

**University of Kalyani**  
**B.Com. Revised Syllabus 2023**  
**SEMESTER I**  
**Course Title- Financial Accounting-I**  
Nature of Course: Major  
Course Code: UG BCOM-M-T-1  
Credit: 6      Full Marks: 75 (60+15)

**COURSE OBJECTIVE:**

The objective of this paper is to provide conceptual knowledge of the financial accounting and to help students to acquire skills for recording various kinds of business transactions.

**Course Content:**

**1) Introduction**

Concept, Importance and scope of accounting- Basic accounting, Principles and concepts of accounting standards: AS and Ind AS- Function of Accounting- Terminology used in Accounting- Basis of Accounting: Cash Basis and Accrual Basis, Branches of Accounting, Accounting Equations, Problems of accounting equation.

**2) (a) Rectification of Errors.**

**(b) Depreciation Accounting:** Concept, Causes, Methods (SLM and WDV) Depreciation Provisioning, Charging to assets account.

**3 (a) Final accounts of Sole Trading Concerns**

Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with and without adjustments

**(b) Final accounts of non-profit seeking concerns-** Receipts & Payments account, Income & Expenditure account and Balance Sheet

**4) Accounts from Incomplete Records** (including conversion into double entry systems)

**5) Consignment Accounts**

Introduction-Meaning-Consignor-Consignee-Goods invoiced at Cost Price- Goods invoiced at Selling Price- Normal Loss- Abnormal Loss- Valuation of Stock- Stock reserve- Journal Entries- Ledger Accounts in the Books of Consignor.

**6) Joint Venture**

Separate Set of Books and same set of Books.

## 7) Accounting for Sales on Approval.

### Suggested Readings:

1. Sukla, Grewal and Gupta: Advanced Accountancy, S. Chand.
2. R.L Gupta & Radheswamy, Advanced Accountancy, S. Chand
3. Maheswari & Maheswari, Advanced Accountancy, Vikas Publishing House
4. Sehgal & Sehgal, Advanced Accountancy, Taxman Publication.
5. Hanif & Mukherjee, Financial Accounting, TMH.
6. Mukherjee & Mukherjee, Financial Accounting I, Oxford
7. Framework for preparation and presentation of Financial Statements issued by the ICAI
8. Accounting Standards as per Companies Act, 2013.

### B.Com. Revised Syllabus 2023

#### SEMESTER I

Course Title- **Principles of Management**

Nature of Course: Minor

Course Code: UG BCOM-Mi-T-1

Credit: 4      Full Marks: 50 (40+10)

### COURSE OBJECTIVE:

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

### Course Content:

#### 1.Introduction to Management

Meaning and importance of Management -Functions of Management- Role of Managers- Evolution of Management Thought - Contributions of F.W. Taylor and Henry Fayol- Levels of Management - Administration Vs. Management.

#### 1. Planning

Meaning -Nature-Purpose-Types of plans- Limitations of Planning.

**Decision-Making:** Meaning - Importance - Decision making Process; SWOC Analysis.

#### 2. Organizing

Meaning, Process and Principles of Organizing - Factors affecting organisational design- Authority- Types of authority (line, staff and functional), Centralization and Decentralization of Authority - Span of Management - Delegation of authority (meaning only).

### **3. Coordination and Control**

**Coordination:** Meaning- Importance-Principles of Coordination.

**Control:** Meaning- Process- Limitations - Principles of Effective Control- Techniques of Control.

### **4. Motivation and Leadership**

**Motivation-** meaning and importance of Motivation - Extrinsic and intrinsic motivation - Theories of motivation- Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory.

**Leadership-** Meaning- Importance -Styles of Leadership (concepts only).

#### **Suggested Readings:**

1. Ravichandran, K & Nakkiran, S., Principles of management, Abhijeet Publication.
2. Tripathy, P. C & Reddy, P.N, Principles of Management, McGraw Hill Education India Private Limited.
3. Kaul, Principles and Practice of Management, Vikash
4. Koontz & Weirich, Essentials of Management, TMH.
5. Mitra, J & Somani, N, Principles of Management and Business Communication, Oxford.

### **B.Com. Revised Syllabus 2023**

#### **SEMESTER I**

Course Title- **Business Entrepreneurship**

Nature of Course: Multidisciplinary

Course Code: UG BCOM-MD-T-1A

Credit: 3 Full Marks: 45 (35+10)

#### **COURSE OBJECTIVE:**

The objective is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

#### **Course Content:**

##### **1: Introduction**

Meaning and importance of Entrepreneurship and Creative Behaviour; Entrepreneurship and creative response to the society's problems. Functions of an Entrepreneur; Concept of Start-Up.

##### **2: Types of Entities**

Sole Proprietorship, Partnership, Limited Liability Partnership, Co-operative Society, Society (under Society Registration Act), Companies (under Companies Act).

## **2. Recording of Transactions**

Features of recordable transactions and events, Recording of Transactions; Types of Accounts- Personal account, Real Account and Nominal Accounting; Golden Rules of Accounting- Rule for Debit and Credit; Double Entry System, Journalizing transactions (Simple Problems on Journal Entries of Sole Proprietorship Concern).

## **3. Preparation of Subsidiary Books**

Sales Book- Sales Returns Book- Purchase Book- Purchase Returns book- Cash Book- Petty Cash Book- Journal Proper. (Simple problems).

## **4. Preparation of Final Accounts**

(a) Preparation of Ledger Accounts and Trial Balance.

(b) Preparation of Trading Account, Profit & Loss Account, and Balance Sheet (Simple Problems).

### **Suggested Readings:**

1. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
2. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
3. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
4. Maheshwari, S. N., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

## **B.Com. Revised Syllabus 2023**

### **SEMESTER I**

Course Title: **E-Commerce**

Nature of Course: Skill Enhancement Course

Course Code: UG BCOM-SEC-T-1

Credit: 3 Full Marks: 45 (35+10)

### **COURSE OBJECTIVE:**

The objective is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

### **Course Content:**

#### **1. Introduction**

Limitation of conventional commerce, Origin of E-Commerce, Evolution of E-Commerce, E-Commerce and E-Business, Definition of E-Commerce, Features of E-Commerce, M-Commerce-The concept- How it is done- Purposes of use. E-Commerce in India.

### **3. Mobilization of Finance**

Mobilizing resources for Start-Up. Sources of Finance- Capital from Proprietor, Capital from Partners, Personal Loan, Bank Loan, Issue of Shares, Issue of Debentures, Government Grant, Crowd funding Etc.

### **4. Micro, Small and Medium Enterprises**

Meaning of MSME in the light of MSME Act; Advantages and disadvantages; Role of MSMEs in economic development of India.

#### **Suggested Readings:**

- 1.Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
- 2.Jyotsana, Shaifali & Poswal L. Entrepreneurship (Concepts & Fundamentals) Kitab Mahal Delhi
- 3.Mukherjee and Roy(2018). Entrepreneurship development and Business ethics. Oxford University Press.
- 4.Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective

### **B.Com. Revised Syllabus 2023**

#### **SEMESTER I**

Course Title- **Basic Accounting**

Nature of Course: Multidisciplinary

Course Code: UG BCOM-MD-T-1B

Credit: 3      Full Marks: 45 (35+10)

#### **COURSE OBJECTIVE:**

The objective is to enable non-commerce students to give exposure to accounting knowledge and to develop skill to maintain Accounts.

#### **Course Content:**

##### **1. Introduction to Accounting**

**Accounting:** Meaning, Importance and Objectives of Accounting, Concepts and Convention of Accounting.

**Accounting Information:** Meaning, Users, Sources of accounting information. Some Basic Terms- Transaction, Account, Asset, Liability, Capital, Expenditure, Income, Profit, Loss, Revenue, Capital, Debit, Credit, Accounting Year, Financial Year,

**Accounting equations-** Simple Problems on Accounting Equation.

## **2. Models of E-Commerce**

Concepts and examples- Business - to - Business (B2B), Business - to - Consumer (B2C), Consumer - to - Consumer (C2C), Consumer - to - Business (C2B), Business - to - Government (B2G), Government - to - Business (G2B), Government - to - Citizen (G2C).

## **3. E-CRM and SCM**

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E- CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.

## **4. Digital Money Transactions**

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, payment gateways [Core Banking Solution, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearinghouse, automated ledger posting]; digital signature (procedures, working and legal provisions); Risks involved in e-payments.

### **Suggested Readings:**

1. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
2. Principles of Marketing and E-Commerce: Ishita Lahiri, Pearson Education
3. Fundamentals of E-Commerce: Subhabrata De, Arambagh Book House
4. Bhaskar, B., E-Commerce, McGraw Hill
5. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce

**SEMESTER-II**  
**Course Code: UG BCOM-Mi-T-2**  
**Course Title: MARKETING MANAGEMENT**  
**Credit: 4**  
**Full Marks: 50 (40+10)**

**COURSE OBJECTIVE:**

The objective is to provide basic knowledge of various concepts, principles, tools and techniques of marketing.

**COURSE CONTENTS:**

- 1. Introduction:** Nature and scope of marketing; Fundamental concepts – Needs, Wants, Demands, Value, Exchange, Transaction and Competition; Evolution of Marketing concepts - Selling vs. Marketing; Marketing-mix; Market Segmentation – Concept and importance. Recent trend in Marketing (only concept) – Green Marketing, Social Media Marketing, E-Mail Marketing, Search Engine Marketing
- 2. Product:** Concept of Product; Classification of Product; Product Levels; Product Mix; Branding; Brand vs. Trade Mark; Branding Strategies; Functions of Packaging; Product Life Cycle - stages and marketing strategies.
- 3. Pricing:** Meaning, Pricing Objectives; Factors affecting Pricing Decisions; Pricing Methods; Pricing Strategies for new products - Skimming Pricing Strategy and Penetration Pricing Strategy.
- 4. Promotion:** Meaning and objectives of Promotion; Component of Promotion Mix; Factors affecting promotion mix; Promotion Mix Strategies - Push Strategy and Pull Strategy; Advertisement – definition, importance and medium, Salesmanship & Sales Promotion (concepts only).
- 5. Distribution:** Distribution Channels – Concept and Role; Levels of Distribution Channels; Channels used for Consumers Goods, Industrial Goods and Service Products; Factors Affecting Choice of a Distribution Channel.

**Suggested Readings:**

1. Philip Kotler (2015), Principles of Marketing. 13<sup>th</sup> edition. Pearson Education.
2. Kotler, Keller, Koshi & Jha, Marketing Management: A South Asian Perspective, Pearson Education.
3. Saxena, R, Marketing Management, McGraw Hill.
4. Bhagwati, Pillai, Marketing Management, S. Chand.
5. Das, M.K. & Mukherjee, S., Principles of Marketing (Text & Cases), Shroff Publishers & Distributors.
6. Ramaswamy & Namakumari, Marketing Management, McGraw-Hill.
7. Bhagwati, Pillai, Marketing Management, S. Chand.
8. Venugopal, P., Marketing Management, Sage.

**SEMESTER-II**  
**Course Code: UG BCOM- M- T- 2**  
**Course Title: INCOME TAX**  
**Credit-6**  
**Full Marks-75 (60 + 15)**

**COURSE OBJECTIVE:**

The objective is to provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**COURSE CONTENTS:**

1. (a) Basic Concepts and Definitions under Income Tax Act, 1961: Person, Assessee, Previous year, Assessment year, Income, Sources of income, Heads of income, Gross total income, Total income, Tax evasion, Tax avoidance, Tax planning.  
(b) Residential Status of an individual and Incidence of Tax  
(c) Fully Exempted income of an Individual  
(d) Agricultural Income: Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income.
2. Heads of Income and Provisions governing Heads of Income:
  - (a) Income from Salaries
  - (b) Income from House Property
  - (c) Profits and Gains from Business or Profession: Special emphasis on section 28, 32, 35, 35D, 35DDA, 36, 37, 40A(2), 40A(3), 43B.
  - (d) Capital Gain: Meaning and types of Capital Assets, basic concept of Transfer, Cost of Acquisition, Cost of Improvement and Indexation, Computation of Short-Term Capital Gain and Long Term Capital Gain, exemptions u/s 54, 54B, 54D and 54F, Taxability of Short Term Capital Gain and Long-Term Capital Gain.
  - (e) Income from Other Sources (excluding Dividend): Basic concepts.
3. (a) Income of other Persons included in Assessee's Total Income: Section 60 to 65  
(b) Set off and Carry Forward of Losses: Mode of Set off and Carry Forward, Inter Source and Inter Head Adjustment, carry forward and set off of losses u/s 71, 72, 73, 74, 74A.  
(c) Deductions from Gross Total Income: Basic concepts - deductions u/s 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB, 80U.
4. Computation of Total Income and Tax Liability of an Individual (Old and New tax regime u/s 115 BAC)

**Suggested Readings:**

1. Singhania, V. and Singhania, M., Students' guide to Income Tax, Taxmann.
2. Lal & Vashist, Income Tax and Central Sales Tax, Pearson.
3. Ahuja & Gupta, Systematic Approach to Income Tax, Bharat.
4. Sengupta, C.H., Income Tax, Dey Book Concern.
5. Bhadra and Satpati, Bharoter Kar Babosthapon, Books and Allied Pvt.Ltd.
6. Mehrotra and Goyal, Income Tax Law and Accounts, Sahitya Bhavan Publication.
7. Bare Act and Relevant Rules.
8. Mundhra, S and Mundhra, V, Taxation I, Law Point.

**SEMESTER-II**  
**Course Code: UG-BCOM-SEC-T-2**  
**Course Title: COMPUTER APPLICATION IN BUSINESS**  
**Credit-3**  
**Full Marks-45 (35 + 10)**

**COURSE OBJECTIVE:**

The objective is to provide basic knowledge and skills of computer.

**COURSE CONTENTS:**

Accounting and related software:

**1. Tally (ERP 9)**

**15**

- a. Creation of Company, creation of ledger, creation of stock items, creation of voucher.
- b. Activation of GST option, Debit note/Credit note.
- c. Recording of voucher entries (including inventory and GST) in (i) Receipts (ii) Payments (iii) Purchases (iv) Sales (v) Contra (vi) Debit note (vii) Credit note (viii) Journal modes.
- d. Preparation of Bank Reconciliation Statement.

**2. Excel:**

**15**

- a. Insertion/ deletion of Column/ Row/Sheets.
- b. Changes of Column/ Row width.
- c. Merge Cells, Wrap text.
- d. Freezing/ Unfreezing of columns and rows.
- e. Sorting- Single column & Multi column ( i.e., data base).
- f. Linking of one cell with another in same sheet/ different sheet.
- g. Auto sum and formula creation (simple).
- h. Chart preparation – Column Chart, Bar Chart, Pie Chart, and Line Chart.
- i. Financial functions.
- j. Statistical functions.

**3. Practical Book and Viva**

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**Suggested Readings:**

1. Jain, H.C & Tewari, H. N, Computer Applications in Business, Taxmann, Delhi..
2. Mathur, S & Jain, P, Computer Applications in Business, Galgotia Publishing Company.
3. Madan, S, Computer Applications in Business, Scholar Tech Press, Delhi.
4. Sharma, S.K. & Bansal, M, Computer Applications in Business, Taxmann, Delhi.
5. Suraj Kumar Lohani, Excel for Finance and Accounting, BPB Publications.
6. Hem Chand Jain & H. N. Tiwari, Computer Application in Business, Taxmann.

UG/385/24

**University of Kalyani**  
DEPARTMENT OF COMMERCE

UNIVERSITY OF KALYANI  
VICE-CHANCELLOR'S SECRETARIAT

DIARY NO. 507/2024

From:  
**Dr. Biswambhar Mandal**  
Head, Department of Commerce  
Department of Commerce  
Kalyani-741235, West Bengal  
Email: [hodcommerce@klyuniv.ac.in](mailto:hodcommerce@klyuniv.ac.in)  
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Ref. No.

Date: 03.10.2024

To

**The Faculty Secretary (Offg.)**

University of Kalyani

Dear Madam,

*taken*

I am sending the recommendation of UGBS, Commerce, in its online meeting dated 01-10-2024 (Time 7-30 p.m) regarding B.Com Third Semester syllabus.

Thank you

*B. Mandal*  
03/10/2024

(Dr. Biswambhar Mandal)  
Head and Associate Professor  
Department of Commerce  
University of Kalyani

Enclosure : As above.

*Submitted to the Hon'ble Vice-Chancellor  
for his kind approval.*

*Approved*

*B. Mandal*  
03.10.24  
Vice-Chancellor  
University of Kalyani

*B. Mandal*  
03.10.24

Secretary  
Faculty Council (UG)  
University Of Kalyani

**SEMESTER-III**  
**Course Title: FINANCIAL ACCOUNTING - II**  
**Course Code: UG BCOM- M- T- 3**  
**Credit-6; Full Marks- (60 +15)**

**COURSE OBJECTIVE:**

The objective of this paper is to help students to acquire specialized knowledge for recording various kinds of business transactions.

**COURSE CONTENTS:**

**1. Partnership Accounts:**

(a) Profit and Loss Appropriation Account; Capital & Current A/C; Guarantee – by firm, by partner and both; Correction of appropriation items with retrospective effect.

(b) Changes in constitution of firm – Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission—treatment of Goodwill, revaluation of assets and liabilities, treatment of reserves and adjustment relating to capital; treatment of Joint Life Policy, Death of a Partner.

(c) Dissolution of Firm – including piecemeal distribution- Surplus Capital Basis and Maximum Possible Loss Basis.

**2. Branch Accounting:** Synthetic Method: Preparation of Branch account, Branch Trading and P/L account (at cost & at Invoice Price) - normal and abnormal losses. Analytical Method: Preparation of Branch stock adjustment account (at cost & at Invoice Price)- normal and abnormal losses. Independent branch – concept of wholesale profit.

**3. Hire Purchase and Instalment Payment system:**

Recording of Transactions in the books of buyer –Allocation of interest – Use of Interest Suspense Account—Partial and Complete Repossession. Books of seller – Stock and Debtor Account (with repossession). Books of Seller – H.P. Trading Account (with repossession). Basic Concept of Operating and Financial lease.

**4. Departmental Accounts:** Appropriation of common cost, Preparation of Departmental Trading and P/L Account. Consolidated Trading and P/L Account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

**5. Investment Accounts:** Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right) and Debentures –treatment of brokerage, cum & ex-interest and cum & ex-dividend, transfer of securities; Valuation of Investment.

**6. Insurance claim for Loss of Stock and Loss of Profit (simple type).**

**Relevant Accounting Standards (ASs) issued by the Institute of Chartered Accountants of India are to be followed.**

*B. Mandal*  
2/10/2024  
Associate Professor  
Department of Commerce  
UGBS

**Suggested Readings:**

1. Sukla, Grewal, Gupta, Advanced Accountancy, S. Chand.
2. R. L. Gupta & Radheswamy, Advanced Accountancy, S. Chand.
3. Maheshwari & Maheshwari, Advanced Accountancy, Vikash Publishing House.
4. Sehgal & Sehgal, Advanced Accountancy, Taxman Publication.
5. Hanif & Mukherjee, Financial Accounting, TMH.
6. Frank Wood, Business Accounting, Pearson.
7. Tulsian, Financial Accounting, Pearson.
8. Principles and Practices of Accounting, Basu and Das, Rabindra library, Kolkata.
9. Framework for preparation and presentation of Financial Statements issued by the ICAI.
10. Accounting Standards Rules 2006 under Companies Act.

B. Mandal  
22/10/2024  
Chairman, UGBS  
Department

### SEMESTER-III

**Course Title: TAX RETURNS AND FILING OF TAX RETURNS (Practical Paper)**

**Course Code: UG BCOM – SEC-P-2**

**Credit-3; Full Marks- (35 +10)**

**(Question will be provided in a single Booklet)**

#### **COURSE OBJECTIVE:**

To acquaint the students of the actual practice of filing Tax Returns so that in future they can opt for self-employment in Tax matters.

#### **COURSE CONTENTS:**

##### **A. Returns under Income Tax (10 Marks)**

1. PAN and TAN- Procedure for application of PAN/TAN.
2. (a) Payment of Advance Tax and Self-Assessment Tax.  
(b) Interest- Interest u/s 234A, 234B, 234C, (simple problems).
3. Filing of Returns- Due dates of filing of Returns- Section 139(1); Section 139(4) [after due date];  
Section 139(5) [Revised Return]; Section 139(9) [Defective Return]; Section 142 (1) [Notice to submit Return]. Different types of Returns and Due dates for filing of those Returns.
4. Procedure of filing e-Return- ITR 1 only.

##### **B. Returns under Goods and Services Tax (10 Marks)**

1. Different types of Taxable Persons and Returns to be submitted by them; Due dates for filing of Returns.
2. Procedure of filing e-Return- GSTR 1 and GSTR 4 only.

##### **C. Practical on hard copy of ITR 1(15 Marks)**

#### **Suggested Readings:**

1. Singhanian, V. and Singhanian, M., Students' guide to Income Tax, Taxmann.
2. Lal & Vashist, Income Tax and Central Sales Tax, Pearson.
3. Ahuja & Gupta, Systematic Approach to Income Tax, Bharat.
4. Sengupta, C.H., Income Tax, Dey Book Concern.
5. Bhadra and Satpati, Bharoter Kar Babosthapon, Books and Allied Pvt.Ltd.
6. Mehrotra and Goyal, Income Tax Law and Accounts, Sahitya Bhavan Publication.
7. Bare Act and Relevant Rules.
8. Software: Singhanian, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann.

*BMandol*  
04/10/24  
Chairman, UG B.S.  
Associate Prof.  
Department of  
Taxation

**SEMESTER-III**  
**Course Title: HUMAN RESOURCE MANAGEMENT**  
**Course Code: UG B.COM – Mi – T - 3**  
**Credit-4; Full Marks- (40 +10)**

**COURSE OBJECTIVE:**

The objective is to provide basic knowledge of concepts and principles of managing human resource of an organization.

**Unit 1: Nature and Scope**

Concept and meaning of HR, Understanding the Nature, and Scope of HRM, Functions and importance of HRM

**Unit 2: Human Resource Planning**

Definition, Need and features of Human Resource Planning, Factors affecting Human Resource Planning.

**Unit 3: Recruitment and Selection**

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

**Unit 4: Training and Development**

Training and Development Meaning and purpose of training, Benefits of training to organization and employees –Training methods.

**Unit 5: Job Evaluation and Performance Appraisal**

Job evaluation- objectives, scope, Job analysis, Job description, Job Specification-basic concept and significance, Performance Appraisal-Concept

**Suggested Readings:**

- Gupta, C. B., Human Resource Management, Sultan Chand & Sons.
- Mahajan, Reeta, Human Resource Management, Vikash.
- Samanta, S R, Human Resource Management, PHI
- Mahajan, Reeta, Human Resource Management, Vikash
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Halder & Sarkar, Human Resource Management, Oxford.
- Mukherjee, S., Das, M.K., Foundations of Human Resource Management, Global Net.
- Praharaj & Praharaj, Principle of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd. (Bengali & English Version)

*PS Mandal 2/10/24*  
*Chairman, VLS*

Associate Professor  
Department

**SEMESTER-III**

**Course Title: Value Added**

**Course Code: UG BCOM – VA-T-2**

**Credit-3; Full Marks- (40 +10)**

Follow the syllabus provided by the Controller of Examination of University of Kalyani vide reference no. CE/009 dated 12.08.2024.

*BY hand 2/10/2024*  
*Chairman, VADS*

### SEMESTER-III

Course Title: Multidisciplinary Course

Course Code: UG BCOM – Mu-T-3

Credit-3; Full Marks- (35 +10)

The same syllabus provided in semester I of B.Com under University of Kalyani following NEP 2020.

RS Mandot 04/10/24  
Chairman, UG B

Ug B Com  
Department

- COURSE OBJECTIVE:** The objective is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting systems. Another objective is to provide knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**COURSE CONTENTS:**

1. **Introduction:** Meaning and Objectives of Cost Accounting, Cost Unit, Cost Centre, Elements of Cost, Preparation of Cost Sheet (Problems), Objective, Nature and Scope of Management Accounting, Difference between Cost Accounting and Management Accounting.
2. **Material Costs:** Material Control: Stock Levels (Maximum, Minimum, Re-Order & Danger Level), Economic Order Quantity and its applications, ABC Analysis, JIT Inventory; Different Methods for Pricing the Issue of Material: FIFO, LIFO, Simple Average & Weighted Average (Problems).
3. **Labour Costs:** Methods of wage payment (Piecerate, Differential piecerate, Timerate), Incentive schemes for workers (Halsey, Rowan) (Problems).
4. **Overhead:** Concept of Allocation, Apportionment and Absorption of Overhead, Concept of Under absorption and Over absorption of Overhead, Primary and Secondary distribution of Overhead (Problems).
5. **Standard Costing:** Meaning of standard cost and standard costing. Steps involved in standard costing, Advantages and Limitations of Standard Costing. Types and Meaning of different cost variances, Determination of material and labour cost variances.
6. **Marginal Costing and Cost Volume Profit Analysis:** Concepts of Marginal Cost, Marginal Costing & Contribution; Limitations of Marginal Costing, Distinction between Absorption Costing & Marginal Costing, Marginal Cost Equation and Techniques of Marginal Costing: Meaning, and assumptions of Cost-Volume-Profit Analysis; Break Even Chart-Break Even Point, Margin of Safety, Angle of Incidence; Profit graph.

**Suggested Readings:**

- B. Banerjee - Cost Accounting (PHI).  
A.K. Bhattacharya, Principles and Practice of Cost Accounting, PHI Learning Pvt. Ltd.  
Horngren, Foster, Datar - Cost Accounting - A Managerial Emphasis, (Pearson).  
Ravi M. Kishore - Cost & Management Accounting, (Taxman).  
M.Y. Khan & P.K. Jain - Management Accounting, (TMH).  
Colin Drury - Management & Cost Accounting (Chapman & Hall).  
Dr. S.N. Maheswari and S.N. Mittal: Management Accounting - Shree Mahavir Book Depot., **New Delhi**

**B.COM**  
**SEMESTER-IV**  
UG BCOM- M- T- 5  
Course Title: **BUSINESS LAWS**  
Major Course: Credit-6; Full Marks- 75 (60+15)

**COURSE OBJECTIVE:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

**COURSE CONTENTS:**

**1. The Indian Contract Act, 1872**

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

**2. The Sale of Goods Act, 1930**

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

**3. The Partnership Act, 1932**

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

**4. The Limited Liability Partnership Act, 2008**

- (a) Definition.
- (b) Salient Features of LLP.
- (c) Advantages and disadvantages of LLP.
- (d) Differences between: LLP and Partnership, LLP and Company.
- (e) Incorporation of LLP.

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

1. M.C Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Kumar Ravindra, Legal Aspects of Business, Cengage.
4. Tulsian & Tulsian, Business Laws, S.Chand.
5. Kapoor N.D., Business Laws, Sultan Chand.
6. Das S.K. & Roy P., Business Regulatory Framework, OUP.
7. Gulsan S.S., Business Laws, Excel Books.
8. Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publishers.
9. Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari.

B.COM.

#### SEMESTER-IV

UG BCOM- Mi- T- 4

Course Title: **RETAIL MARKETING**

Minor Course; Credit-4; Full Marks- 50 (40+10)

**COURSE OBJECTIVE:** The objective is, students will understand the basics of the retail marketing in retail industry. Students will be able to relate the marketing concept to the retail industry.

#### COURSE CONTENTS:

**Unit – I:** An overview of Retailing - Concept, Characteristics of Retail Trade; Retailer - Characteristics, Functions of Retailers; Service Retailing vs. Product Retailing; Trends in the Indian Retailing Industry.

**Unit – II:** Types of Retail Stores – Organised and Unorganised Retailing, Store and Non-store Retailing, Retail Merchandise – Concept, Importance & Factors, Large Scale & Small-Scale Stores, Departmental Stores, Super Markets, Multiple Shops/ Chain Stores, Consumer Co-operative Store – Concept, Features, Advantages & Limitations.

**Unit - III:** Retail Marketing - Concept, Importance, Retail Marketing Mix: Retail Pricing – Concept, Factors influencing Retail Pricing Decision, Retail Pricing Policies, Retail Pricing Strategies.

**Unit - IV:** Retail Promotion – Meaning, Importance; Retail Promotion - Mix, Retail Promotion Strategies; – Retail Branding and strategies; Digital Branding in Retail, Online brand building

**Unit - V:** Global Trends In Retailing – Growth, Opportunities & Challenges; E-Retailing – Concept.

#### Suggested Readings:

- Seshanna, S. & Prasad, R., Retail Management, McGraw Hill Education India.
- Madaan, K.V.S., Fundamentals of Retailing, McGraw Hill Education.
- Das, M.K. & Mukherjee, S. Principles of Marketing (Text & Cases), Shroff Publishers & Distributors.
- De, S., *খুচরা বিক্রির তত্ত্ব ও ব্যবস্থা* (Outline of Retail Marketing), Palmview Publishing.
- Pradhan, S., Retailing Management, McGraw Hill
- Berman, B., Evans, J.R. & Mathur, M., Retail Management- A Strategic Approach, Pearson.
- Banumathy, S. & Jayalakshmi, M., Retail Marketing, Himalaya Publishing House.
- Chitra, D. & Mahalakshmi, V., Retail Marketing, Walnut Publication.

**SEMESTER V**  
**COURSE CODE: UGBOM-M-T -6**  
**COURSE TITLE: INDIRECT TAX LAW**  
**NATURE OF COURSE: MAJOR**  
**Credit of the Paper: 6**  
**Full Marks – 75 (60+15)**

**COURSE OBJECTIVE:**

The Objective is to provide basic knowledge of Indirect Taxes and equip students with application of principles and provisions of Goods and Service Tax Acts and Customs Duty rules.

**UNIT – I: Basic Concept**

Concept of indirect tax, Difference between direct and indirect tax, Pre GST indirect tax structure in India. Rationale for GST, Post GST indirect tax structure in India. GST - Concept, Structure and Types. Concept of IGST, CGST, SGST & UTGST, Non applicability of GST, GST Council (Concepts and Composition) and Compensation Cess. Definitions of Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Output tax, Person, Place of business, Registered person, Services, Taxable person.

**UNIT – II: Supply**

Concept definition of supply; Types of supply – Inward supply, Outward supply, Taxable supply, Non-taxable supply, Exempt supply, Zero rated supply, Intra state and interstate supply of goods (basic concept only), Composite supply, Mixed supply and their taxability. Determination of time of supply under Forward and Reverse charge, Time of supply in case of excess payment, Composition Levy.

**UNIT – III: Registration**

Importance of registration, Persons liable for registration, Persons not liable for registration, Provisions for compulsory and voluntary registration, Cancellation or suspension of registration. Documentation: Tax Invoice; Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note. Harmonized System Nomenclature (HSN) of Goods, and Service Accounting Code (SAC) of Services; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies.

**UNIT – IV: Input Tax Credit (ITC)**

Meaning and concept of ITC, Eligibility for availing ITC, Conditions to be satisfied and time limit for availing ITC, Apportionment of input tax credit where (i) Goods are used partly for business purpose and partly for other purposes, (ii) Goods are used partly for effecting taxable supply including zero rated supply and partly for exempted supply; Computation of GST liability.

#### **UNIT – V: GST Returns and Payment of Tax**

- a. GST Returns: GSTR-1, GSTR-3B, GSTR-9, time and procedure of filing of Return.
- b. Payment of Tax: Electronic Cash Ledger, Electronic Credit Ledger, Electronic Challan.

#### **UNIT – VI: Customs Duty**

Definition as per Customs Act- territorial waters, Indian customs waters, goods, dutiable goods, imported goods, export goods, taxable event; different types of customs duties, transaction value.

#### **Suggested Readings:**

1. V.S. Datey, Indirect Taxes Laws and Practice, Taxmann.
2. Anandaday Mishra, GST Law & Procedure, Taxman.
3. Relevant Bare Acts and Rules.
4. Publication on GST by the Institute of Chartered Accountants of India ([www.icaai.org](http://www.icaai.org))
5. Publication on GST by the Central Board of Excise and Customs ([www.cbec.org](http://www.cbec.org))

### **SEMESTER V**

**COURSE CODE: UGBOM-M-T -7**

**COURSE TITLE: AUDITING**

**NATURE OF COURSE: MAJOR**

**Credit of the Paper: 6**

**Full Marks – 75 (60+15)**

#### **COURSE OBJECTIVE:**

The objective is to provide knowledge of auditing principles, procedure and techniques as well as relevant legal requirement and professional standards.

#### **UNIT – I: INTRODUCTION**

Audit: Definition, Difference between Audit and Assurance, nature, scope and objectives of independent Financial Audit, Limitation of audit, Difference between Audit and Investigation. Errors and Fraud - Concepts, means of doing fraud, window dressing of Balance Sheet, Auditor's Responsibility towards detection & prevention of fraud. Types of tests- Substantive test and Compliance test, Concept of 'true & fair' and 'materiality' Type of Audit- Statutory, Non-statutory, Internal Financial Audit, Independent Financial Audit, Periodical, Propriety Audit, Continuous, Interim, Balance sheet, Standard, Tax Audit, Environment Audit, Electronic Data Processing auditing (EDP). Professional Ethics: Meaning, Need for Professional Ethics. Standards on Auditing (SA): Concept, Need & Purpose,

#### **UNIT – II: INTERNAL CONTROL SYSTEM**

Internal Control: Definition, Characteristics, Types of Internal control, Objectives. Internal check: Definition, Objectives. Importance of Internal check & Internal control for the purpose of audit. Internal Audit: Definition, objectives, Reliance by Statutory auditor on Internal Auditors's work.

#### **UNIT – III: VOUCHING & VERIFICATION**

Vouching: Meaning, Objectives, Difference with Routing Checking, Factors to be considered while vouching. Verification: Concept, Objectives, Importance, Difference with Vouching. Valuation of Assets and Liabilities: Meaning, Importance, Difference with Verification. Verification of Share Capital, Loans (secured and unsecured), Fixed assets (Building, Plant and Machinery), Loans and Advances, Investment,

Goodwill, Copy Right, Patent Right, Trade Receivables (Debtors), Inventories, Trade Payable (Creditors).  
Audit of Educational Institution.

#### **UNIT – IV: AUDIT OF LIMITED COMPANIES**

Company Auditor: Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties & Liabilities, Restriction to render services other than audit. Provisions of Companies Act regarding declaration and payment of dividend (including unpaid dividend). Mandatory compliance of Auditing Standards [Sec. 142(9) & 143(10)].

#### **UNIT - V: AUDIT REPORT AND CERTIFICATE**

Definition, Meaning & Importance, Distinction between Report and Certificate, Different types of Audit Report - (i) Unmodified or Clean, (ii) Qualified, (iii) Negative (iv) Disclaimer. Format of Audit Report: (SA 700, SA 705 & SA 706).

##### **Suggested Readings**

- Tandon et al, Practical Auditing, S.Chand
- Gupta & Arora, Fundamentals of Auditing, TMH
- Jha, A., Auditing, Taxmann
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
- Majumdar, Ayan., Auditing & Assurance, Tee Dee Publications
- Standards on Audit (SA) issued by the Institute of Chartered Accountants of India

#### **SEMESTER V**

**COURSE CODE: UGBOM-MI-T -5**

**COURSE TITLE: INDIAN ECONOMICS**

**NATURE OF COURSE: MINOR**

**Credit of the Paper: 4**

**Full Marks – 50 (40+10)**

#### **COURSE OBJECTIVE:**

This course seeks to enable the student to grasp the nature of the economy as well as major economic problems in India and their solution.

#### **COURSE CONTENTS:**

**1. Basic Issues of Economic Development:** Concept and Measures of Development and Underdevelopment; Human Development Index – Position of India; Human Capital-Meaning and Importance.

**2. Basic Issues of The Indian Economy:** Features of Indian Economy; Structural Change in Indian Economy; Issues of Poverty, Unemployment and Inflation as well as their policy measures. Concept of Parallel Economy.

**3. The Indian Agriculture and Industrial Sectors:** Role of Agriculture in the economy, Problems of Indian agriculture; Land Reforms and Green Revolution and their impact; Issue of Rural Credit. Industrial Labour; Industrial Sickness; Impact of New Economic Reforms 1991 on Industrial Sector; Small Scale, Cottage Industry and MSME, MUDRA Scheme

**4. Indian Economic Planning:** Meaning, Objectives, Importance of planning in India; Five Year Plans- Basic Objectives of the plans only; NITI Aayog: Concepts and Objectives

**5. External Sector:** Need of Foreign Capital in developing nation like India; Indian policy towards Foreign Capital; Foreign Investment since 1991; Globalization- Meaning and Impact; International Institutions- WTO, World Bank, IMF.

**Suggested Readings:**

- Dutt & Sundaram, Indian Economy, S.Chand
- Mishra & Puri, Indian Economy, Himalaya Publishing House
- Uma Kapila, Indian Economy
- Joydeb Sarkhel & Swapan Kr. Roy, Bharoter Arthaniti (Bengali)
- Banerjee & Majumdar, Business Economics and Business Environment, ABS
- Banerjee & Majumdar, Banijjik Arthaniti – o- Banijjik Paribesh (Bengali), ABS
- Ratan Khasnabish & Ranesh Roy, Banijjik Arthaniti – o- Bharoter Arthanitik Paribesh (Bengali)
- Prakash, B.A., Indian Economy, Pearson.

**SEMESTER V**

**COURSE CODE: UGBOM-Mi-T -6**

**COURSE TITLE: RURAL MARKETING**

**NATURE OF COURSE: MINOR**

**Credit of the Paper: 4**

**Full Marks – 50 (40+10)**

**COURSE OBJECTIVES:**

To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context. To familiarize with the special problems related to sales in rural markets, and to help understand the working of rural marketing institutions.

1. **Introduction:** Rural Economy: Concept and Nature, Rural Marketing- Concept, Nature, Scope, Significance of Rural Marketing, Importance of Rural Marketing, Components and Classification of Rural markets, Factors contributing growth of rural markets, Significance of Rural market.
2. **Rural Consumer Behaviour:** Characteristics of Rural consumer, Classification of rural consumer, challenges, attitudes of rural consumer, Buying decision process, factors affecting Consumer Behaviour.
3. **Rural Marketing Strategies:**

- a. **Product Strategy:** Concept and significance, Scope, Product Mix decision, Strategies of new product development process, developing marketing mix for rural markets.
- b. **Pricing Strategy:** Concept, Pricing policy, Pricing methods, factors affecting pricing decisions.
4. **Promotion, Distribution in Rural Markets & Agricultural Marketing:** Promotional Strategies, Distribution Channels in Rural Markets, Co-operative Marketing, Role of Government in Marketing, Agricultural products, Problems in Agricultural Marketing, E-rural Marketing.
5. **Rural Market Regulations & Rural Financing.**
  - a. **Rural Market Regulations:** Quality Control- Indian Standards & Grade Specification – Food Products Order (FPO) – 1955.
  - b. **Rural Finance:** Concept, Need and Sources, Problems of Institutional sources in Rural finance in India.

**Suggested Readings:**

- Rural Marketing in India, Habib U.R., Rahman K.S., HPH
- Rural Marketing – C G Krishnamacharyulu, Lalitha Ramakrishnan – Pearson Education
- Rural Marketing: Indian Perspective, Awadhesh Kumar Singh Satyaprakash Pandey, New age publishers
- Rural Marketing – U.C.Mathur, Excel Books,
- Indian Rural Marketing, Rajagopal Rawat Publishers
- The Rural Marketing Book (Paperback) 2005, Pradeep Kashyap and Siddhartha Raut, Biztantra, Mumbai.
- Rural Marketing: Concepts and Practices (Paperback) 2007, Dogra Balram and Karminder
- Ghuman, Tata McGraw-Hill Publishing Company Ltd. Rural Marketing (Old Edition), Pradeep Kashyap Paperback – 2011, 2nd Edition, Pearson.
- Rural Marketing Text and Cases, C.S.G. Krishnamacharyulu and Lalitha Ramakrishnan, 2<sup>nd</sup> Edition, (Paperback) – 2010, Pearson Education.
- Rural Marketing, Gopalaswamy, Vikas Publishing House, New Delhi.

SEMESTER VI  
**COURSE CODE - UG BCOM- M- T- 8**  
**COURSE TITLE - CORPORATE ACCOUNTING**  
**NATURE OF COURSE - MAJOR**  
**Credit of the Paper: 6**  
**Full Marks – 75 (60 + 15)**

**COURSE OBJECTIVE:**

The objective is to help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the corporate financial statements.

**UNIT -I:**

**Company – Introduction and Accounting for Shares & debentures**

Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return

- **Issue of Shares** – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.
- **Right and Bonus Share** – Rules & Accounting
- **Underwriting of shares and debentures:** Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting.
- **Employee Stock Option Plan** – meaning; rules; Vesting Period; Exercise Period.

**UNIT – II:**

**Buy back of Securities and Redemption of Preference Share & Debenture**

- Buy Back of Securities – meaning, rules and Accounting.
- Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)
- Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

**UNIT – III:**

**Company Final Accounts**

- Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend (out of current profit, out of past reserve).
- Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)

**UNIT -IV:**

**Valuation**

- **Goodwill** – valuation using different methods., Average Profit, Super Profit, Capitalisation and Annuity.
- **Shares** – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value.

**UNIT – V:**

**Accounting for Holding Company**

Preparation of Consolidated Balance Sheet as per Accounting Standard – 21/ Ind As 110 (excluding problems on chain and cross holding).

**Relevant Accounting Standards (ASs) issued by the Institute of Chartered Accountants of India are to be followed.**

**Suggested Reading:**

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

**SEMESTER VI**

**COURSE CODE - UG BCOM- M- T- 9**

**COURSE TITLE - ENTREPRENEURSHIP DEVELOPMENT**

**NATURE OF COURSE - MAJOR**

**Credit of the Paper: 6**

**Full Marks – 75 (60 + 15)**

**Unit-1:**

**Introduction:**

Entrepreneur: meaning, features, functions and different types (Innovative, imitating, fabian, drone, social, intrapreneur, technopreneur, ecopreneur); Entrepreneurship Meaning, elements, determinants and importance; Creativity – Role and need; Innovation in Entrepreneurship; Role of family business in India; The contemporary role models in Indian business [including Women Entrepreneur]: their values, business philosophy and behavioural orientations.

**Unit-2:**

**Stimulation & Methods of Financing in Entrepreneurship**

Stimulation – Concept, System of stimulation – Public & Private; Methods of Financing - access to finance, marketing assistance, technology, and industrial accommodation; The concept, role and functions of business incubators, angel investors, venture capital, crowd funding, seed fund and private equity fund. Role of self-help groups.

**Unit-3:**

**Entrepreneur and Law:**

Legal protection of innovations-Patents, Trademarks and Copyrights-Intellectual Property Right.

**Unit-4:**

**Entrepreneurship: Startup & Its Financing.**

Resources mobilisation for entrepreneurship, Need for finance in entrepreneurship; Micro, Small and Medium Scale Enterprises - meaning, advantages and disadvantages; Startup: resource mobilisation for startup - accommodation and utilities; Basic startup problems, methods to solve startup problems. Government Initiatives: SAMRIDH Scheme, MSME Market Development Assistance (MDA), NIDHI Scheme (National Initiative for Development and Harnessing Innovations), Credit Linked Subsidy Scheme (CLCSS), Digital



India GENESIS, Sustainable (ZED) Certification, The Multiplier Grants Scheme (MGS), Startup Leadership Program (SLP), ASPIRE (A Scheme for Promotion of Innovation, Rural Industries and Entrepreneurship).

**Unit-5:**

**Project Planning and Feasibility Studies:**

Sources of business ideas and tests of feasibility - Concept and Objective, Significance of writing the business plan/project proposal - Concept, importance and contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of feasibility study report and project report [Unit to be studied along-with Case Studies as far as practicable]

**Suggested Readings:**

Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

Sharma, S., Entrepreneurship Development, PHI

Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education

Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai,

Himalaya Publishing House.

Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.

Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.

Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.

SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.

K Ramachandran, Entrepreneurship Development, McGraw-Hill Education

Mukherjee & Roy, Entrepreneurship Development, Oxford

Chandra B & Biswas B, Entrepreneurship Development, Tee Dee Pub (P) Ltd (Bengali & English Version)

**SEMESTER VI**

**COURSE CODE - UG BCOM- M- T- 10**

**COURSE TITLE – INDIAN FINANCIAL SYSTEM**

**NATURE OF COURSE - MAJOR**

**Credit of the Paper: 6**

**Full Marks – 75 (60 + 15)**

**COURSE OBJECTIVE:**

The objective is to provide the students a basic knowledge of components and structure of Indian Financial System. It also provides the students a basic knowledge of Indian Financial Markets & Institutions and to familiarize them with major financial services in India.

**COURSE CONTENTS:**

**UNIT – I:**

**Introduction**

Financial System- Meaning, Significance, Components; Structure of Indian Financial System.

## **UNIT – II:**

### **Financial Institutions**

Reserve Bank of India: Functions, Credit Control and Monetary Policy; Development Banks: Concepts, Objectives & Functions of National & State Level Development Banks (IFCI, IDBI, ICICI, NABARD, SIDCs). Commercial Banking: Functions, credit creation and limitations, Non-Banking Financial Companies (NBFCs): Definition, Functions, RBI regulations on NBFCs; Insurance Sector (Life & General) Objectives and Functions; Public & Private players;

## **UNIT – III:**

### **Financial Markets**

- a. **Money Market-** Concept, Structure of Indian Money Market, Basic idea of its different components – Call Money Market, Commercial Paper (CP), Treasury Bill (T-Bill), Certificate of Deposit (CD); Mutual Fund: Concepts, Types of Mutual Funds, Role of Mutual Funds in Indian Capital Market. Recent trends in the Indian Money Market.
- b. **Capital Market-** Primary Market and Secondary Market- Concept & Interrelation, Function and role of Stock Exchange (Including the basic ideas of types of stock market, Operation and Trading Mechanism of Stock Market)

## **UNIT – IV:**

### **Financial Services**

Merchant Banks: Definition, Functions, Role; Credit Rating: Meaning, Importance, Significance, Rating symbols by different Rating Agencies. Depository Services – Role and Function of Depository Services, Advantages, NSDL and CDSL.

### **Suggested Readings:**

1. Indian Financial System and Financial Market operation: Sushil Mukherjee.
2. Indian Financial System: Theory and Practice: MY Khan.
3. Indian Financial System; 4th Edition: H R Machiraju.
4. Indian Financial System & Financial Market Operations: Anupam Karmakar.
5. Bhartiya Aarthik Byabasthyaebong Aarthik Bajarer Karjabali: Sushil Mukherjee.
6. Bhartiya Aarthik Byabasthyaebong Aarthik Bajarer Karjabali: Nayak, Sana.
7. Perspectives on Financial Services, Allied Publishers: Subhamoy Das.
8. Indian Financial Systems and Markets, McGraw Hill: Siddhartha Saha