

बिनोद बिहारी महतो कोयलांचल विश्वविद्यालय, धनबाद
UNIVERSITY DEPARTMENT
COMMERCE AND BUSINESS MANAGEMENT

Binod Bihari Mahto Koyalanchal University, Dhanbad



CURRICULUM FRAMEWORK

BASED ON

NATIONAL EDUCATION POLICY - 2020

FOUR-YEAR UNDER-GRADUATE PROGRAM (FYUGP)

IN COMMERCE

(COMMON FRAMEWORK FOR ALL B.COM. STUDENTS)

SESSION FROM: 2022 ONWARDS

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UNIVERSITY DEPARTMENT

COMMERCE AND BUSINESS MANAGEMENT

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SYLLABUS (FYUGP)

CURRICULUM FRAMEWORK

BASED ON

NATIONAL EDUCATION POLICY - 2020


FOUR-YEAR UNDER-GRADUATE PROGRAM (FYUGP)


IN COMMERCE

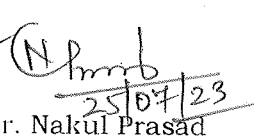
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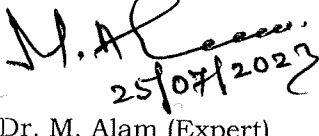
SESSION FROM: 2022 ONWARDS

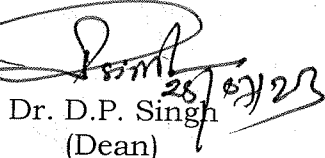
Members of Board of Study:


 25/07/23
Dr. Ajit Kumar
(Head and Chairman)
University Deptt.
BBMKU, Dhanbad

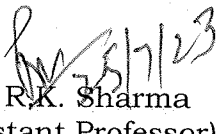
 25/07/2023
Dr. B.N. Sinha
(Associate Professor)
University Deptt.
BBMKU, Dhanbad


 25/07/23
Dr. Nakul Prasad
(Associate Professor)
University Deptt.
BBMKU, Dhanbad

 25/07/2023
Dr. M. Alam (Expert)
(Head and Dean)
P.G. Dept. of Commerce
VBU, Hazaribag

 28/07/23
Dr. D.P. Singh
(Dean)
Principal In-charge,
BSK College, Maithon

 28/07/2023
Sri Bimal Minz
(Assistant Professor)
SSLNTM College, Dhanbad

 25/7/23
Dr. R.K. Sharma
(Assistant Professor)
BSS M College, Dhanbad

 29/07/23
Chairman
Dr. Ajit Kumar

B.Com (Basic/Hons/Research)

Programme Objectives:

1. The Course focuses mainly on enhancing the knowledge and employability skills of the Commerce students to go with Starting their own business
2. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.
3. The course also meets the requirement of the young and enterprising Indians to nurture their dreams of entrepreneurship.
4. Overall the course touches upon the humane aspect of every student pursuing it and encourages them to contribute to nation building through their intellect and social capital.
5. Our objective is too built up a confidence with their knowledge in the students.

Programme Outcomes:

1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Retail sector, Warehousing etc., well trained professionals to meet the requirements.
2. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Human Resource Manager, over all Administration abilities of the Company.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. Students can independently start up their own Business.
5. Students can get thorough knowledge of finance and commerce. The knowledge of different specializations in Accounting, Costing, Banking, Taxation and Finance with the practical exposure helps the students to stand in organization.

List of Major Papers FYUGP IN COMMERCE

University: BBMK University, Dhanbad				
Subject: Commerce				
Semester	Course Name	Paper	Code	Subject
Sem: I	Major	1 st .	MJ - 1	Financial Accounts
Sem: II	Major	2 nd .	MJ - 2 MJ - 3	Advanced Financial Accounts Business Organization and Management
Sem: III	Major	3 rd .	MJ - 4 MJ - 5	Business Laws and Practices Corporate Accounting
Sem:IV	Major	4 th	MJ - 6 MJ - 7 MJ - 8	Auditing Cost Accounting Business Statistics

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Marks Distribution for Examination for UG Programme

There will be only one Semester Internal Examination in Major, Minor and Research Course, which will be organized at college/institution level.

1. Out of 100 Marks in Semester Internal Theory Examination will be 25 marks.
2. 25 Marks in Theory Examination may include 20 Marks Questions from written examination/ Assignment/ Project whereas 5 Marks will be awarded on the attendance/overall class performance in semester.
3. 75 % Attendance is Mandatory. To convert attendance in to marks a suggestive range is provided as following:
Up to 45%= 1, 45-55 = 2, 55-65 = 3, 65-75 = 4, 75= 5 Marks.
4. 40% Marks is Passing Marks.

Guidelines for question setter:

For semester Internal Examination (SIE 20 marks)

1. There will be two group of questions. Group A is compulsory which will contain two questions. Question No. 1 will be very short answer type consisting of 5 questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will be containing descriptive type two questions of 10 marks each out of which any one to answer.
2. There will be two group of questions. Group A is compulsory which will contain three questions. Question No. 1 will be very short answer type consisting of 5 questions of 1 mark each. Question No. 2 and 3 will be short answer type of 5 marks. Group B will be containing descriptive type 6 questions of 15 marks each, out of which any four are to answer.

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Major Papers
(MJ - 1 to MJ - 8)
FINANCIAL ACCOUNT
(Major - 1)

B.Com. Sem.-I (1st.)

Course Outcomes: On successful completion of the course, our objective is to make the Students ready to able to understand: a) Understand the theoretical and practical framework of accounting with a basic conception. b) Methods to the preparation of basic Accounting with a concept of Departmental Accounting, Hire Purchase Agreement, Single system, Partnership, Depreciation and Provision of Reserve. c) Exercise the accounting treatments for Recording of Business Transactions, Preparation of Ledgers, Trial Balance and Rectification of Errors, (d) Preparation of Cash Book, Departmental Trading and profit and Loss account with Adjustments (e) Accounting Treatment in case of Keeping Accounts in Single Entry System with conversion from Single Entry System to Double Entry System (f) Preparation of various Accounts in case of Partnership Business, Hire Purchase Agreement and Charging Depreciation on assets of an organization with creation of Provision of Reserve Accounts.

Units	Details of Subject	Full Marks	Credit	No. of Lectures:60
UNIT - 1	Posting of Business Transaction: Preparation of different Ledgers for Transaction, Preparation of Trial Balance with calculation of missing figures and Rectification of Errors.	75+25	4	8
UNIT- 2	Cash Book: Preparation of Single Column, Double Column, Three Column and Petty Cash Book.			10
UNIT- 3	Departmental Accounts Meaning, Objectives, Basis of Allocation of Expenses, Trading and Profit and Loss Account in Columnar Form and Balance Sheet with adjustments			
UNIT- 4	Accounting of Incomplete Records: Meaning, Advantages and Disadvantages, Difference between Single entry system and Double entry system, Accounting of Single System including conversion of Single entry system into Double entry system, Role of Computers in Accounting, Practical Applications of computerized Accounting.			10

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UNIT-5	Partnership Firm: Methods of Registration of a Firm, Effect of Non Registration of a Firm, Partnership Firms: Accounting treatment for admission, retirement and death of partners, Revaluation of Assets and Liabilities			12
UNIT-6	Hire Purchase System: Meaning of Hire Purchase and Installment Purchase System; Differences between Hire Purchase and Installment Purchase System, Important Definitions – Hire Purchase Agreement, Journal Entries and ledgers in the Books of Hire Purchaser and Hire Vendor			10
UNIT - 7	Concept of Depreciation, Different Methods of Calculation of Depreciation, Preparation of Accounting for Depreciation, straight line method, diminishing balance Method and Depreciation Fund Method, disposal of depreciable assets – change of method Salient features of Accounting Standard (AS): 6 (ICAI). Provision and Reserve: Preparation of Account for creation of provision and Reserve.			10

Suggested Books for Readings:

1. S.K.Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra
2. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
3. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
4. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
5. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)

Latest Edition Books are preferred to study

Note: 1. Latest edition of the text books should be used.

2. Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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**ADVANCED FINANCIAL ACCOUNT
(MAJOR - 2)**

B.Com. Sem. - II (2nd)

Learning Outcomes: After completing the course, the learner is expected to: (a) Learn accounting for Dissolution of Partnership Business hire purchase transactions; (b) understand the various concept of Branch with a preparation of Branch Account keeping to different modes (c) develop an understanding of accounting of Not-for - Profit Organization With a concept of Income and Expenditure Account and Receipt and Payment Account (d) insolvency and laws governing settlement of insolvency accounts (e) Preparation of Consignment Account and Joint Venture Account with Theoretical Concept. Our objective is to prepare the students to participate in various competitive examinations either in professional courses or engagement as per requirement.

Units	Details of Subject	Full Marks	Credit	No. of Lectures:60
UNIT - 1	Dissolution of Partnership Business : Dissolution of Firms- Accounting Treatment according to Indian Practice system and Garner VS. Murray, Insolvency of Partners and Firms including sale of business	75+25	4	8
UNIT- 2	Accounting for Branch: Concept, and nature of Branch, Branch Account: Simple, Stock And Debtor System and Final Account System and whole sale Branch, Independent Branch: Concept Accounting Treatment with necessary adjustment entries, Incorporation of Branch Trial balance in the books of Head office for home branch			10
UNIT- 3	Accounting for Not-for-profit Organization: Meaning, Significance of Receipt and Payment account, Income and Expenditure Account, Difference Between Profit and Loss Account and Income and expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure account and Balance Sheet			10

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UNIT- 4	Insolvency Act: Meaning, Importance, Insolvency Laws and their Rules, Comparative Study of Provincial Insolvency Act, 1920 and Presidential Insolvency Act, 1909. Preparation of Statement of Affairs and Deficiency Account and difference between Statement of Affairs and Balance Sheet, Profit and Loss Account and Deficiency Account, New Regulation of Insolvency Act.			12
UNIT - 5	Consignment Accounting: Meaning, Sale and Consignment, Consignment Accounting- different types of commission including overriding commission, Valuation of unsold stock and wastage of stock. Journal Entries and Ledgers in the books of Consignor and Consignee.			10
UNIT - 6	Joint venture Accounting: Joint Venture- Meaning, definitions, characteristics, advantages, differences with consignment and partnership. Accounting treatment- A) when only one co-venture maintains books of accounts, B) when all co-ventures maintain books of accounts, C) when joint bank account is maintains, D) when memorandum of joint venture account prepared.			10

Suggested Readings:

1. Shukla, M.C., Grewal, T.S., Gupta, S.C. , Advanced Accounts, Chand (S.) & Co Ltd
2. Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
3. Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
4. Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
5. Baker, Richard , Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
6. Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi

Note:

- ❖ Latest edition of the text books should be used.
- ❖ Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in



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BUSINESS ORGANIZATION AND MANAGEMENT
(MAJOR - MJ -3)
B.Com. Sem. - II(2nd)

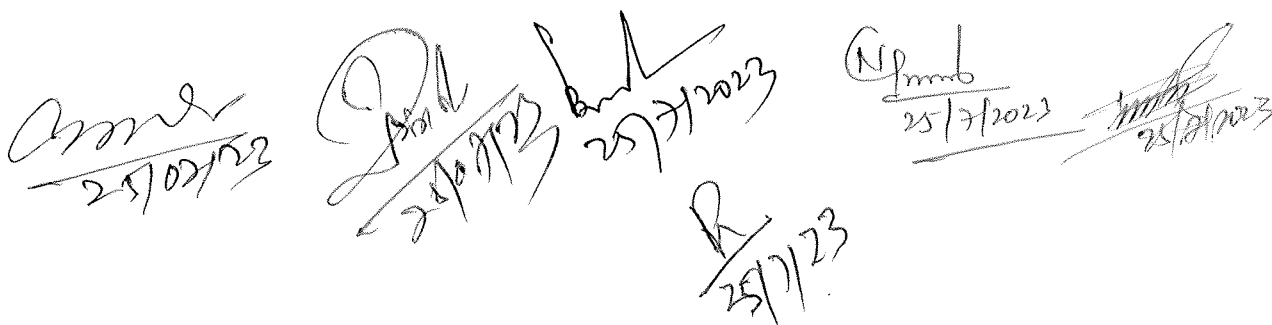
Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	Introduction and Forms of Business Organizations: Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business, Social Responsibility of a business, Forms of Business Organization: Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship and Partnership, Kinds of Partners, Partnership Deed, Concept of Limited liability partnership - Meaning, Characteristics, Advantages and Disadvantages of Co-Operative Organization.	75+25	4	15
UNIT - 2	Planning and Organization: Definition Characteristics, Types of Plans, Advantages and Disadvantages, Approaches to Planning Management by Objectives (MBO) - Steps in MBO: Benefits, Weaknesses, Definition of Organizing: Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts Functional Organization - Span of Management - Meaning - Determining Span, Factors influencing the Span of Supervision.			15
UNIT - 3	Introduction to Management: Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management .			10
UNIT - 4	Business Finance: Financial need of Business, methods & sources of finance Long term and Short term, Security Market, Money Market, Study of Stock Exchange & SEBI.			10
UNIT - 5	Business Combination Meaning Causes, Objectives, AUTHORITY, COORDINATION AND CONTROL: Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of			10

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	<p>Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control - Steps in Control - Types (post, current and pre-control) - Requirements for effective control.</p> <p>Types and Forms Mergers, Takeovers and Acquisitions. Merits and Demerits of Business Combination</p>			
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Suggested Books:

1. Dr. Sharma and Agrawal Business Organization and Administration
2. Sharma F.C- Business Organization- SBPD, Agra
3. Jagdish Prakash Business Organisation and Management
4. Om Prakash Business Organisation
5. Sherlekar S.A. Business Organisation and Management



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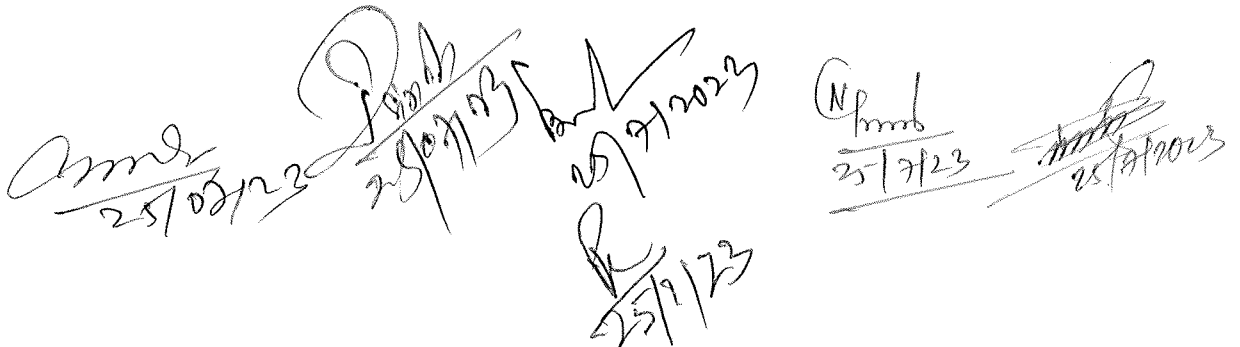
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BUSINESS LAW AND PRACTICE
(MAJOR - MJ -4)
B.Com. Sem. - III (3rd)

Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	The Contract Act, 1872. Meaning, Characteristics and kinds, essentials of a valid contract: offer and acceptance, consideration, contractual capacity, free consent, legality of objects - void and Voidable agreements.	75+25	4	15
UNIT - 2	Contract of Indemnity and Guarantee; Contract of Bailment and Pledge; Discharge of contract -modes, breach of Contract, remedies; quasi contract. Contract of Agency.			10
UNIT - 3	Sales of Goods Act, 1930 - Contract of Sale, meaning, difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by non-agreement, Performance of contract of sale, Unpaid seller.			10
UNIT - 4	The Negotiable Instrument Act, 1881 -- Definition, features, types of negotiable instruments, promissory note, bill of exchange, cheque, Endorsement and its types, Holder and Holder in due course.			10
UNIT - 5	The Consumer Protection Act, 1986: Significance and Provisions of this Act, Partnership Act, 1932; Nature and Essentials, Mutual Rights and Liabilities, Advantages of Registration of Firms and Effects of non registration of a firm			15

Professor Agarwal and Agarwal SBPD. Pub. Agra (Hindi/English)
Kapoor N.D, Business Law, S. Chand, Delhi
Venkatesham, E --A Handbook of Mercantile Law•
Pandia -Mercantile Law•
Maheshwari K.L. and Ram Milan - Business Law
Dr. G.K. Varshney - Business Laws
D. Chandra Bose -- Business Laws



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CORPORATE ACCOUNTING
(MAJOR - MJ -5)
B.Com. Sem. - III (3rd)

Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	Accounting For Share Capital: Meaning, Needs and Importance of Corporate Accounting, Issue, Forfeiture and Re-issue of shares, Underwriting and lien on shares, Concept of Buyback, Bonus and Right Shares	75+25	4	10
UNIT - 2	Accounting for Debentures: Meaning, Significance and Its classification, Different terms of issue of debenture, Methods of Redemption of debenture, Accounting Treatment: Issue of Debenture, Different Modes of Redemption of Debentures with Conversion of Debentures into Shares.			10
UNIT - 3	Final accounts of limited liability companies as per the existing company Act, 2013 , Winding up of Companies: Meaning, Definition and its types, Preparation of Statement of Affairs as per format of the Act, Deficiency Account and Liquidator's Final Statement of Account			10
UNIT - 4	Accounting For Amalgamation and Internal reconstruction Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction			10
UNIT - 5	Consolidation of Accounts as per Companies Act, 2013: Holding Company, Subsidiary Companies, Associate Companies, Calculation of Pre-acquisition and post acquisition Profit and loss.			10
UNIT - 6	Valuation og Goodwill and Shares: Valuation of Goodwill: Need - Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need -Net Assets, Yield and Fair Value			10

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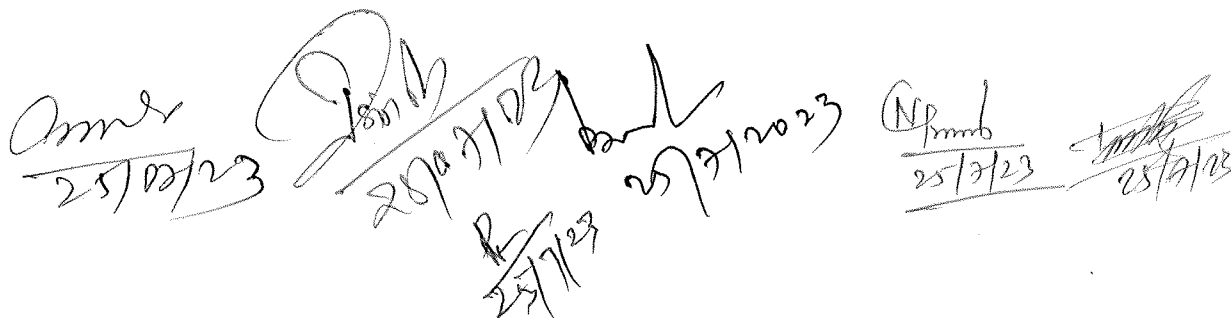
	Methods. (including problems)			

Suggested Reading Books:

1. Dr. Kumar Ajit and Dr. Singh, SBPD, Agra
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S.Chand And co., New Delhi
3. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
4. S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
6. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi

AUDITING
(MAJOR - MJ - 6)
B.Com. Sem. - IV (4th)

Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	Introduction of Auditing: Meaning, Definition, Objectives, Importance, Advantages and limitation of audit, Types of Audit Basic Principles of governing audit, Types of Audit - Standards of Auditing -- Procedure for Issue of Standards by AASB.	75+25	4	10
UNIT - 2	Internal Control, Internal Check and Internal Audit Meaning, Significance and Objectives of Internal Control -- Internal Check and Internal Audit -- Internal Check vs. Internal Audit -- Internal Control vs. Internal Audit.			10
UNIT - 3	Auditor and Execution of Audit Appointment -- Qualification and Disqualification -- Qualities -- Remuneration -- Removal -- Rights -- Duties -- Civil and Criminal Liabilities of Auditors -- Commencement of Audit -- Engagement Letter -- Audit Programme -- Audit Note Book -- Audit Workbook -- Audit Markings.			15
UNIT - 4	Vouching: Meaning -- Objectives -- Types of Vouchers -- Vouching of Trading Transactions -- Vouching of Cash Transaction			10



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UNIT - 5	Verification and valuation of assets & Liabilities Meaning and auditor's duties, Verification and valuation of followings:- Goodwill, Building machinery, Investment, Secured Loans and Contingent Liabilities, Audit Committee - Role of Audit Committee - Audit Reports.			15
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Suggested Readings Books:

1. B.N. Tondan, A Hand book on Practical Auditing,
2. 2. Ravinder Kumar and Virendra Sharma, Auditing: Principles and Practices
3. 3. Varsha Ainapure and Mukund Ainapure, Auditing and Assurance
4. 4. T. J. Rana, Auditing -
5. Sharma T.R. Auditing (Hindi and English Edition)

Note: Books Latest Edition Should be Preferred

COST ACCOUNTING (MAJOR - 7)

B.Com. Sem. -- IV(4th)

Units	Details of Subject	Full Marks	Credit	No. of Lectures:60
UNIT - 1	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting,	75+25	4	8
UNIT- 2	Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.			10
UNIT- 3	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.			08

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UNIT- 4	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.			12
UNIT - 5	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product;			10
UNIT - 6	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and In- completed Contracts; Operating Costing: Introduction only			12

Suggested Readings: 1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.

2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; SultanChand, New Delhi. (Hindi and English)

3. Tulsian P.C; Practical Costing: Vikas, New Delhi.

4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.

5. Mehta Dr. B.K., Cost Accounting, SBPD Pub. Agra

6. M.L.Agarwal, Sahitya bhawan Agra

❖ **Note:** Latest edition of the text books should be used.

❖ Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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BUSINESS STATISTICS
(MAJOR - 8)

B.Com. Sem. - IV (4th)

Units	Details of Subject	Full Marks	Credit	No. of Lectures:60
UNIT - 1	Introduction: Meaning of Statistics. Applications of Statistics in various fields of business. Definition of data. Types of data- Primary and Secondary data, Qualitative and Quantitative data. Definition of Population and Sample. Methods of data collection- Census method and Sampling Method. Advantages of Sampling Method over Census Method.	75+25	4	8
UNIT - 2	Concepts of Simple Random Sampling (Without replacement and With Replacement) and Stratified Random Sampling. Presentation of data in frequency distribution form- Discrete and Continuous frequency distributions. Relative and Cumulative frequency distributions. Graphical and Diagrammatic Representation: Construction of Histogram, Ogive Curves, Pie Chart, Bar diagram.			10
UNIT - 3	Measures of Central Tendency : Meaning of Central Tendency and measure of central tendency. Various measures of central tendency- Arithmetic mean, Geometric mean, Harmonic Mean, Median, Mode, Quartiles. Empirical relation between Mean, Median and Mode. Numerical problems based on various forms of data.			12
UNIT - 4	Probability: Theory of probability, Approaches to the calculation of probability. Calculation of event probabilities, Addition and multiplication laws of probability. Conditional probability and Bayes theorem			10
UNIT - 5	Index Numbers: Meaning and use of Index Numbers. Constructions of Index Numbers: Fixed and chain base: Aggregative and average of relatives/simple and weighted. Tests of adequacy of Index numbers, Base shifting, splicing and deflating, Problems in the constructions of Index numbers. Constructions of consumer price indices. Important share price indices, including BSE SENSEX and NSE NIFTY.			10

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- ❖ Suggested Books for Reading:
- ❖ Gupta B.N. Business Statistics, SBPD Pub. Agra
- ❖ Gupta Dr. S.P. Statistical Methods Sultan Chand & Sons

List of Papers under Minor in Discipline Course

FYUGP in Commerce (Session: From: 2022-23)

University: BBMK University, Dhanbad			
Subject: Commerce			
Semester	Group-A	Group- B	Group- C
Sem: I	Micro Economics (MNCA-I)	Applied Money and Banking(MNCB-I)	Business Letters and Communication (MNCC-I)
Sem: III	Business Tax Procedure and Management (MNCA-II)	Industrial Economics (MNCB-II)	Advertisement Management (MNCC-II)
Sem: V	Principles of Management (MNCA-III)	Fundamental of Law (MNCB-III)	Fundamental of Investment (MNCC-III)
Sem: VII	Digital Marketing (MNCA-IV)	Consumer Affairs (MNCB-IV)	E.Business (MNCC-IV)

Minor Papers From Discipline

Students have choices for study the one Group out of the following three Groups which will be continue in coming semester.

GROUP- A	GROUP- B	GROUP- C
1. Micro Economics 2. Business Tax Procedure and Management 3. Principles of Management 4. Digital Marketing	1. Applied Money and Banking : 2. Industrial Economics 3. Fundamental of Law 4. Cnsumer Affairs	1. Business Letters and Communication 2. Advertisement Management 3. Fundamental of Investment 4. E. Business

Micro Economics

UNIT - I

Introduction: Importance, Definition Scope and limitations of Microeconomics, Features of Micro and Macro economics Analysis, Approaches to Economic Analysis. Objectives of Firm.

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UNIT - II

Theory of Consumer Behavior: Utility Analysis: Cardinal Utility Theory, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium. Ordinal Utility Theory: Indifference Curve Analysis, Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods. Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. Consumer Surplus.

UNIT - III

Supply and Demand Analysis: Concept of Demand and factors of demand, Law of Demand, Elasticity of Demand, Price, Income and Cross Elasticity. Degree of Elasticity. Methods of Measuring Elasticity are of Demand: Point, Arc and Outlay Methods. Law of Supply, Movement and Shifts in Supply Curves. Elasticity of Supply, Determinants of Supply. Derivation of Supply curve.

UNIT - IV

Theory of Production: Concept of Production. Production Functions: Linear and Non - Linear Homogeneous Production Functions. Isoquants. Scale of Production. Returns to Scale. Law of Variable Proportions and Variable Returns to Scale. Economies of Scale and Scope. Limitations of Production Function Analysis. Production Surplus.

UNIT- V

Production Costs: Concepts and Types: Money, Accounting, Real and Opportunity Cost, Implicit and Explicit, Short Run, Long Run, Fixed and Variable Costs. Concepts of Total, Average and Marginal costs. Derivation of Long run Average and Marginal Cost Curves. Relationship between Average and Marginal Costs Curves in Short run and Long run. References: **(Lectures- 12)**

1. M L Seth : Micro Economics
2. M L Jhingan : Micro Economics
3. H L Ahuja: : Modern Micro Economics
4. Koutsainies; : Modern Micro Economics
5. Salvatore : Micro economics
7. Schaum Series : Micro economics
8. Pyndick : Micro economics

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Business Tax Procedure and Management

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

Unit 1:

Concept of Direct and Indirect Tax, Outline view of various heads of Income for the purpose of imposition of Taxes, Previous Year, Financial Year, Accounting Year and Assessment Year, Calculation of Previous, and Assessment Year from Financial Year.

Unit 2: Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee /Government; Collection and recovery of tax

Unit 3:

Assessment, re-assessment, rectification of mistakes; Appeals and revisions - Preparation and filing of appeals with appellate authorities; - Drafting of appeal; statement of facts and statement of law Penalties and prosecutions, Settlement Commission, Search, seizure and survey

Unit 4:

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule, Tax clearance certificate; Securities transaction tax

Unit 5: Information Technology and Tax administration, TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
 2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
 3. Singhanian, Vinod K. and Kapil Singhanian. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
 4. Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
 5. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
 - Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
 7. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education
- Journals 1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai. 2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi. 3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

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Applied Money and Banking

Unit-I: Money – An introduction, definition and classification of money, function and importance of money in capitalism, socialism & Mixed economy, merits & demerits of money.

Unit-II: Monetary Standard, Value of money – The supply and demand theory of money, Quantity theory of Money, Income theory of money.

Unit-III: Inflation, Deflation & Reflation – Causes and effects on different classes of people, Money Market

Unit-IV: Foreign Exchange -- Determination of rate of Exchange, a brief outline of purchasing power Parity Theory (PPP), Gold Standard, Break down of Gold Standard.

Unit-V: International Monetary Fund -- its working & present position, Balance of Payment, Free Trade Vs. Protection.

Suggested Readings:

- 1.M.Y. Khan – Indian Financial System, T.M.H. New Delhi.
- 2.Dr. Harish chandra Sharma – Money & Banking, SBPD Publications.
- 3.Suraj B. Gupta – Monetary Economics, S.Chand Publications.
4. H.L Ahuja – Monetary Economics, S.Chand Publications.

Industrial Economics

UNIT: 1: Introduction: Meaning, Scope and Importance of Industrial Economics. Concepts of The Following: - Plant, Firm and Industry - Market, Market Structure, Public and Private Sector Industries, Role, problems and future of public sector industries in India.

UNIT 2: Industrial Combinations: Concept, causes, mergers and amalgamations, Effects of mergers and amalgamation on Industries. Industrial monopoly: Concept and control of monopolies. Industrial Laws: The Industrial Disputes Act, 1947. The Minimum Wage Act, 1948. The Employees State Insurance Act, 1948, The Factories Act, 1948

UNIT: 3: Nature of Goods: Final goods and intermediate goods, Gross Domestic Product - National Income, Methods of measuring national income, Inflation-causes and effects – Measures to control inflation.

UNIT:4: Industrial financing, Resources of Finance – Bonds and shares, New issues Market, Process/ Steps of Floating of New Issues, Demat account and Trading account - SENSEX and NIFTY.

UNIT:5: Theories of Industrial Location, Alfred Weber's Theory of Industrial Location, General Determinants of Industrial Location,

UNIT:6: Industrial Policy in India – Progress since 1991, Developments in Industrial Policy – Special Economic Zones, 'Make in India', Public Private Partnership.

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GROUP - C

Business Letters and Communication

UNIT-I: Letter Writing: Structure, Layouts of Business Letter, Principles of Effective Letter Writing, Writing Business Letters: Order, Complain and enquiry letters, Personnel Correspondence: Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation, Letter of Appointment, Promotion and Termination, Letter of Recommendation

UNIT-II: Communication: Meaning, Definition, Importance, Process of communication, Feedback and Global world Impact of technological advancements on Communication, Objectives of Communication: Information. Advice. Order and Instruction. Persuasion, Motivation, Education, Warning. and Boosting the Morale of Employees

UNIT-III: Channels of Communication: Formal and Informal—Vertical. Horizontal. Diagonal Grapevine

UNIT-IV: Methods and Modes of Communication: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication Landline. Wireless and Cellular Phones Communication.

UNIT-V: Problems in Communication / Barriers to Communication: Physical Semantic / language Socio-Cultural Psychological / Barriers Ways to Overcome these Barriers v. Listening, Importance of Listening Skills Cultivating good Listening Skills

Advertisement Management

UNIT-I: Concept and definition of advertisement – Social, Economic and Legal Implications of Advertisements, setting advertisement objectives, Advertisement Agencies: selection and remuneration, advertisement campaign, Causes for advertisement failure

UNIT - 2: Message development – different types of advertisements – layout – design appeal – copy structure – advertisement production – print – Radio. T.V. and web advertisements – Media Research – testing validity and reliability of ads – measuring impact of advertisements.

UNIT-III: Planning for Advertising: Strategic planning - Marketing plan - Advertising objectives - Communication response pyramid - Advertising Department - Organizing for advertising department - Functions of advertising management.

UNIT-IV: Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling.

UNIT-V: Economic Effects of Advertising: Explicit role of advertising - Indirect role of Advertising - Economic effects - Social Effects of Advertising and Benefits of Advertising - Impact of Advertisements on Targeting group,

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List of Papers under Multidisciplinary Course
Introduction to Commerce

INTRODUCTION TO COMMERCE

Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	Business Studies: Concept of Commerce, Business and Profession, Nature and Features of Business and Profession, Business Firms: Concept and features of Sole trading and Partnership firm.	75+25	3	08
UNIT - 2	Forms of Business: public sector, joint sector, Services sector and Public Private Partnership (PPP), Company: Concept and Features of Joint Stock Company.			08
UNIT - 3	Banking Instruments: Cheque, Types of cheques, Bank Drafts, RTGS, Types of Bank Deposits and Loan and advances, Digital Payments: Merits and Demerits			08
UNIT - 4	Financial Account: Concept, Needs and advantages, Generally Accepted Accounting Principles: Entity, Money Measurement Concept, Going Concern Concept, Cost, Revenue and Expenses. Rule of Debit and Credit of Business Transaction, Recording of Business Transactions, Preparation of Journal Entries			10
UNIT - 5	Accounting Standard, Calculation of Interest: Simple and Compound, Preparation of Bank Reconciliation Statement including Bank Overdraft.			11

• **Suggested Books for Readings:**

- 1. S.K.Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra
- 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)

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