

CBCS SYLLABUS
FOR
THREE YEARS UNDER-GRADUATE COURSE
IN
B.Com Honours
(w.e.f. 2017)



BANKURA UNIVERSITY
BANKURA
WEST BENGAL
PIN 722155



**Syllabus for B. Com. Honours 2017-2018 (Onwards)
[Under Choice Based Credit System]**

Syllabus for 3-Year B. Com. Honours

3 year B.Com Honours Programme consists of 6 semesters. The Syllabus consists of 84 credits for Core Courses (C), 6 credits for Ability Enhancement Compulsory Courses (AECC), 4 credits for Skill Enhancement Courses (SEC), 24 credits for Discipline Specific Elective (DSE) Courses and 24 credits for Generic Elective (GE) courses. Each course is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour. IA stands for Internal Assessment and ESE stands for End-Semester Examination.

1st Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMH 101C-1	Financial Accounting I	C-1	5 - 1 - 0	6	50(40+10)
BCOMH 102C-2	Business Mathematics	C-2	5 - 1 - 0	6	50(40+10)
BCOMH 103GE-1	Management Theory	GE-1	5 - 1 - 0	6	50(40+10)
ACSHP 104AECC-1	Environmental Studies (Fixed by University)	AECC-1	4 - 0 - 0	4	50(40+10)
Total				22	200(160+40)

2nd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMH 201C-3	Financial Accounting II	C-3	5 - 1 - 0	6	50(40+10)
BCOMH 202C-4	Business Statistics	C-4	5 - 1 - 0	6	50(40+10)
BCOMH 203GE-2	Principles of Micro Economics	GE-2	5 - 1 - 0	6	50(40+10)
ACSHP 204AECC-2	English /MIL	AECC-2	2 - 0 - 0	2	50(40+10)
Total				20	200(160+40)

**3rd Semester**

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMH 301C-5	Cost Accounting I	C-5	5 - 1 - 0	6	50(40+10)
BCOMH 302C-6	Management Accounting	C-6	5 - 1 - 0	6	50(40+10)
BCOMH 303C-7	Corporate Accounting I	C-7	5 - 1 - 0	6	50(40+10)
BCOMH 304GE-3	Business Regulatory Framework	GE-3	5 - 1 - 0	6	50(40+10)
BCOMH 305SEC-1	Business Communication	SEC-1	1 - 0 - 2	2	50(40+10)
Total				26	250 (200+50)

4th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMH 401C-8	Cost Accounting II	C-8	5 - 1 - 0	6	50(40+10)
BCOMH 402C-9	Financial Management	C-9	5 - 1 - 0	6	50(40+10)
BCOMH 403C-10	Corporate Accounting II	C-10	5 - 1 - 0	6	50(40+10)
BCOMH 404 GE-4	Indian Financial System	GE-4	5 - 1 - 0	6	50(40+10)
BCOMH 405 SEC-2	Entrepreneurship Development	SEC-2	2 - 0 - 0	2	50(40+10)
Total				26	250 (200+50)

**5th Semester**

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMH 501C-11	Taxation -I	C-11	5 - 1 - 0	6	50(40+10)
BCOMH 502C-12	Computer Applications in Business-I	C-12	3 - 0 - 6	6	50(40+10)
BCOMH 503DSE-1	Fundamentals of Auditing	DSE-1	5 - 1 - 0	6	50(40+10)
BCOMH 504DSE-2	Marketing Management	DSE-2	5 - 1 - 0	6	50(40+10)
Total				24	200 (160+40)

6th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMH 601C-13	Taxation -II	C-13	5 - 1 - 0	6	50(40+10)
BCOMH 602C-14	Computer Applications in Business-II	C-14	3 - 0 - 6	6	50(40+10)
BCOMH 603DSE-3	Business Economics	DSE-3	5 - 1 - 0	6	50(40+10)
BCOMH 604DSE-4	Business Environment	DSE-4	5 - 1 - 0	6	50(40+10)
Total				24	200 (160+40)

Grand Total**Credit: 142****Marks: 1300**

BCOMH= B.Com Honours, ACSHP= Arts Commerce Science Honours Pass, C= Core Course, AECC= Ability Enhancement Compulsory, SEC= Skill Enhancement Course, GE= Generic Elective, DSE= Discipline Specific Elective, IA= Internal Assessment, ESE= End-Semester Examination, Lec.= Lecture, Tu.= Tutorial, and Pr.=Practical



Syllabus Module (Honours)

1st Semester

Financial Accounting I (Honours Paper)

[BCOMH101C]

1. **Basic Concepts of Accounting and Accounting Process:** Book keeping and accounting, Journal entry, Opening and closing entry, Adjustment entry, Preparation of ledgers, Preparation of trial balance, Accounting for capital expenditure and revenue expenditure, accounting for contingent assets and contingent liabilities, Different types of errors and their rectifications; Final Accounts (Sole Proprietary and Partnership Firms): Preparation of Manufacturing Account, Trading and Profit & Loss Accounting, Preparation of Balance Sheet;
2. **Bank Reconciliation Statement:** Importance of reconciliation, Reconciliation process-direct and through amendment of cash book;
3. **Depreciation Accounting:** Concept and cause of depreciation, Different Methods of charging depreciation, Computation and accounting treatment of depreciation, Change in depreciation methods;
4. **Accounting for Bills of Exchange and Promissory Notes:** Concepts and difference between bills of exchange and promissory notes, Issue and acceptance of bills, dishonour and renewal of bills, Bills for accommodation.

5. **Accounting from Incomplete Records:** Preparation of statement of profit or loss and statement of affairs, Preparation of final accounts from incomplete records by converting into double entry system.

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

4. **Accounting for Special Transactions:**
 - Consignment Accounting-Concept, agent and agency commission, Valuation of unsold stock
 - Joint Venture Accounting- Concept, Settlement of accounts between the joint venturers.



Business Mathematics (Honours Paper)
[BCOMH102C]

1. **Series:** A.P., G.P, Convergence and Divergence of G.P. series
2. **Logarithms:** Definition – Base and index of logarithm, general properties of logarithm.
3. **Permutations:** Definition, Factorial notation – Theorems on permutation - permutations with repetitions, restricted permutations.
4. **Combinations:** Definition, Theorems on combination; Basic identities - Restricted combinations.
5. **Set Theory and Matrix Algebra:** Sets and subsets – set operations -Venn diagram – De Morgan's Law Definition of matrix – Different types of Matrix, Symmetric and skew symmetric matrices, Equality, Addition, Subtraction and Multiplication of matrices – Transpose of a matrix, Determinant of a square matrix (upto third order), properties of determinants – minors and co-factors – Inverse of a matrix – Solution of a system of simultaneous equations in 2 and 3 unknowns using Cramer's rule and matrix rule.
6. **Function:** Type, Domain (Trigonometric functions excluded).
7. **Limit of a function :** Existence, Evaluation by factorization and rationalization, limit when $x \rightarrow a$, Standard limits (L'Hospital's rule excluded):

$$\lim_{x \rightarrow a} \frac{x^n - a^n}{x - a} = na^{n-1} \quad (n \text{ being a rational number})$$

$$\lim_{x \rightarrow 0} \frac{\log(1+x)}{x} = 1 \quad \square$$

$$\lim_{x \rightarrow 0} \frac{a^x - 1}{x} = \log_e a \quad (a > 0)$$

$$\lim_{x \rightarrow 0} \frac{e^x - 1}{x} = 1$$

8. **Continuity of a function:** Continuity at a point and in an interval, geometrical interpretation, Simple examples.
9. **Derivative of a function :** Geometrical interpretation, First principle formula– Standard formula of derivatives of x^n , a^{mx} , e^{mx} and $\log x$, Derivatives of composite and parametric functions, Logarithmic differentiation, Higher order derivative (upto 2nd order), Convexity, concavity and point of inflexion – Maximum and minimum values of a function - Function of several variables – Partial Differentiation of simple algebraic functions – Homogeneous functions and their properties – Euler's theorem (without proof), The concept of total differential of a function- Differentiation of implicit function with the help of total differential.
10. **Integration:** Indefinite Integration as the inverse process of differentiation, Illustration with integral of simple algebraic functions, Definite Integral (for simple algebraic and exponential functions).



Management Theory(Generic Elective)
[BCOMH 103GE]

1. **Introduction:** Management- definition, types of manager; managerial role; functions, Importance of management; management Science or Art or both; management as profession; universality of management; social responsibility of a manager; managerial ethics.
2. **Planning:** Concept, nature, importance, steps, limitations, planning premises; Management by Objective (MBO): meaning, features, objectives; steps in MBO process, benefits and weaknesses.
3. **Organizing:** Concept, nature, importance, process; organization structure, line and staff authority; new forms of organization; virtual, organization as network; concept of plural executive; span of management; factors determining an effective span; concept of authority; responsibility and accountability; delegation of authority – concepts and principles; centralization & decentralization of authority.
4. **Staffing:** Concept, feature, importance; functions of staffing, manpower planning, job analysis, job description and job specification; sources of recruitment; selection and placement procedure; training and development of managerial and non-managerial personnel; concept of knowledge workers.
5. **Leadership:** Concept, features and importance of leadership, attributes of a leader; Leadership functions, leadership styles: autocratic, democratic and free-rein leadership; trait theory of leaders.
6. **Motivation:** Definition, features, importance; motivation & morale; morale indicators; relationship with productivity; Theories of motivation - Maslow's Theory of need hierarchy, McGregor's Theory X and Theory Y, Herzberg's Two Factors Theory, McClelland's Need Theory.
7. **Controlling:** Definition, nature and importance of managerial control; requirements for effective control system; important control techniques: budgetary control, relationship between planning and control, types of control, steps in control process, resistance to control; performance budgeting, zero based budgeting, management audit.

Environmental Studies (AECC)
[ASCHP104AECC]

(To be fixed by University)



2nd Semester

Financial Accounting II (Honours Paper) [BCOMH 201C]

1. Partnership Accounts:

1.1.1. **Partnership-I:** Accounting treatment on admission of new partner, Retirement of partner, Death of partner, Treatment of goodwill, Change in profit sharing ratio,

1.1.2. **Partnership-II:** Accounting for dissolution of partnership firm, Insolvency of partners,

Application of Garner vs. Murray Rule.

2. Sectional Balancing System: Self balancing system including rectification of errors.

3. Departmental and Branch Accounts (excluding foreign branch)

4. Royalty Accounts (including sub-lease)

5. Hire Purchase and Installment Payment System

6. Accounting for Voyage

7. Accounting for Goods on Sale or Return.

Business Statistics (Honours Paper) [BCOMH 202C]

1. Collection and Presentation of Data: Primary and Secondary data: Methods of data collection-Tabulation of data-Graphs and charts-Frequency Distribution-Diagrammatic presentation of frequency distribution

2. Measures of Central tendency: Mean, median, mode, geometric mean and harmonic mean; Different properties; partition values; quartiles, deciles, percentiles

3. Measures of Dispersion: Range, quartile deviation, mean absolute deviation, standard deviation, Measures of relative dispersion, Different properties.

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

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

6. Index numbers: Definition and types of index numbers-problems in the construction of price index numbers- Methods of construction of price index numbers and quantity index numbers, Tests of index numbers – Consumer price index and its uses



Principles of Micro Economics (Generic Elective)
[BCOMH 203GE]

1. **Introduction**

- **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- Elasticity of demand and supply.
- Application of demand and supply.

2. **Consumer Theory**

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

3. **Production and Cost**

- **Production:** Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.
- **Costs:** Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

4. **Market Structure**

- **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

English(AECC)
[ASCHP 204AECC]

(To be fixed by University)



3rd Semester

Cost Accounting I (Honours Paper) [BCOMH 301C]

1. **Introduction:** Evolution of Cost Accounting – Concepts of Cost. Costing, Cost Accounting, Cost Accountancy, Cost Unit, Cost Centre, Costing methods and costing techniques. Features, Utility, Purpose, Scope, Functions, Advantages and Limitations of Cost Accounting – Relations with Financial and Management Accounting – Installation of Cost Accounting Systems (Steps, Difficulties, Remedies). Cost Accounting Records Rules.
2. **Cost Classification and Analysis:** Various types of classification of costs – main elements of cost (Direct Material, Direct Labour, Chargeable Exp. and Overheads). Analysis of Total Cost (Prime Cost, Works Cost, Cost of Production, Total Cost and Cost of Sales) – Preparation of Estimates and Fixation of Selling prices – Cost Sheet and Manufacturing Account (including preparation of these statements).
3. **Materials:** Purchase Organization and Purchase Procedure (When, how much and where from to purchase and related Documents) – Receiving, Inspection, Acceptance, Return, Transfer etc. of Material and related Documents – Stores organization and Stores Routine Purchase, Cost of Material – Issue of Materials and related Documents – Various methods of Pricing (FIFO, Weighted Average), Stores Records (Bin Card, Stores Ledger and Stores Abstract) – Materials Losses – Materials Control Procedures (Fixing Various levels, Various Methods of Fixing Economic Order Quantity. Perpetual Inventory system, Methods of Stock taking, ABC Analysis, Stores Ratio Analysis and Stores Report).
4. **Labour:** Introduction, Recruitment – Time keeping and Time booking (Various Methods and Documents) Idle Time and Overtime (causes and treatment in Cost Accounts) – Various Methods of Remuneration – Various Incentive Schemes (Incentives) – Calculation of wages, Preparation of Pay Rolls and Payment of Wages (including Relevant Internal Checks) – Accounting Treatment and Control of Labour Costs – Labour Turnover – meaning, causes, effects and methods.
5. **Overheads:** Definitions and classification – Various Sources of Collection – Various Methods of Grouping and Codification – Allocation, Apportionment (Various Principles, Bases and Rates) – Under and Over Absorptions (reasons, treatment in Cost Accounting and measures to avoid) – Control of Overheads – Factory Overhead – Departmentalization – Primary Distribution – Various Methods of Secondary Distribution and that of Absorption (Including Practical Applications of these Methods) Administration, Selling and Distribution Overheads (Features, Accounting Treatment, Apportionment, Inclusion in Costs and Various types of Analysis). Miscellaneous matters connected with Overheads. (Depreciation on the basis of Replacement Costs, Obsolescence Loss, Plant and Machinery Register, Repairs and Maintenance Costs, Research and Development Costs, Inclusion of Interest on Capital and Notional Depreciation in Costs, Excess Capacity and Idle Capacity Costs of Wastes, Scraps, Spoilages and Defectives).



Management Accounting (Honours Paper)
[BCOMH 302C]

1. **Introduction:** Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting – Role of Management Accountant.
2. **Financial Statement Analysis:** Meaning, Steps, Objectives, Advantages, Limitations and Methods.
3. **Accounting Ratio Analysis:** Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios.
4. **Fund Flow Analysis:** Concepts of fund – Meaning, Nature, Importance and Limitations of fund flow statement – Various sources and uses of fund – Preparation of fund flow statement.
5. **Cash Flow Analysis:** Meaning, Objectives, Importance and Limitations of cash flow statement – Fund flow statement vs. cash flow statement – Various sources and uses of cash – Preparation of cash flow statement: conventional approach and approach as per AS-3.

Corporate Accounting I (Honours Paper)
[BCOMH 303C]

1. **Company Accounts:**
 - Share: Accounting for issue of shares at premium, issue at discount, issue of shares for consideration other than cash, Procedure of issue and allotment of shares- pro-rata allotment, Forfeiture and reissue of shares, Issue and redemption of preference shares, Bonus issue.
 - Debenture: Accounting for issue of debentures, Cost of issue of debentures and its treatment, Redemption of debentures.
2. Final Accounts of Companies as per Schedule VI (Revised), Underwriting of Shares and Debentures; Profits prior to incorporation, Employees stock option scheme, Share buyback .
3. **Reconstruction of Companies-**
 - a. Internal Reconstruction: Capital reduction.
 - b. External Reconstruction: Concept of acquisition of business, Amalgamation and merger of companies,
4. Investment Account



Business Regulatory Framework (Generic Elective)
[BCOMH 304GE]

1. Law of Contract: Indian Contract Act, 1872

- i. Introduction-importance of Contract Act in Indian Business.
- ii. Formation of a valid contract-proposal, (including intention to create legal relationship), acceptance, consideration, capacity of the parties to contract, free consent, legality of object, agreement declared void, enforceability of agreement.
- iii. Classification of contract- absolute contract, contingent contract, quasi contract (of certain relations resembling those created by contract.)
- iv. Performance of contract, Performance of reciprocal promises.
- v. Discharge of contract – by performance, by novation, recession, alteration, etc. by impossibility, by breach of contract.
- vi. Remedies for breach of contract.
- vii. Special contract agency

2. Sale of Goods Act, 1930

- i. Formation of contract of sale of goods.
- ii. Goods and their classification.
- iii. Condition and warranty
- iv. Transfer of property in goods
- v. Performance of contract
- vi. Breach of contract – rights of unpaid seller.

3. Negotiable Instruments Act, 1881

- i. Characteristics of negotiable instruments.
- ii. Features – Promissory note, Bill of Exchange, cheque
- iii. Holder and holder in due course.
- iv. Crossing of cheque – types of crossing and its effect.
- v. Dishonour of negotiable instruments

4. Consumer Protection Act, 1986

- i. Importance of Consumer Protection Act.
- ii. Definitions – Complainant, Complaint, Consumer, Consumer dispute, Person.
- iii. Consumer Protection Councils – Composition, objects.
- iv. Consumer Disputes Redressal Agencies – composition, powers, functions (5LH)

5. Foreign Exchange Management Act, 1999

- i. Introduction – objectives of FEMA
- ii. Definitions- Capital account transaction, currency, current account transaction, foreign exchange, person, person resident in India
- iii. Regulation and Management of Foreign Exchange



Business Communication (SEC)
[BCOMH 305SEC]

1. **Introducing Business Communications:** Introduction, Definition, Objectives, Network and Channels, Feedback, Models, Effective Communication.
2. **Types of Communication:** Corporate Communication, Formal and Informal Communication, Group Discussion, Seminar, Effective Listening.
3. **Tools of Communication:** Communication Technology, Modern forms of Communication, Video-Conferencing, e-mail, fax.
4. **Practice in Effective Communication:** Drafting of Notice and Circulars, Letter writing, Report writing, Newsletter.
5. **Interviewing Skills:** Mock Interview, Appearing in Interview, Conducting, Writing Resumes and Applications.



4thSemester

Cost Accounting II (Honours Paper) [BCOMH 401C]

1. **Cost Accounting Procedure:** Non – integrated Accounting System: Maintaining Ledgers (including Control Accounts) under this systems. Reconciliation of Cost and Financial Accounts. Integrated Accounting System – Features – Advantages and Disadvantages – Accounting Procedures.
2. **Various Methods of Costing:** Job Costing: Job order – Job Ledger – preparation of job Cost Accounts and Cost Control Accounts – Batch costing, Contract Account and Determination of Profit or Loss on incomplete contract (including value of work certified – Contract cost and valuation of WIP) – Presentation of Contract particulars in the Balance Sheet – Retention money – Cost Plus contract – Escalation clauses. Processing Costing: preparation of process accounts (including normal and abnormal loss, abnormal gain.
3. **Budgetary Control:** Introduction, Define Budget & Budgetary Control, Features & Objectives of Budgetary Control System. Factors to be considered for preparing budgets. Functional, Fixed & Flexible, Zero-Base Budgets. Budget reports.
4. **Standard Costing:** Introduction, Concept and Uses of Standard Costing, Setting up of Standards Cost Accounting Methods, Computation of Variances relating to Material and Labour.

Financial Management(Honours Paper) [BCOMH 402C]

1. **Introduction:** Financial Management: Meaning, core elements, objectives and scope – Role of Finance Manager – Concept of time value of money – Techniques for dealing with time value of money.
2. **Sources of Finance and Cost of Capital:** Different sources of finance: Long term and short term sources – Cost of Capital: Meaning, relevance and classification – Measurement of specific cost of capital and weighted cost of capital.
3. **Capital Structure Analysis:** Concept, importance and determinants of Capital Structure – Concept of optimal capital structure – Concepts of business and financial risks – Concepts of DOL, DFL, DTL and trading on equity.
4. **Working Capital Management:** Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement – Estimating working capital requirement – Strategies of financing current assets.
5. **Capital Budgeting Decision:** Meaning and importance of capital budgeting decisions – Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method – Capital rationing.
6. **Marginal Costing:** Basic Concepts of marginal costing and absorption costing, C.V.P. analysis, Break-Even Analysis, limitation of Break Even Analysis. B.E.P and C.V.P. analysis through charts (graphs). Application for managerial decision making (simple type).



Corporate Accounting II (Honours Paper)
[BCOMH 403C]

1. Valuation of Goodwill and Shares.
2. Preparation of Consolidated Balance Sheet of Holding Company and Subsidiary Company (excluding chain holding)
3. Liquidation of Companies: Concept and types of liquidation, Liquidator's Final Statement of Account.
4. **Insurance Claims:** Loss of Stock, Loss of Profit Policy.
5. Double accounts system.

Indian Financial System (Generic Elective)

[BCOMH404GE]

1. **Financial System:** Definition, Components of the financial System, Direct and indirect finance, Financial intermediaries, Economic basis of financial intermediation, Financial system and Economic Development, The Structure of Indian Financial System.
1. **Money and Indian Banking System:** Definition of Money Supply, Alternative Measures of Money Supply in India, Their different components, High-powered money and the concept of money multiplier, Structure of Commercial Banking System in India, The Reserve Bank of India, Monetary Policy of RBI since independence.
2. **Money Market:** Concept, Characteristics, Importance of Money Market, Money Market Instruments, Structure of Indian Money Market, Call Money Market, Treasury Bill Market and Commercial Bill Market.
4. **Capital Market:** Concept, Distinction between Money market and Capital Market, Security Market - Government Security Market, Private Security Market, Primary Market and Secondary Market, Capital Market in India, Stock Exchanges in India.
5. **Financial Services:** Merchant Banking Services and Credit Rating Services, Functions and Roles of Financial Services in India.



Entrepreneurship Development (SEC)
[BCOMH405SEC]

1. **Concept of Entrepreneurship and the Entrepreneur:** Nature of Entrepreneurship; Characteristics of Entrepreneurs, Functions; Entrepreneurial Qualities; Role of creativity and Innovation in Entrepreneurship; Personal Ethics of the Entrepreneur; Social entrepreneur; Role of entrepreneurship in economic development.
2. **Different Forms of Entrepreneurship:** Small and Large Entrepreneurship, Sole Proprietorship, Family business, Family business in India, Corporate and Cooperative Entrepreneurship, Entrepreneurship in Service Industries.
3. **Laws Relating to Intellectual Properties and the Entrepreneur:** Basic idea about Intellectual Property Rights; Legal Protection of Patent, Trademark and Copyright, Geographical indications, Protection of new plant variety.
4. **Financing of New and Existing Ventures:** Equity Financing, Debt Financing, Venture Capital, Lease financing and hire purchase, Institutional Financing and Government Support.
5. **Project Planning and Feasibility Studies:** Concept of project appraisal, Methods of project appraisal: economic analysis, financial analysis, market analysis, technical feasibility, Preparation of project report and conducting feasibility studies, Environmental clearance process.
6. **Institutional Support to Entrepreneurs:** Need for institutional support, Study of some institutions providing support to small entrepreneurs: National Small Industries Corporation(NSIC), Small Industries Development Organization (SIDO), Small – Scale Industries Board (SSIB), Small Industries Service Institutes (SISI), District Industries Centre (DIC), Industrial Estates.

**5thSemester****Taxation –I (Honours Paper)
[BCOMH501C]**

1. **Basic Concepts and Definition:** Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Basis of charge, rates of taxes applicable to various assessees.
2. **Scope of Total Income and Residential Status:** Residential status and its determination, Incidence of tax, Income received or deemed to be received in India.
3. **Exempt Income:** Income which do not form part of income under section 10, Special provision in respect of newly established undertakings in free trade zones under section 10A and special economic zone (SEZ) under section 10AA, Special provision in respect of newly established hundred per cent export oriented undertaking under section 10B.
4. **Computation of Taxable Income under different Heads of Income:**
 - Income from Salary
 - Income from Income from Business/Profession (Individual assessee only)House Property

Computer Applications in Business-I (Honours Paper)**[BCOMH502C]**

1. **Word Processing:** Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; MailMerge: including linking with Database; Printing **Creating Business Documents using the above facilities**
2. **Preparing Presentations:** Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. **Creating Business Presentations using above facilities**
3. **Spreadsheet and its Business Applications:**

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

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text function



Fundamentals of Auditing (DSE) **[BCOMH503DSE]**

1. **Meaning and Scope of Auditing:** Concept of auditing, Relationship of auditing with accounting, Objectives of auditing, Advantages of auditing, Role of auditing in protecting the interests of owners/investors, Limitations of auditing.
2. **Classification of Audit:** Statutory and Non-statutory audit, Continuous audit, Final audit, Periodical audit, Internal audit, Interim audit.
3. **Commencement of Audit and Audit Procedure:** Steps to be undertaken before actual commencement of audit of sole proprietorship, partnership and company, checking of important documents, routine checking and test checking, audit note book, audit working papers.
4. **Internal Check and Internal Control:** Concepts of internal check, internal control and internal audit, Role of internal checking and internal control in conducting audit, Internal checking system adopted by concerns in regard to sales, purchases, stores and wage payments.
5. **Vouching:** Concept and objective of vouching, Vouching of receipts, payment, purchase of assets, outstanding assets and liabilities, importance of vouching in auditing.
6. **Verification and Valuation of Assets and Liabilities:** Importance of verification of assets and liabilities in auditing, Verification procedure of assets and liabilities, Verification of contingent assets and contingent liabilities.
7. **Company Auditor:** Qualification and disqualification of company auditor, Appointment, removal, remuneration of company auditor, Rights and duties of a company auditor.
8. **Divisible Profit and Dividend:** Concept of divisible profit, Declaration and payment of dividend, Audit of dividend payment.
9. **Auditor's Report:** Concept of audit report, Contents of audit report, Auditor's certificate, Distinction between auditor's report and auditor's certificate.
10. **Audit Programme of Specific Enterprises:** Club, Hospital, Cinema, Library, Educational institution. , Hotel and restaurant, Transport Company.



Marketing Management (DSE)
[BCOMH504DSE]

1. **Introduction:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).
2. **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.
3. **Product:** Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.
4. **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.
5. **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



6thSemester

**Taxation –II (Honours Paper)
[BCOMH601C]**

1. **Computation of Taxable Income under different Heads of Income:**
 - 1.1. Income from Business/Profession (Individual assessee only)
 - 1.2. Capital gains
 - 1.3. Income from other sources (LH 25)
2. **Deductions from Gross Total Income (Applicable to individual assessee)**
3. **Relief under Section 89**
4. **Return of Income:** Different types of returns, Due dates for submission of return, Return by whom to be signed.
5. **Tax Planning:** Concept of tax planning, tax avoidance and tax evasion- their differences, Objectives and benefits of tax planning, Tax planning aspects in respect of residential status, income from salary.
6. **Use of PAN:** Allotment of PAN, Importance of PAN, Specified cases/transactions where quoting of PAN is compulsory.
7. **Agricultural Income:** Concept of agricultural income and its tax treatment.

**Computer Applications in Business-II (Honours Paper)
[BCOMH602C]**

1. **Creating Business Spreadsheet:**

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.
2. **Database Management System:**

Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.



Business Economics (DSE)
[BCOMH603DSE]

1. **Introduction:** Definition, Nature and scope of Business Economics, Relationship of Business Economics with other subjects.
2. **Demand Analysis:** Necessity of demand Analysis, Demand distinctions, Demand Forecasting, Different methods of demand forecasting.
3. **Theory of Production:** Isoquants, iso-cost lines and the choice of best input combination, expansion path, Properties of Cobb-Douglas production function.
4. **Theory of Costs:** Derivation of cost function from the expansion path, Different methods of estimating cost functions
5. **Organizational Goals:** Profit maximization hypothesis, its assumptions and limitations, Alternative Goals of firms, Sales maximization hypothesis, Behavioural theory: maximizing vs. satisficing.
6. **Linear Programming:** Definition and nature of LPP, Formulation of a LPP, Graphical method of solution, Special cases of multiple solution, no solution, mixed inequalities, unbounded solution, Dual problem and relation between primal and dual.
7. **Theory of Games:** Games and strategies, Two-person zero-sum game, Maxi-min Mini-max principle, Saddle point and its properties.
8. **Decision Theory:** Decision taking and its elements, Decision making under different conditions, Decision making under conditions of risk, Decision making under conditions of uncertainty.



Business Environment (DSE)
[BCOMH604DSE]

1. **Business Environment:** Concept and Importance, Nature and Scope, Types of Environment: Natural, Economic, Financial, Political, Social, Technical, Cultural, Demographical, Global, Educational, Legal, Cross-cultural etc.
2. **Physical Environment:** Factors affecting Business: Topography, Climate, Minerals and Water resources. Natural Resources and sustainability, Renewable and Non-renewable resources, Limitations of non-renewable resources, Need of renewable resources, Strategy for conservation of natural resources. Global warming and Kyoto Protocol.
3. **Economic, Financial and Legal Environment:** Different Economic systems and their characteristics, Macroeconomic environment of business, Role of the Government, Monetary Policy and Fiscal Policy; Elements of legal environment, Relationship between law and society, Securities and Exchange Board of India Act - Customs & Central Excise Act
4. **Technological Environment:** Defining technology – Technology and Business Growth – Technology and Competitive Advantage – Perspective on creating a national environment to promote technology
5. **Social and Cultural Environment:** Concept and Importance of Socio-Cultural Environment of Business, Social and Educational set-up, Cultural heritage Tradition, Social attitudes, Impacts of foreign culture, Castes and communities, Joint family system, Linguistics and Religious Groups, Social responsibility of business. Infrastructure, Technology.
6. **Political Environment:** Government and business relationship in India, Provisions of Indian constitution pertaining to Business. Business and Government- Political system and its influence on business - Indian constitution - Directive Principles of State Policy.