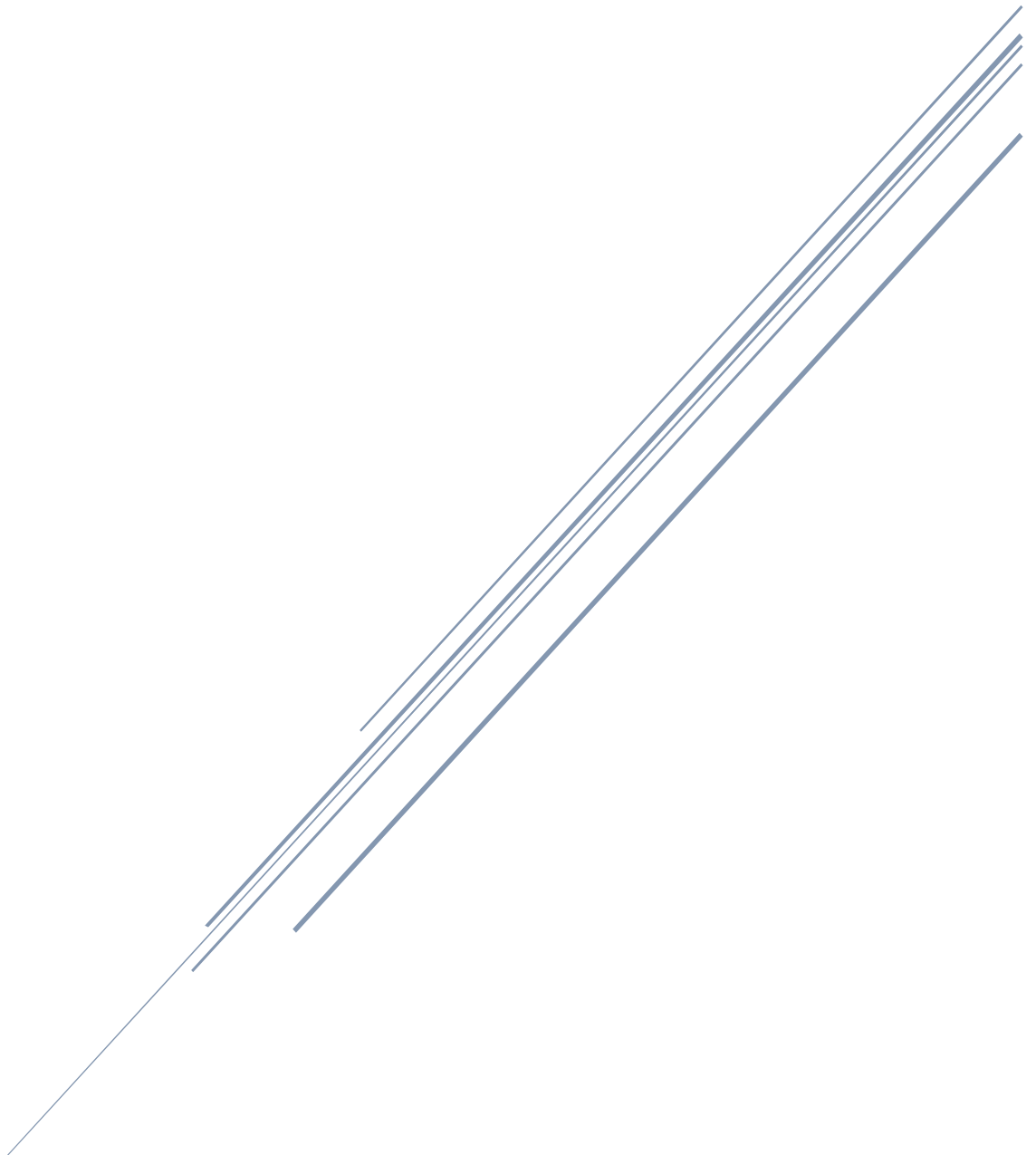


BACHELOR OF COMMERCE (HONS)
(ACCOUNTING & FINANCE)-ODL
PROGRAMME PROJECT REPORT (PPR)



School of Professional Studies

PPR of Bachelor of Commerce approved by 39th Academic Council (vide memo no.: Reg/0322 dated 14.03.2023) for delivery of programme through Open Distance Learning mode.

i. Programme's mission and objectives:

The main learning objectives of this programme are to help the learners to develop competency in the field of Commerce and business. The Programme consists of 14 Core Courses (CC), 2 Skill Enhancement Courses (SEC), 4 General Elective Courses (GEC), 4 Discipline Specific Elective Courses (DSEC) and 2 Ability Enhancement Compulsory Courses (AECC). Total Credit points are 140 credit and 1800 marks. All the papers have been distributed over six semesters. The Bachelor Degree in commerce is designed for the workforce of commerce and industry who wants to work in a business organization or to develop his/her own business. Considering the importance of self-employment, the programme aims to develop and inculcate entrepreneurial skills among the learners/students. The under-graduate degree in commerce is designed for the workforce who wish to work in commerce and industry. The fresh graduates and existing workforce can take the advantage of ODL system to increase their skills and competency in this particular field without disturbing their work schedule. The programme thus aims to provide students with the opportunity to develop and broaden their management and leadership with specialized skills. The curriculum seeks to develop managerial knowledge and strategic agility, providing students with a broader skill set and a fresh perspective and to encourage them to seek out bold, innovative solutions for today's business and societal challenges.

ii. Relevance of the program with HEI's Mission and Goals:

The mission of the university is to spread higher education in different parts of the state and to provide access to different skill enhancing educational programmes at affordable cost to the disadvantaged group of learners and to provide the facility for lifelong learning to the intending learners. This particular course / programme may give an opportunity to gain knowledge in the domain of commerce and management.

iii. Nature of prospective target group of learners:

Primarily, class XII pass outs predominantly from WBBHSE, and of late a certain section of students passing out of ISC and CBSE boards. There being no specific cut off marks in keeping with the philosophy of Open Learning, all students who have passed Higher Secondary level are allowed entry to the programme.

Besides, target group of learners are people from different age groups who wishes to pursue higher education and enhance their knowledge in the discipline to seek for a better career and lead a responsible life. The learners are from different socio-economic background and are located in different parts of the state of West Bengal and also from neighbouring other states. In compliance with the ultimate objective of distance education to reach the unreached, special care is taken to include learners from marginalised sections of the society, backward caste and tribes.

This makes for a very heterogeneous learner group.

iv. Appropriateness of programme to be conducted in Open and Distance Learning and/or Online mode to acquire specific skills and competence:

The under graduate degree in commerce is designed for the workforce of commerce and industry. The fresher and existing workforce can take the advantage of ODL system to increase their skills and competence in this particular field without disturbing their work schedule.

The course prepares learners of the University to step out in the competitive job market, at par with students who take the course from Conventional University departments. The students at this University are rather better trained to equip themselves with modes of ICT, through using online student support services, audio-visual lectures above the use of printed SLMs, and thus in every way ready to face the challenges of the twenty-first-century scenario.

v. Instructional Design:

Introduction: The University makes use of several methods to provide maximum possible exposure of the learners to the course-contents and to each instructional programme. To start with, printed SLMs (Self Learning Materials) packages and contact programmes involving face-to-face interaction with academic counsellors are available. Moreover, Audio-visual presentations, Teleconferences and occasional discussion sessions through Web TV and Web Radio channels have been introduced.

The Department of Commerce and Management in implementing its regular courses at undergraduate and post graduate programme gives serious effort in upgrading the syllabus and designed its curriculum in accordance with the regulations as laid down by UGC time and again. In its venture to impart learner based education in an open mode education system, the department provides Self Learning Materials (SLM) which are formulated and revised under the guidance of a team of experts who are not only reputed but are also distinguished in their own arena of specialization. Their proficiency and competent guidance are treasured by the department since it inspires and benefits the department to devise and implement its future plans and programmes.

With the physical infrastructure, administrative policy and code of behaviour provided by the mother institution, Department of Commerce and Management is actively engaged in its academic development which reflects a sustained dedication to critical, interdisciplinary approaches to the study of social relations, political structures, socio-political identities and political phenomena. The Department takes every care to prepare the Learning Materials in printed form popularly known as the Self-Learning Materials (SLM) with the approach of self-explanatory, self-contained, self-motivating and self-evacuating following the guidelines offered by the University Grants Commission through its notifications. The details of the Programme at Under graduate given below:

a. Course Structure: (Please see the detailed table below):

SEM	CODE	Course Name	Credit	Study Hours	TE Full Marks	Assig. Full Marks	Total Marks	
1 st Year	I	CC-CO-01	Financial Accounting-I	6	180	50	20	70
		CC-CO-02	Business Regulatory Framework	6	180	50	20	70
		AE-BG-11	* Bengali	2	60	50	20	70
		AE-EG-12	* English					
	GE-01: # Refer Table below			6	180	50	20	70
	II	CC-CO-03	Cost Accounting	6	180	50	20	70
		CC-CO-04	Management	6	180	50	20	70
		AE-ES-21	Environmental Studies	2	60	50	20	70
		GE-02: # Refer Table below			6	180	50	20
	2 nd Year	III	CC-CO-05	Financial Accounting - II	6	180	50	20
CC-CO-06			Corporate and Labour Laws	6	180	50	20	70
CC-CO-07			Business Communication	6	180	50	20	70
SE-CO-11			Computer Application in Business	2	60	50	10	60
GE-03: # Refer Table below			6	180	50	20	70	
IV		CC-CO-08	Direct Taxation	6	180	50	20	70
		CC-CO-09	Indian Financial System	6	180	50	20	70
		CC-CO-10	Entrepreneurship Development	6	180	50	20	70
		SE-CO-21	E-Business	2	60	50	10	60
		GE-04: # Refer Table below			6	180	50	20
3 rd Year	V	CC-CO-11	Management Accounting	6	180	50	20	70
		CC-CO-12	Auditing	6	180	50	20	70
		DS-CO-11	₹ Corporate Accounting	6	180	50	20	70
		DS-CO-12	₹ Tourism Management					
		DS-CO-21	₹ Tax Practice and Procedure					
	DS-CO-22	₹ Retail Management						
	VI	CC-CO-13	Business Ethics	6	180	50	20	70
		CC-CO-14	Indirect Taxation	6	180	50	20	70
		DS-CO-31	₹ Corporate Financial Reporting and Financial Statement Analysis	6	180	50	20	70
		DS-CO-32	₹ Logistics Management					
DS-CO-41		₹ Financial Management						

		DS-CO-42	¥ Non-Profit Organization Management					
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GE combination list:

Subject	SEM-I: GE-01	SEM-II: GE-02	SEM-III: GE-03	SEM-IV: GE-04
Economics	GE-EC-11: Business Economics	GE-EC-21: Business Mathematics	GE-EC-31: Statistics for Business Decisions	GE-EC-41: Indian Economy
Sociology	GE-SO-11: Indian Society	GE-SO-21: Population and Society	GE-SO-31: Gender and Violence	GE-SO-41: Sociology of Social Movements
Geography	GE-GR-11: Rural Development	GE-GR-21: Geography of Tourism	GE-GR-31: Climate Change: Vulnerability and Adaptations	GE-GR-41: Disaster Management

*Learners have to choose any one from AE-BG-11: Bengali or AE-EG-12: English as Ability Enhancement Compulsory Course 1.

Learners have to choose any one subject from GE combination list, accordingly group courses of GE-1, 2, 3 & 4 will be fixed for Semester-I, II, III & IV respectively. If there is 2 option available for GE course 4 in Semester IV, candidate have to choose any one option.

Course Legend: CC – Core Courses, AECC – Ability Enhancement Compulsory Courses, GEC – Generic Elective Courses, SEC – Skill Enhancement Courses, DSEC – Discipline Specific Elective Courses

b. Detailed Syllabus: (Learners are advised to check the relevant Self Learning Materials (SLM's) for actual distribution of Modules and Units. All courses have been designed in keeping with UGC (Open and Distance Learning and Online Programmes) Regulations, 2020 regarding the minimum number of Units)

CC-CO-01: Financial Accounting-I

Module 1:

Course Objectives and Outcomes: The main objective of financial accounting is to accurately prepare an organization's financial accounts for a specific period, otherwise known as financial statements. After going through this course, the learners will mainly be acquainted with the theoretical framework, Accounting Process, Business Income, Bill of Exchange, Accounting for Consignment and Joint Ventures, Self-Balancing Ledger, Accounting for Not-for-Profit Organizations and Final Accounts.

Unit-1: Theoretical Framework: Accounting as information system, users of accounting information system, qualitative characteristics of accounting information, branches of accounting, Bases of accounting-cash and accrual; basic concepts and conventions-entity, money measurement going concern, cost, realization, accrual, periodicity, matching, consistency, prudence (conservatism), materiality, full disclosure.

Unit-2: Accounting Process: Accounting cycle, recording of transactions/events to preparation of Trial Balance under Double Entry system including Cash Book and Bank Reconciliation Statement.

Unit 3: Business Income: Capital and revenue expenditure, Depreciation- Accounting concept, factors in measurement, methods (straight line method and diminishing balance method), disposal of assets; Inventories- meaning, significance of inventory valuation (As per AS 2), Reserve & Provision- meaning and accounting; Rectification of errors.

Module 2:

Unit 4: Bill of Exchange: Basic concepts, types of bills, accounting for bill of exchange including accommodation of bill.

Unit 5: Accounting for Consignment and Joint Ventures: Consignment- features, accounting treatment in the book of consignor and consignee. Joint ventures-accounting

procedure: joint bank account, records maintained by co-ventures –(i) all transactions, (ii) only his /her transactions (Memorandum joint venture).

Unit 6: Self Balancing Ledger: Concepts, preparation of adjustment accounts.

Unit 7: Accounting for Not-for-Profit Organizations: Preparation of financial statement of Not-for-profit organizations

Unit 8: Final Accounts: Preparation of financial statement of non-corporate business entities (Manufacturer/Trader-Sole Proprietorship & Partnership business).

Suggested Readings:

- Basu A, Financial Accounting-I, Tee Dee Publications
- Basu and Das, Financial Accounting, (Vol-I), Rabindra Library
- Hanif & Mukherjee, Financial Accounting (Vol-I, Tata McGraw-Hill
- Maheswari, S.N. *Financial Accounting* (Vol. I & II), Sultan Chand & Sons
- Mukherjee and Mukherjee, Financial Accounting, Oxford University Press
- Nayak O Manna, Arthik Hisabnikashkarener Ruparekha, Parul Library
- Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, S Chand Publication

CC-CO-02: Business Regulatory Framework

Course Objectives and Outcomes: The basic objectives are- i) To provide exposure to Commerce students about the Business Regulatory frame work of India. ii)To create awareness about select laws concerning business activities. iii) To provide basic legal knowledge to commerce students. After going through this course, the learners will be able to know the concept of Indian Contract Act, 1872, Sale of Goods Act, 1930, Indian Partnership Act, 1932, The Limited Liability Partnership Act, 2008, Negotiable Instruments Act, 1881, Consumer Protection Act, 1986, Information Technology Act, 2000, etc.

Module 1:

Unit 1: Indian Contract Act, 1872-I: Essentials of valid contract, Classification of contract; Offer and acceptance, Consideration; Capacity of the parties to contract; Free consent, Coercion, Undue influence, Mistake, Misrepresentation and fraud; Legality of object and consideration, Void, Voidable, Un-enforceable and illegal agreements; Contingent and Quasi-contract.

Unit 2: Indian Contract Act, 1872-II: Performance of Contract: Breach of Contract-remedies and damages, Termination of Contract. Indemnity and Guarantee: Bailment and Pledge, Agency-nature, kind, relation between principal, agent and third parties, Termination of agency.

Unit 3: Sale of Goods Act, 1930: Nature of contract of sale; Classification of goods; Condition and warranties; Passing of property; Rights of Unpaid Seller; Remedies for Breach of Contract of Sale of Goods; Sale by auction.

Unit 4: Indian Partnership Act, 1932: Meaning and kinds of partnership; Formalities for Registration; Rights and Duties of partners; Relation of partners with one another and with third parties; Dissolution of partnership (only causes and effects).

Module 2:

Unit 5: The Limited Liability Partnership Act, 2008

Definition, Salient Features of LLP, Advantages and disadvantages of LLP, Differences between: LLP and Partnership, LLP and Company, Incorporation of LLP.

Unit 6: Negotiable Instruments Act, 1881: Definition and features of different types of negotiable instruments; Parties and their capacities with respect to cheque, alteration; effect; dishonour of negotiable instruments.

Unit 7: Consumer Protection Act, 1986: Definition, Objectives, *Consumer Dispute Redressal Agencies*: Composition and jurisdiction of District Forum, State Commission and National Commission, Mode of complaints; Procedures for complaints.

Unit 8: Information Technology Act, 2000: Scope, Digital Signature and Electronic Governance and **Right to Information Act, 2005:** Basic concepts and important provisions.

Suggested Readings

- Bhadra, Satpati & Mitra, Karbari Ainer Ruprekha (Bengali Version), Dishari
- Chandra P.R., Business Law, Galgotia
- Companies Act, 2013, Taxmann
- Information Technology Act, 2000
- Kapoor, N.D., Business Law, Sultan Chand
- Mathur, Satish B., Business Law, Tata McGraw-Hill
- Ramaiya, A., Guide to the Companies Act, Wadhwa & Co.
- Right to Information Act, 2005
- Sen & Mitra, Commercial Law including Company Law, World Press
- Tulsian, P.C., Business Law, Tata McGraw-Hill
- Udayan Roychoudhury, S. Bhattacharya & S.P. Dutta, Business Regulatory Framework, Elegant Publication

GE-EC-01: Business Economics

Course Objectives and Outcomes: Business Economic is to deal with economic objectives relate to earning a satisfactory profit, creating customers and making innovation. Its social objectives comprise supply of quality goods in sufficient quantity at reasonable prices, fair deal to workers, fair returns to investors, and fair dealings with suppliers of materials. After going through this course, the learners will be able to know the concept of Theory of Consumer Behaviour, Law of Demand, Theory of Production, Theory of Cost, Market, Theory of Distribution, etc.

Module 1:

Unit 1: Introduction: Meaning, nature and scope of Business Economics; Micro Economics and Macro Economics, Basic economic problems.

Unit 2: Theory of Consumer Behaviour: Concept of utility- total utility and marginal utility –Marshall's Law of diminishing marginal utility-limitations of it, Consumers' surplus. Hicks' theory of consumer behaviour, concept of indifference curves- properties with proofs, Budget line and its properties, Equilibrium of the consumer- price consumption curve and income consumption curve, Price effect is the sum of income effect and substitution effect.

Unit 3: Law of Demand: Linear and non-linear demand curve, demand function. Concept of elasticity; price elasticity, income elasticity and cross price elasticity- applications and uses, Elasticity on the linear demand curve, Marshallian measure, factors affecting price elasticity.

Unit 4: Theory of Production: Production function- total product curve, one variable input, law of variable proportion-three stages of production, Two variable input- Isoquant- different types and properties, Isocost curve – equilibrium of a producer with the help of an Isoquant and an Isocost curve.

Module 2:

Unit 5: Theory of Cost: Different concepts- Short run cost, long run cost, nature of short run and long run average cost curves.

Unit 6: Market: Definition, features, classification. Equilibrium conditions for a profit maximizing firm. Perfect competition- short run and long run equilibrium- break-even point and shut down point- short run supply curve, Monopoly including discriminatory monopoly, monopolistic competition, Oligopoly-Concepts and features.

Unit 7: Theory of Distribution: Wage determination, labour supply curve, labour exploitation, trade union, Theory of interest, loanable funds and liquidity preference, liquidity trap, Theory of Profit.

Unit 8: Elements of Macro Economics: Concepts and measurement of National Income, problems of measurement of National Income, various concepts of national income. Keynesian Consumption function, various concepts, factors affecting consumption function, investment multiplier – relation between multiplier and the MPC, Quantity theory of money, inflation-causes, effects, demand pull and cost push, control of inflation, Acceleration theory, trade cycle, phases of it, graphical presentation.

Suggested Readings:

- Ackley G, Macroeconomic Theory
- Gupta S.B.: Monetary Economics, Institutions, Theory & Practice
- Samuelson P.A, Economics
- Sarkhel Jaydeb, Business Economics (English and Bengali), Book Syndicate Private Limited

CC-CO-03: Cost Accounting

Course Objectives and Outcomes: The objective of the cost accounting is to determine the methods by which expenditure on materials, wages and overhead are recorded, classified and allocated. This is necessary so that the cost of products and services may be accurately ascertained. After going through this course, the learners will be able to know the concept of Costs, Elements of Costs, Material Cost, Labour Cost, Overhead Cost, etc.

Module 1:

Unit 1: Introduction: Cost concepts, Objectives of cost accounting, Relationship with financial accounting and management accounting.

Unit 2: Concepts and Classification of Costs: Concepts, Costs and Expense, Direct Costs, Indirect Costs, Cost Centre, Cost Unit, Classification of Costs etc.

Unit 3: Elements of Costs: Direct materials, Direct labour, Direct expenses or chargeable expenses, Overhead expenses, Preparation of cost sheet.

Unit 4: Material Cost: Purchase procedure, receiving and inspection of materials, ascertainment of material cost, stores routine, stores records, receipts and issues of materials, methods of pricing of issues, Levels of stock and economic order quantity (EOQ).

Module 2:

Unit-5: Labour Cost: Time keeping, Time booking, Methods of remuneration, Incentive schemes, Labour costs, Labour turnover, Treatment of idle time and over time.

Unit 6: Overhead Cost: Meaning and classification, Primary and Secondary distribution, Recovery of overhead and treatment of over and under recovery of overhead.

Unit 7: Methods of Costing-I: (a) Job costing, (b) Contract costing.

Unit 8: Methods of Costing-II: (a) Process costing (excluding inter-process profit and equivalent production), (b) Operating costing (only in case of transport undertakings).

Suggested Readings

- Banerjee B, Cost Accounting, PHI
- Basu and Das, Cost Accounting, Rabindra Library
- Datta Uttam Kumar and Sur Debasis, Paribay Hisab Rakshan (Bengali), Publication Division of the Burdwan University
- Ghosh Anirban, Cost Accounting, Theory and Practice, Deep Prakashan
- Jawahar Lal & Seema Srivastava, Cost Accounting, Tata McGraw Hill

CC-CO-04: Management

Course Objectives and Outcomes: Getting Maximum Results with Minimum Efforts - The main objective of management is to secure maximum outputs with minimum efforts & resources. Management is basically concerned with thinking & utilizing human, material & financial resources in such a manner that would result in best combination. After going through this course, the learners will be able to know the concept of Management Theories & Principles, Planning and Decision Making, Organising, Motivation, Leadership, Coordination, Control, etc.

Module 1:

Unit 1: Introduction: Basic concepts, Significance of management, Management as profession, Universality of management.

Unit 2: Management Theories & Principles: Evolution of management thought, School of management thought, Classical school (Scientific and Administrative Management School- Taylor and Fayol), Human Behavioural School, Modern School.

Unit 3: Planning and Decision Making: Concepts, types, steps in planning, decision making- concepts, process, SWOT Analysis, Strategic Planning.

Unit 4: Organising: Concepts, types, Functions of different levels of Management, Span of Management, Delegation, Centralization and Decentralization.

Module 2:

Unit 5: Motivation: Concepts, importance, theories- McGregor, Maslow, Herzberg.

Unit 6: Leadership: Concepts, styles, theories- trait and situational.

Unit 7: Coordination and Control: Meaning and techniques of coordination; Control-meaning, steps and types

Unit 8: Communication: Meaning and role, process, barriers to communication.

Suggested Readings

- Bhadra & Satpati, Management (Bengali), Dishari
- Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford
- Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi
- Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi

GE-EC-02: Business Mathematics

Course Objectives and Outcomes: It examines aspects of business and marketing with regards to basic statistical analysis. Students will be provided with the theoretical concepts, tools and methods of mathematics as well as the opportunity to work through example problems. After going through this course, the learners will be able to know the concept of Ratios, Proportions, Variation, Laws of Indices, Surds, Compound Interest, Annuities, Equations, Permutations, Combinations, Binomial Theorem, Logarithms, Real Number System, Maxima & Minima values, Differentiation, etc.

Module 1:

Unit 1: Ratios, Proportions, Variation, Laws of Indices, Surds (Basic Ideas).

Unit 2: Compound Interest and Annuities: Simple AP and GP Series, Different types of interest rates, Types of annuities, Continuous compounding.

Unit 3: Equations: Simple statement of equations of different degrees, solution of simple simultaneous equations involving two and three unknowns, Solutions of quadratic equation, Theory of quadratic equation (proof not needed).

Unit 4: Permutations and Combinations, Binomial Theorem, Logarithms (Basic Ideas).

Module 2:

Unit 5: Real Number System: Constants, Variables and Functions, Elementary ideas of limit and continuity through the use of simple algebraic Functions.

Unit 6: Maxima and Minima values: Points of inflexion.

Unit 7: Differentiation: Rules for differentiation of algebraic functions, implicit functions, Derivative by using logarithm of a function, Second order differentiation.

Unit 8: Integration: Standard integrals-elementary methods, Integration of Algebraic functions.

Suggested Readings

- Arup Ratan Kundu, Mathematics for Management - An Introduction, TMH
- Das N. G. & Das J. K., Business Mathematics and Statistics, Tata McGraw Hill
- Dey S.N. Baybsaik Ganit O Prisan Khan, Chhaya Prakashani
- F. S. Budnick, Mathematics for Business, Economics and Social Science, TMH
- M. Raghavachari, Mathematics for Management, TMH
- Maiti A.K. & Pal Tapas Kr., Banijjik Ganit –o- Parisankhan (Bengali & English)
- P. K. Giri and J. Bannerjee, Introduction to Business Mathematics, Academic Publishers
- S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
- Sancheti and Kapoor, Business Mathematics, Sultan Chand

CC-CO-05: Financial Accounting-II

Course Objectives and Outcomes: The main objectives of accounting are maintaining a complete and systematic record of all transactions and analyzing the financial position of a business. Every individual or a business concern is interested to know the results of financial transactions and their results are ascertained through the accounting process. After going through this course, the learners will be able to know the concept of Accounting for Incomplete Records, Insurance Claim for Loss of Stock, Partnership Accounts, Accounting for Inland Branch, Departmental Accounts, Hire Purchase, Instalment Payment System, etc.

Module 1:

Unit 1: Accounting for Incomplete Records: Preparation of financial statement from incomplete records.

Unit 2: Insurance Claim for Loss of Stock: Concept of underinsurance and average clause, Computation of claims with price fluctuation and abnormal items.

Unit 3: Partnership Accounts-I: Profit and loss appropriation accounts; capital and current account, Change in profit sharing ratio, Admission, Retirement, retirement-cum-admission, death.

Unit - 4: Partnership Accounts – II: dissolution and piecemeal distribution Amalgamation of firms, Conversion into limited company.

Module 2:

Unit -5: Accounting for Inland Branch: Concept of dependent branch, Accounting- Synthetic Method, Cash and Debtors method, Analytical method/Stock & Debtors method at cost and at invoice price.

Unit 6: Departmental Accounts: Concept, preparation of Departmental and consolidated Trading & Profit and Loss Account excluding interdepartmental transfer.

Unit 7: Hire Purchase and Instalment Payment System: Meaning & differences, recording in the books of hire vendor and hire purchaser, Default and repossession.

Unit -8: Investment Accounts: Preparation of investment accounts for fixed interest-bearing securities, Valuation of investment Under FIFO and Average method.

Suggested Readings

- Basu and Das, Financial Accounting II & III, Rabindra Library
- Hanif and Mukherjee, Financial Accounting (Vol II & III), McGraw-Hill
- Maheswari and Mashewari, Advanced Accounting (Vol. I & II), Vikash Publishing
- R.L. Gupta & Radhaswamy, Advanced Accountancy (Vol. I & II), S. Chand
- Sehgal and Sehgal, Advanced Accounting (Vol I & II), Taxmann
- Students' Guide to Accounting Standard, Rawat, Taxmann

CC-CO-06: Corporate and Labour Laws

Course Objectives and Outcomes: The objective of corporate law generally involves overseeing all legal and external affairs matters including litigation, investigations, compliance, mergers and acquisitions, contract matters and international trade issues. Labour law aims to correct the imbalance of power between the worker and the employer; to prevent the employer from dismissing the worker without good cause; to set up and preserve the processes by which workers are recognized as 'equal' partners in negotiations about their working conditions etc. After going through this course, the learners will be able to know the concept of Companies Act, 2013, Factories Act, 1948, Industrial Disputes Act, 1947, Trade Union Act, 1926, Payment of Wages Act, 1936, etc.

Module 1:

Unit 1: Companies Act, 2013-I: Types of Companies; Important documents – Memorandum of Association, Articles of Association, and Prospectus.

Unit 2: Companies Act, 2013-II: Formation of company-procedure for registration and incorporation, share capital- equity, preference, right, bonus, transfer of shares (basic concepts), debentures.

Unit 3: Companies Act, 2013-III: Directors- appointment, types and qualifications, Company meetings-notice, quorum and resolutions; mandatory committees, Corporate Social Responsibility (CSR).

Unit 4: Factories Act, 1948: Definitions, Provisions regarding health, safety and welfare for employees; Women and Minors.

Module 2:

Unit 5: Industrial Disputes Act, 1947: Definitions, Different Authorities–Powers & Duties; Retrenchment provisions and penalties.

Unit 6: Trade Union Act, 1926: Meaning and Registration of Trade Union; Privileges of registered Trade union.

Unit 7: Payment of Wages Act, 1936: Scope, Definitions, Provisions regarding wage payment; Deduction from wages.

Unit 8: Payment of Minimum Wages Act, 1948: Scope; Definitions, Fixation and revision of minimum wages.

Suggested Readings

- Bhadra, Satpati & Mitra, Karbari Ainer Ruprekha (Bengali Version), Dishari
- Chandra P.R., Business Law, Galgotia
- Companies Act, 2013, Taxmann
- Information Technology Act, 2000
- Kapoor, N.D., Business Law, Sultan Chand
- Mathur, Satish B., Business Law, Tata McGraw-Hill
- Ramaiya, A., Guide to the Companies Act, Wadhwa & Co.
- Right to Information Act, 2005
- Sen & Mitra, Commercial Law including Company Law, World Press
- Tulsian, P.C., Business Law, Tata McGraw-Hill
- Udayan Roychoudhury, S. Bhattacharya & S.P. Dutta, Business Regulatory Framework, Elegant Publication

CC-CO-07: Business Communication

Course Objectives and Outcomes: The main objective of business communication is to exchange information with internal and external parties. Internal communication occurs within the organization through orders, instructions, suggestions, opinions etc. To develop plans: Plan is the blueprint of future courses of actions. After going through this course, the learners will be able to know the concept of Business Communication, Modern form of Communication, Practice in Effective Communication, Drafting, Writing Skills, etc.

Module 1:

Unit 1: Introduction: Meaning, Objectives, Elements and Characteristics of Communication; Communication Models; Effective Communication.

Unit 2: Business Communication I: Meaning, Features, Advantages and disadvantages of Formal Communication; Meaning, Features, Advantages and disadvantages of Informal Communication; Importance of Business Communication.

Unit 3: Business Communication II: Barriers of Business Communication- Meaning and Types; Group Discussion, Mock Interview; Seminars.

Unit 4: Modern form of Communication: Meaning, Advantages and Disadvantages of E-mail; Meaning and Advantages of Video-conferencing and Conference calling; Advantages of Video-conferencing, social media as a form of Communication- Facebook, WhatsApp, Twitter, Instagram etc.

Module 2:

Unit 5: Practice in Effective Communication: Meaning of Notice, Circular, Resolution, Minutes; Distinction between Notice and Circular; Meaning, Features, Types and Styles of Report.

Unit 6: Drafting: Rules for drafting a Report; Drafting of Notice, Resolutions, Minutes, Reports and Circulars.

Unit 7: Writing Skills: Meaning of Business Letter; Importance of Business Letter; Style of Business Letter; Essentials of Business Letter; Form and Arrangements of Business Letter; Drafting and Different Types of Business Letter.

Unit 8: Interviewing Skills: Introduction; Definition of Interview; Types of Interview; Guidelines for Preparation of Successful Interview; Writing of application letter; Definition of Curriculum Vitae and Resume.

Suggested Readings

- Anjane, S. & Bhavana Adhikari, Business Communication, TMH
- Chaturvedi & Chaturvedi, Business Communication: Concepts, Cases and Applications, Pearson
- M.K. Shegal & Vandana Khetarpal, Business Communication, Excel Books
- R.K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Rao, Kumar & Bindu, Business Communication, Cengage
- Khanna, Puja., Business Communication, Vikash
- Raman & Sharma, Technical Communication, Oxford
- Lesikar, Flatley et al, Business Communication, McGraw Hill

SE-CO-01: Computer Applications in Business

Course Objectives and Outcomes: Business Computer Applications focuses on integrating computer technology with decision-making and problem-solving skills. Areas of instruction include advanced applications in word processing, spreadsheets, presentation and database software that prepare students for industry standard certifications. After going through this course, the learners will be able to know the concept of Data Communication, Computer Networks, Word Processing, Spreadsheet and its Business Applications, Presentation Software, Various Modern Accounting Software, etc.

Module 1:

Unit 1: Basic Concepts: Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Live ware; Software; Input-output devices etc.

Unit 2: Data communication and Computer networks: Transmission Modes - Simplex, Half-Duplex, Full Duplex. Analog and digital transmission. Synchronous and Asynchronous transmission. Multiplexing. Network Concept, Types - LAN, WAN, MAN, VAN, SAN. Various Topologies - Bus, Star, Ring, Mesh, Tree. Protocol Models - OSI, TCP/IP.

Unit 3: Word Processing: Introduction to word Processing; Word processing concepts, working with word document, opening an existing document/creating a new document; Saving, selecting text, editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup.

Unit 4: Spreadsheet and its Business Applications: Spreadsheet concepts; Creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, Moving data from selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Mathematical ROUND ALL, SUM, SUMIF, COUNT,

COUNTIF; Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.; Financial - PMT, PPMT, IPMT; Logical - IF, AND, OR.

Module 2:

Unit 5: Presentation Software: Microsoft Power Point, Open Office.org Impress, Apple's Keynote etc. Creating a presentation; Editing, Sorting, Layout, Set-up row, Rehears timing.

Unit 6: Various Modern Accounting Software: Features, advantages and disadvantages of some modern accounting software: Tally.ERP 9, Zoho Books, MARG ERP 9+Vyapar-Accounting & Invoicing, Book Keeper – Accounting & Invoicing etc.

Unit 7: Practical applications: Loan & Lease statement; Ratio Analysis, Graphical representation of data Payroll statements: Frequency distribution. Cumulative and calculation of Means, Mode and Median; Regression.

Unit 8: Multimedia essentials: Definition, building blocks of multimedia, multimedia system, multimedia application.

Suggested Readings:

- Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi
- ITLESL, Introduction to Computer Science, Pearson Education
- ITLESL, Introduction to Information Technology, Pearson Education
- Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals
- Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication
- R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi
- Rajaraman, Fundamentals of Computers, PHI
- Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi
- Sinha & Sinha, Fundamentals of Computers, BPB Publication
- V. Rajaraman, Introduction to Information Technology, PHI. New Delhi

GE-EC-03: Statistics for Business Decision

Course Objectives: It involves collecting, classifying, summarizing, organizing, analysing, and interpreting data. The main objective of Business Statistics is to make inferences about certain characteristics of a population in the business domain whether the population is people, objects, or collections of information. After going through this course, the learners will be able to know the concept of Collection & Presentation of Statistical Data, Central Tendency, Dispersion, Correlation, Regression, Interpolation, Index Numbers, etc.

Module 1:

Unit 1: Introduction: - Definition of Statistics; Primary and Secondary data; Classification of data; Importance and scope of Statistics in business decisions; Limitations.

Unit 2: Collection and Presentation of Statistical Data: - Methods of data collection; Tabulation of data; Graphs and charts; Frequency distributions; Diagrammatic presentation of frequency distribution.

Unit 3: Measures of Central Tendency: - Common measures of central tendency - mean, median and mode; Partition values - quartiles, deciles, percentiles.

Unit 4: Measures of Dispersion: - Common measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersion.

Module 2:

Unit 5: Correlation and Regression: - Scatter diagram; Simple correlation coefficient; Simple regression lines; Spearman's rank correlation; Measures of association of attributes.

Unit 6: Interpolation: Finite differences; Newton's forward and backward interpolation formulae; Lagrange's interpolation formula.

Unit 7: Index Numbers: Meaning and types of index numbers; Problems in the construction of index numbers; Methods of construction of price and quantity indices.

Unit 8: Time Series Analysis: Causes of variation in time series data; Components of time series; Additive and multiplicative models; Trend determination methods; Computation of seasonal indices; Simple forecasting through time series data.

Suggested Readings

- Das J. K., Statistics for Business Decisions, Academic Publishers
- Das N. G. & Das J. K., Business Mathematics and Statistics, Tata McGraw Hill
- Fundamentals of Statistics, S. C. Gupta, Himalaya Publishing House
- Goon, Gupta and Dasgupta, Fundamentals of Statistics, The World Press
- Sharma J K, Business Statistics, Pearson Education

CC-CO-08: Direct Taxation

Course Objectives and Outcomes: The primary purpose of taxation is to raise revenue to meet huge public expenditure. Most governmental activities must be financed by taxation. But it is not the only goal. In other words, taxation policy has some non-revenue objectives. A direct tax is a tax that a person or organization pays directly to the entity that imposed it. An individual taxpayer, for example, pays direct taxes to the government for various purposes, including income tax, real property tax, personal property tax, or taxes on assets. After going through this course, the learners will be able to know the concept of Residential Status and Incidence of Tax, Incomes which do not form part of total income-except Section 10AA, Computation of Income under Different Heads, Clubbing of Income, Set off & Carry Forward of Losses, etc.

Module 1:

Unit 1: Basic Concepts and Definitions: Assessee, Person, Previous Year, Assessment Year, Sources of income, Heads of income, Gross total income, Agricultural income,

Unit 2: Residential Status and Incidence of Tax: Status of different persons except company.

Unit 3: Incomes which do not form part of total income-except Section 10AA.

Unit 4: Computation of Income under Different Heads-I: Salaries; Income from house property.

Module 2:

Unit 5: Computation of Income under Different Heads-II: Profits & gains of business or profession-basic concepts and simple problems, Capital gains-basic concepts except exemptions; Income from other sources-basic concepts except deemed dividend.

Unit 6: Clubbing of Income, and Set off & Carry Forward of Losses.

Unit 7: Deductions from Gross Total Income and Rebate: Under Section 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80TTB, 80U, Rebate U/S 87A.

Unit 8: Computation of Total Income and Tax Liabilities of an Individual (excluding Alternate Minimum Tax).

Suggested Readings:

- Ahuja & Gupta, Systematic Approach to Income Tax, Bharat
- Bhadra & Satpati, Direct & Indirect Tax (Bengali), Dishari
- Singhania & Singhania, Student Guide to Income Tax, Taxmann
- Swatantara Sethi, Self-Preparation and Filing of Income Tax Returns by Individuals
- Taxmann's Income Tax Act as amended by Finance Act, Taxmann

CC-CO-09: Indian Financial System

Course Objectives and Outcomes: Indian Financial System is to enable the government to borrow funds at a lower rate of interest; to ensure stability by striking a balance between the economic growth and inflation; to mobilize savings in the economy and to support specific sector through concessional lending rates. After going through this course, the learners will be able to know the concept of Money & Indian Banking System, Reserve Bank of India, Money Market, Capital Market, etc.

Module 1:

Unit – 1: Introduction: Financial System - Meaning and significance; Role of finance in an economy, Components (instruments, markets, services, regulators); Role of financial intermediaries, Structure of Indian Financial System.

Unit 2: Money and Indian Banking System I: Functions of Money; Alternative measures to money supply in India –components of money, High powered money – meaning and uses – Concept of Money Multiplier.

Unit 3: Money and Indian Banking System II: Commercial Banks – Importance and functions; Structure of Commercial Banking system in India; Credit Creation Process of Commercial Banks.

Unit 4: Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.

Unit 5: Money Market: Concept, Types of Indian Money Market- Call Money Market, Treasury Bills Market, Certificate of Deposit, Commercial Papers, Recent trends of Indian money markets.

Unit 6: Capital Market I: Meaning, Types, Functions; Primary & Secondary markets-Meaning, Functions & Role, Differences between Primary & Secondary markets, Intermediaries of Primary Markets.

Unit 7: Capital Market II: Functionaries of stock Exchanges-Brokers, Sub- Brokers, Institutional Investors & NRIs, Role and Functions of SEBI

Unit-8: Financial Services: Merchant Banking-Functions & Roles, SEBI guidelines, Credit rating-concept & types, Functions & limitations, Profile of Indian Rating Agencies.

Suggested Readings:

- Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi
- Gurusamy S., Financial Services, TMH
- Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi
- Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi
- Nayak and Sana, Indian Financial System (English and Bengali), Rabindra Library
- Pathak, B., Indian Financial System-Pearson, New Delhi

CC-CO-10: Entrepreneurship Development

Course Objectives and Outcomes: The objective of entrepreneurial development is to motivate a person for entrepreneurial career and to make him capable of perceiving and exploiting successfully opportunities for enterprises. After going through this course, the learners will be able to know the concept of Traits of Entrepreneur, Planning for Entrepreneurship, Sources of business ideas & tests of feasibility, Resource Mobilization, etc.

Module 1:

Unit-1: Introduction: Definition of Entrepreneurship, types of entrepreneurships; elements, determinants and importance of entrepreneurship, Concept of startup, Entrepreneurship Development; Entrepreneurship as career.

Unit-2: Traits of Entrepreneur: Entrepreneurial personality, knowledge and skill of entrepreneur, entrepreneurship development training.

Unit -3: Planning for Entrepreneurship: Basic concept, operational planning, planning for human resources and marketing planning.

Unit-4: Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report.

Module 2:

Unit-5: Resource Mobilization: Resource Mobilization for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers.

Unit-6: Family business in India: Role of family business, Contemporary role models in Indian business, their values, business philosophy and behavioral orientations; Conflict in family business and its resolution.

Unit -7: Micro, Small and Medium Enterprises (MSMEs): Definitions, Role of MSMEs, Financing and Management of MSMEs.

Unit 8: Role and Functions of Different Agencies: Industries/entrepreneur's associations, Self-help groups, business incubators, angel investors, venture capital and private equity fund.

Suggested Readings:

- Bamford and Bruton, Entrepreneurship, McGraw Hill
- Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai,
- Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
- Hisrich, Manimala, Peters & Shepherd, Entrepreneurship, McGraw-Hill
- Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
- Kumar Arya, Entrepreneurship, Pearson
- Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
- Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi:
- Prentice-Hall of India. ISBN-81-203-1690-8.
- Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
- Roy, Entrepreneurship, Oxford
- SIDBI Reports on Small Scale Industries Sector.
- Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi:
- SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.

SE-CO-02: E-Business

Course Objectives and Outcomes: Even when your business is catering to the needs of the Indian consumers well, the presence of e-commerce and e-business helps you expand your market. Expanding the market through e-commerce helps in attracting consumers from more developed countries. It expands potential target market and gives global access. After going through this course, the learners will be able to know the concept of Business Models of E-Business, Technology Enabling E-Business, E-Marketing, E-CRM, E-Payment, E-Security, etc.

Module 1:

Unit 1: Introduction: Emergence of E-Business, Concept, Features and Importance, E-Business based activities, Advantages, Limitations, Techniques and barriers.

Unit 2: Business Models of E-Business: Key Elements of an E-Business Model, Electronic business models based on Relationship of Transaction Parties: B2B, B2C, C2C, C2B, Electronic business models based on Relationship of Transaction Types: Brokerage Model, Aggregator Model.

Unit 3: Technology Enabling E-Business: Networks and Internet-URL, TCP, Search Engine, The World Wide Web: Hypertext, Markup Languages, and Web Browser. Web Security Issues, Encryption Techniques: Symmetric and Asymmetric.

Unit 4: E-Marketing: Traditional Marketing, Web presence goals and meeting the needs of the web visitors, E-Marketing Value Chain, Website – vehicle for E-Marketing, Metrics

defining Internet Units of Measurement, The Browsing Behavior Model, Online Marketing, E-Advertising, E-Branding, E-Marketing Strategies.

Module 2:

Unit 5: E-CRM: Customer Relationship Management (CRM)-concept, features, goals, significance, benefits, functional components, business framework, Phases, Types, strategies.

Unit 6: E-Payment: Types of E-Payment: Electronic Card, Digital Cash, Digital Wallet, Online Stored value systems, E-Cheque, Electronic Billing presentation and payments, Online Banking, Case Study: Paytm and Free Charge.

Unit 7: E-Security: Importance, Dimensions, Types of Security Threats, Technological Solutions: Encryption and Decryption, Digital Envelope, Digital certificate, Digital Signature, SSL, S-HTTP, VPN, Firewalls, Antivirus Software.

Unit 8: Mobile Commerce: Wireless Environment, Definition of Mobile Commerce, Features, Advantages and Limitations, Technologies for Mobile Commerce - Wireless Spectrum, WAP, Generations of Wireless Technology-1G, 2G,3G,4G, M-Commerce Applications, Relevance of M-Commerce in India.

Suggested Readings:

- Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
- Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
- Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., E-business and E-commerce for managers, Pearson Education.
- Diwan, Prag and Sunil Sharma, Electronic Commerce -A Manager's Guide to E-Business, Vanity Books International, Delhi.
- Greenstein, M. and T.M. Feinman, Electronic Commerce: Security, Risk Management and Control, Tata McGraw hill.
- Joseph, P.T. E-Commerce A Managerial Perspective. PHI
- Kenneth C. Laudon & Carol Guercio Traver, E-Commerce: Business, Technology, Society, Pearson.
- Kosiur, David, Understanding Electronic Commerce, Prentice Hall of India Private Ltd., New Delhi.
- Turban, E., et. al., Electronic commerce: A Managerial Perspective, Pearson Education Asia.
- Whiteley, David, E-commerce, McGraw Hill, New York.

GE-EC-04: Indian Economy

Course Objectives and Outcomes: Achieving economic growth in terms of increase in real national and per capita income, increase in the level of employment, removal of inequality in the distribution of income removal of poverty, ensuring social and economic justice etc. After

going through this course, the learners will be able to know the concept of Indian Economy, Sectoral Trends & Issues, Issues in Indian Social Economy, Five-year planning, etc.

Module 1:

Unit 1: Introduction: Basic Issues in Economic Development Concepts and measures of development and underdevelopment; Concept of national income: GDP, GNP, NDP, NNP, NI (concepts only).

Unit 2: Features of Indian Economy: Basic Features of Indian Economy Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth.

Unit 3: Sectoral Trends and Issues-I: Agricultural Sector: Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing.

Unit 4: Sectoral Trends and Issues-II: Industry and Service Sector: An overview of industrial growth during pre-reform and post-reform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period.

Module 2:

Unit 5: Sectoral Trends and Issues-III: External Sector: Problem of unfavourable balance of payments and policy measures.

Unit 6: Issues in Indian Social Economy: Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.

Unit 7: Five Year Planning: Objectives and features.

Unit 8: NITI Ayog: Brief overview.

Suggested Readings:

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

CC-CO-11: Management Accounting

Course Objectives and Outcomes: The main objective of managerial accounting is to maximize profit and minimize losses. It is concerned with the presentation of data to predict inconsistencies in finances that help managers make important decisions. Its scope is quite vast and includes several business operations. After going through this course, the learners will be able to know the concept of Working Capital Management, Changes in Financial Position, Accounting Ratios, Financial Analysis, Budget & Budgetary Control, Marginal Costing, etc.

Module 1:

Unit 1: Introduction: Meaning, Scope, Importance, Functions, Characteristics, Comparison with Financial Accounting and Cost Accounting.

Unit 2: Working Capital Management: Concept, need, composition of working capital, operating cycle, Factors determining working capital, Forecasting of working capital.

Unit 3: Changes in Financial Position: Fund Flow Statement, Cash Flow Statement (as per relevant Accounting Standard), Uses and limitations.

Unit 4: Accounting Ratios: Meaning, nature, objectives, classification, uses and limitations.

Module 2:

Unit 5: Financial Analysis: Application of accounting ratios in measuring liquidity, solvency, profitability, capital structure and managerial efficiency.

Unit 6: Budget & Budgetary Control: Budget-Meaning, Objectives and Importance, Distinction between Budget and Budgetary Control, Classification of budgets, Techniques of Budgeting, functional, cash and flexible budgets.

Unit 7: Marginal Costing: Concepts, Scope, Objectives, Importance, Advantages, Limitations, Application of Marginal Costing-P/V Ratio, Break-Even Analysis, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis.

Unit 8: Standard Costing: Introduction, advantages, limitations, types, variance analysis: Material, labour and overhead.

Suggested Readings

- Jain, Narang Management Accounting, Kalyani
- M.Y.Khan & P.K.Jain, Management Accounting, Tata McGraw Hill
- Sinha, G., Accounting Theory and Management Accounting, Vidyoday Library Pvt. Ltd.

CC-CO-12: Auditing

Course Objectives and Outcomes: The objective of an audit is to express an opinion on financial statements. The auditor has to verify the financial statements and books of accounts to certify the truth and fairness of the financial position and operating results of the business. After going through this course, the learners will be able to know the concept of Auditing, Internal Control, Internal Audit, Vouching, Verification, Valuation, Audit Report, etc.

Module 1:

Unit 1: Introduction : Definition, Scope, Objectives, Importance and Limitations; Errors and Frauds – Concept, Classification of errors and frauds, Auditor’s duty regarding non-detection of errors and frauds; Conducting audit of an organization – Audit Engagement, Audit Programme, Audit File, Audit Note Book, Audit Working Papers, Audit evidence, Preliminary steps before commencement of audit; Audit Procedure – Routine Checking, Test checking, Surprise Checks, Audit-in-depth; Auditing Standards – Concept, Objectives.

Unit 2: Types of Audit: Regulatory mandate based- Statutory vs. Non-statutory Audit; Coverage based- Complete, Partial; Objective wise - Internal and Independent Financial audit; Technique Based - Balance Sheet, Systems, EDP; Periodicity based - Periodical, Continuous, Interim, Final; Specific matter based - Special Audit, Social Audit, Performance Audit, Propriety Audit, Tax Audit, Human Resource Audit, Energy Audit, Environment Audit [Basic concepts only, Cost Audit – Concepts, Objectives and Legal Provisions as per Companies Act., Management Audit - Concepts, Objectives and Importance].

Unit 3: Internal Control and Internal Audit: Internal Check-Definition, Objectives, Internal Control-Definition, Objectives, Evaluation, Internal Control Questionnaire, Comparison with Internal Checks; Internal Audit-Definition, Objectives, Regulatory Requirement of Internal Audit (Companies Act).

Unit-4: Vouching, Verification & Valuation: Meaning, objectives, features and importance, General principles of vouching; Vouching of different items of transactions, liabilities of auditor arising out of vouching, Meaning and importance of Verification and valuation, Verification and valuation of different assets and liabilities and auditors' role thereof.

Module 2:

Unit 5: Company Audit: Company Auditor-Qualification, Disqualification, Appointment, Remuneration and Removal, Status, Rights, Duties and Liabilities, Depreciation - Definition, Objectives and causes, Different methods, Treatment prescribed under Companies Act, Auditor's duty; Divisible profits and dividends –Meaning, Provisions regarding declaration and payment of dividend, Auditor's duty.

Unit 6: Audit Report & Certificate: Concept, Distinction between Report and Certificate, Characteristics of a good audit report; Types and content of Audit Report; True & fair view-auditor's duties.

Unit 7: Investigation: Meaning, purpose and scope of investigation, Difference between investigation and audit; Investigation as to suspected fraud / defalcation, Sickness of a concern.

Unit 8: Audit of different Institutions: Audit of Educational institutions–Schools, Colleges etc., Clubs, Charitable institutions, Nursing Home / Hospitals.

Suggested Readings

- Auditing Assurance Standards and Guidelines issued by ICAI
- Basu Sanjib Kumar, Fundamentals of Auditing, Pearson
- Basu, B.K, An Insight into Auditing- A Multidimensional Approach, Basushree Book Stall
- Gupta, Kamal, Contemporary Auditing, Tata McGraw-Hill
- Kamal Gupta, Auditing, Tata McGraw-Hill
- Maity Badal Kumar, Auditing, New India Book
- Sana, Sarkar, Biswas and Das, Auditing –Principles and Practices, McGraw-Hill
- Tandon, B.N., Principles of Auditing, S. Chand & Co

DS-CO-11: Corporate Accounting

Course Objectives and Outcomes: Objectives of accounting in any business are; systematically record transactions, sort and analyzing them, prepare financial statements, assessing the financial position, and aid in decision making with financial data and information about the business. After going through this course, the learners will be able to know the concept of Accounting for Share Capital, Accounting for Debentures, Final Accounts, Amalgamation, Absorption, Valuation of Goodwill, etc.

Module 1:

Unit -1: Accounting for Share Capital-I: Issue, Forfeiture and reissue of shares; Issue of right and bonus shares, Underwriting of shares.

Unit -2: Accounting for Share Capital-II: Buyback of shares, Redemption of Preference shares.

Unit 3: Accounting for Debentures: Issue and redemption of debentures.

Unit 4: Final Accounts: Preparation of Profit & Loss Statement and Balance Sheet of Corporate entities as per Schedule III, Dividend and applicable tax (excluding calculation of managerial remuneration).

Module 2:

Unit 5: Amalgamation, Absorption: Meaning; relevant accounting standard and meaning of different terms, Accounting in the books of Transferor Company, Accounting in the books of Transferee Company; inter-company transactions (excluding inter-company shareholding).

Unit 6: Internal and External Reconstruction: Meaning, Provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction.

Unit-7: Valuation of Goodwill: Goodwill – valuation using different methods, i.e. Average Profit, Super Profit, Capitalisation and Annuity.

Unit 8: Valuation of Shares: Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, and Fair Value; Cum-div and Ex-div, Majority and Minority views.

Suggested Readings

- Basu and Das, Financial Accounting II & III, Rabindra Library
- Hanif and Mukherjee, Financial Accounting (Vol II & III), McGraw-Hill
- Maheswari and Masheswari, Advanced Accounting (Vol.I & II), Vikash Publishing
- R.L. Gupta & Radhaswamy, Advanced Accountancy (Vol. I & II), S. Chand
- Sehgal and Sehgal, Advanced Accounting (Vol I & II), Taxmann
- Students' Guide to Accounting Standard, Rawat, Taxmann

DS-CO-12: Tourism Management

Course Objectives and Outcomes: The Objectives of Tourism and Hotel Management Program is to provide training, skill development and education needed to prepare individuals for effective job performance in the hospitality, tourism and entertainment industries. After going through this course, the learners will be able to know the concept of Forms & Types of Tourism, Tourism Resources with special references from West Bengal, Historical Background of Travel Agency, Tour Operation Business in India, etc.

Module 1:

Unit 1: Tourism Concept: Tourism- Meaning, Importance and Types; Tourism Products- Meaning, Characteristics, Classification; Tourism Management – Meaning and Objectives.

Unit 2: Forms and Types of Tourism: Typology of tourism, forms and types of tourism, Travel motivators.

Unit 3: Tourism and its' impacts: Factors influencing the impact of tourism- Economic, Physical Environmental, Socio- Cultural etc.

Unit 4: Tourism Resources with special references from West Bengal: Tourism resources of West Bengal- Darjeeling, Darjeeling Himalayan Railway, Morgan House, etc.; Tourism resources -Assam, Meghalaya, Arunachal Pradesh, Manipur, Mizoram, Tripura, Nagaland etc.

Module 2:

Unit 5: Historical Background of Travel Agency: Overview, Historical Background of Travel Agency, Profile of a Modern Travel Agency etc.

Unit 6: Tourism Products in India: Definitions, Types, Characteristic of Tourism Products, Archaeological, World Heritage and Religious sites of India, Indian Museum etc.

Unit 7: Tour Operation Business in India: Rules for Recognition of Tour Operator of India, Organization Structure of Travel / Tour Company, Types and Forms of Tour Operator, Package etc.

Unit 8: Marketing: Services Marketing-Concepts and features; Tourism as Service Industry- Hospitality and Tourism, Segmentation in Tourism, World Tourism and India etc.

Suggested Readings:

- Cultural Tourism in India- S.P. Gupta, Krishna Lal, Mahua Bhattacharya
- Studies in Tourism - Sagar Singh
- Successful Tourism Management - Prannath Seth
- Sustainable Tourism Development, Guide for Local Planners by WTO
- Tourism Development - R. Gartner
- Tourism Management Vol - 4 - P.C. Sinha
- Tourism Planning and Development - J.K. Sharma
- Tourism Systems - Mill and Morisson
- Tourism: Past, Present and Future - Burkart & Medlik
- Tourism: Principles and Practices - McIntosh, R.W.
- Tourism: Principles and Practices- Cooper C., Fletcher J., Gilbert D and Wanhil. S
- Travel Industry: Chunky Gee et-al

DS-CO-21: Tax Procedure and Practice

Course Objectives and Outcomes: The objective behind tax planning is insurance of tax efficiency. Tax planning allows all elements of the financial plan to function in sync to deliver maximum tax efficiency. Tax planning is critical for budgetary efficiency. A reduced tax liability and maximized the ability of retirement plans. After going through this course, the learners will be able to know the concept of Computation of total income and tax payable, Interest and fees, Payment of Taxes, Return of income, Tax Deduction Account Number (TAN), Tax Clearance Certificate, etc.

Module 1:

Unit 1: Computation of total income and tax payable: Individual only.

Unit 2: Interest and fees: Interest u/s 234A, 234B, 234C and fees u/s 234F

Unit 3: Payment of Taxes: Self-Assessment Tax, Advance Tax and TDS from Salary, Lottery and Interest on Securities.

Unit 4: Return of income-I: Return forms, Mode of Submission, Permanent Account Number (PAN), Quoting of Aadhar number.

Module 2:

Unit 5: Return of income-II: Types of Return and Assessment.

Unit 6: Tax Deduction Account Number (TAN), Tax Clearance Certificate: Relevant Provisions.

Unit 7: Filing of Tax return-I:

(a) Preparation and submission of the Income Tax Return (ITR) offline/online (e-filing) for individual taxpayer [e-filing without using DSC and with using DSC, EVC]

(b) View form 26AS, Upload return, View e-file returns, e-verification.

Unit 8: Filing of Tax return-II:

(a) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)

(b) E-Pay tax (Challan No./ITNS 280, ITNS 281)

(c) Preparation and submission of online form 10E [Relief u/s 89(1)]

Suggested reading

- Ahuja & Gupta, Systematic Approach to Income Tax, Bharat
- Bhadra & Satpati, Direct & Indirect Tax (Bengali), Dishari
- Singhanian & Singhanian, Student Guide to Income Tax, Taxmann
- Swatantara Sethi, Self-Preparation and Filing of Income Tax Returns by Individuals
- Taxmann's Income Tax Act as amended by Finance Act, Taxmann
- www.incometaxindiaefiling.gov.in
- www.incometaxindia.gov.in

DS-CO-22: Retail Management

Course Objectives and Outcomes: RETAILING Merchandise Management is the process of analysis, planning, acquisition, handling and control of the merchandise investments of a retail business with the objective of maximizing the sales and profits of a category. After going through this course, the learners will be able to know the concept of Retailing, Retail Consumer, Retail Market Segmentation & Strategies, Retail Location Selection, Merchandise Management, Retail Operations, Retail Pricing, etc.

Module 1:

Unit 1: Introduction to Retailing: Concept of retailing, Functions of retailing, Terms & Definition, Retail formats and types, Retailing Channels, Retail Industry in India, Importance of retailing, Changing trends in retailing.

Unit 2: Understanding the Retail Consumer: Retail consumer behaviour, Factors influencing the Retail consumer, Customer decision making process, Types of decision making, Market research for understanding retail consume.

Unit 3: Retail Market Segmentation and Strategies: Market Segmentation and its benefits, Kinds of markets, Definition of Retail strategy, Strategy for effective market segmentation, Strategies for penetration of new markets, Growth strategies, Retail value chain.

Unit 4: Retail Location Selection: Importance of Retail locations, Types of retail locations, Factors determining the location decision, Steps involved in choosing a retail location, Measurement of success of location.

Module 2:

Unit 5: Merchandise Management: Meaning of Merchandising, Factors influencing Merchandising, Functions of Merchandising Manager, Merchandise planning, Merchandise buying, Analysing Merchandise performance.

Unit 6: Retail Operations and Retail Pricing: Store administration, Premises management, Inventory Management, Store Management, Receipt Management, Customer service, Retail Pricing, Factors influencing retail prices, Pricing strategies, Controlling costs.

Unit 7: Retail Space Management and Marketing: Definition of Space Management, Store layout and Design, Visual Merchandising, Promotions Strategy, Relationship Marketing Strategies, CRM, Retail Marketing Mix, Retail Communication Mix, POP Displays.

Unit 8: Emerging trends in retailing: Changing nature of retailing, organized retailing, Modern retail formats, E-tailing, Challenges faced by the retail sector.

Suggested Reading

- Berman, Evans & Mathur, Retail Management, Pearson
- Madaan, Fundamentals of Retailing, Tata McGraw-Hill
- Pradhan, S., Retailing Management, McGraw Hill
- Seshanna & Prasad, Retail Management, McGraw Hill

CC-CO-13: Business Ethics

Course Objectives and Outcomes: The Objectives of Ethics are to evaluate the human behaviours and calling up on the moral standards. The ethical standards also prescribe how to act morally in specified situations. After going through this course, the learners will be able to know the concept of Ethics, Values, Principles of Business Ethics, Ethics in Management, Ethics in Work Place, Corporate Culture, Corporate Social Responsibility, etc.

Module 1:

Unit 1: Introduction: Meaning, Scope, Features and Significance of Ethics; Types of Ethics.

Unit 2: Ethics and Values: Values, Attitudes and Morale, Relationship between Business and ethics.

Unit 3: Principles of Business Ethics: Meaning, Elements, Ethical dilemma, Factors influencing Business Ethics; Arguments for and against Business Ethics.

Unit 4: Ethics in Management: Introduction, Ethics in HRM, Ethics in Marketing, Ethics in Accounting and finance.

Module 2:

Unit 5: Ethics in Work Place: Work Place Culture and Values.

Unit 6: Corporate Culture: Meaning, Role, Functions, Impact of Corporate Culture, Globalization and cross culture issues in ethics, Corporate Code of ethics.

Unit 7: Corporate Social Responsibility: Meaning, Provisions of Companies Act, Corporate Ethics.

Unit 8: Ethics & Corporate Governance: Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]

Suggested Readings

- Albuquerque, Business Ethics, Oxford
- Ferrell, Fraedrich, Farrell, Business Ethics, Cengage

CC-CO-14: Indirect Taxation

Course Objectives and Outcomes: In developed countries, the purpose of indirect taxes is to catch the general public in the tax net. ADVERTISEMENTS: In effect, thus, the structure of indirect taxation with regressive implications is set up as a balancing factor against the progressive effect of direct taxation in the community. After going through this course, the learners will be able to know the concept of Taxable Events, Supply under GST, Charges of GST, Composition Levy, Exemption under GST, Place, Time & Value of Supply under GST, etc.

Module 1:

Unit 1: Basic Concepts of Indirect Tax and Overview of Goods and Services Tax (GST):

Concept of indirect tax, difference between direct and indirect tax, indirect tax structure in India, concept and features of GST, application of SGST, CGST, IGST, UTGST, Rate of GST, definitions.

Unit 2: Taxable Events and Concepts of Supply under GST: Meaning of taxable event, supply as per GST law, mixed and composite supply.

Unit 3: Charges of GST: Forward and reverse charge.

Unit 4: Composition Levy and Exemption under GST: Meaning of composition scheme, applicability, tax rate under composition scheme, aggregate turnover, eligibility of composition supply, Goods exempt from tax, Services exempt from tax etc.

Module 2:

Unit 5: Place, Time and Value of Supply under GST: Place of supply of goods and services other than export and import; Time of supply of goods and services; Value of supply of goods and services.

Unit 6: Input Tax Credit (ITC): Brief overview, Eligibility for claiming Input Tax Credit under GST, Important definition for ITC, condition for availing of credit under GST etc.

Unit 7: Registration under GST

Unit 8: Customs Duty: Basic concepts, Definition: Customs Airport, Customs Port, Customs Station, Dutiable Goods, Export, Goods, Import, Indian Customs Water. Taxable events and date of determination of duty, Types of Customs Duty, Determination of Assessable Value, Duty drawback.

Suggested Readings

- Acharjee, M. Goods and Service Tax.
- Banger and Banger. Goods and Services Tax, Aadhya Prakashani.
- Chatterjee T. B. and Sony V. Goods and Services Tax, Book Corporation.
- Datey, V. S. Goods and Services Tax, Taxmann.

- Singhanian & Singhanian, Student Guide to Income Tax including GST, Taxmann.

DS-CO-31: Corporate Financial Reporting and Financial Statement Analysis

Course Objectives and Outcomes: The primary objective of financial statement analysis is to understand and diagnose the information contained in financial statement with a view to judge the profitability and financial soundness of the firm, and to make forecast about future prospects of the firm. After going through this course, the learners will be able to know the concept of Cash Flow Statement Analysis, Accounts of Holding Company, Segment Reporting, Financial Statement Analysis, etc.

Module 1:

Unit 1: Introduction- Corporate Financial Reporting: Meaning, Objectives, Importance, Users, Qualities and Structures, GAAP- Accounting Standard: Conceptual Framework.

Unit 2: Cash Flow Statement Analysis: Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard, Interpretation of Cash Flow Statements.

Unit -3: Accounts of Holding Company: Preparation of Consolidated Balance Sheet as per relevant standard with one subsidiary except Chain and Cross holding.

Unit -4: Segment Reporting: Basic Concepts, Benefits, Determination of Reportable Segments as per relevant standard.

Module 2:

Unit 5: Introduction- Financial Statement Analysis: Meaning, Objectives, Need, Components, Approaches to Financial Statement Analysis-Traditional and Modern, Types of Financial Statement Analysis, Parties interested in FSA.

Unit 6: Methods of Financial Statement Analysis: Comparative Statement – meaning, preparation, uses, merits and demerits; Common -size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits.

Unit 7: Accounting Ratios for Financial Statement Analysis-I: Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios.

Unit 8: Accounting Ratios for Financial Statement Analysis-II: Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.

Suggested Readings:

- Accounting Standards issued by ICAI
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Bernstein & Wild, Financial Statement Analysis; theory, application & interpretation, McGraw Hill
- Bhattacharyya, Asish K., Introduction to Financial Statement Analysis, Elsevier
- Foster G, Financial Statement Analysis, Prentice Hall
- Hanif & Mukherjee, Financial Accounting, Vol III, McGraw Hill
- Jawaharlal, Corporate Financial Reporting Theory and Practice, Taxmann
- Lev, Financial Statement Analysis-a new approach, Prentice Hall
- Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing
- Ormiston, Understanding Financial Statement, Pearson

- R. L. Gupta & Radheswamy, Advanced Accountancy Vol. II, S. Chand
- Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication
- Students' Guide to Accounting Standard, Rawat, Taxmann
- Subramanyam, K.R. and Wild, Financial Statement Analysis, McGraw Hill
- Sur Debasish, Financial Statement Analysis-A Comprehensive Approach, Excel

DS-CO-32: Logistics Management

Course Objectives and Outcomes: The primary objective of logistics management is to move the inventory in a supply chain effectively and efficiently to extend the desired level of customer service at the least cost as done parallel with waste management. After going through this course, the learners will be able to know the concept of Logistics, Supply Chain Management, Material Storage System, Warehousing, Logistical Packaging, Transportation, etc.

Module 1:

Unit 1: Concept of Logistics: Objectives and Concept of Logistics, Evolution of Logistics, Types of logistics, Concept of Logistics Management, Role of Logistics in an Economy, Logistics and Competitive Advantage, Logistics Mix, Logistics in Organised Retail in India.

Unit 2: Supply Chain Management: Objectives and Concept of Supply Chain Management (SCM), Functions and Contribution of Supply Chain Management, Framework for Supply Chain Solution, Supply Chain Relationships, Building a long-term relationship with vendors, Supplier relationship management (SRM). Difference between Logistics and Supply Chain Management.

Unit 3: Material Storage System: Objectives and Concept of Material Storage System, Unit Load Storage, Storage principles, Storage design and its benefits, Storage Methods.

Unit 4: Warehousing: Objectives and Concept of Warehousing, Need for warehousing management, Evolution of warehousing, Functions of Warehouses, Types of Warehouses, Warehousing Cost, Warehousing Strategies, Significance of Warehousing in Logistics, Warehousing Management System (WMS).

Module 2:

Unit 5: Logistical Packaging: Objectives and Concept of Logistical Packaging, Design Consideration in Packaging, Types of Packaging Material, Packaging Costs.

Unit 6: Transportation: Objectives and Transportation System, Transportation Infrastructure, Different Modes of Transportation, Freight Management, Factors Affecting Freight Cost, Transportation Network, Containerisation.

Unit 7: Customer Service: Objectives and Concept of Customer Service, Attributes of customer service, Different phases of customer services, Customer Service for Competitiveness, Value-Added Logistical Service.

Unit 8: E-Commerce Logistics: Objectives and Concept of E-Commerce, Requirements of Logistics in E-Commerce, E-Logistics Structure and Operation, Logistic Resource Management (LRM).

Suggested Readings

- C. Rama Gopal, Export import Procedures- Documentation in Logistics, New Age International Publication;

- Chopra and Meindl, Supply Chain Management, Pearson.
- Ganapati and Nandi, Logistics Management, Oxford University Press;
- Paul and Aserkar, Export Import Management, Oxford University Press.

DS-CO-41: Financial Management

Course Objectives and Outcomes: The primary objective of financial management is to maximize the profit of the organization. However, the organization also seeks to maximize the wealth and value by maximizing the returns to shareholders. After going through this course, the learners will be able to know the concept of Time Value of Money, Sources of Finance & Cost of Capital, Leverage, Capital Structure Theories, Capital Budgeting Decision, etc.

Module 1:

Unit 1: Introduction: Functions; Objectives, Profit maximization vs. Value maximization; Role of Chief Financial Officer.

Unit 2: Time Value of Money: Concept of Compounding, Discounting, Annuity and perpetuity.

Unit 3: Sources of Finance and Cost of Capital: Different sources of finance, Cost of capital-concept, relevance, specific cost, weighted average cost and marginal cost of capital.

Unit 4: Leverage: Concept of Business Risk and Financial Risk, Operating, Financial and Combined Leverage, Trading on Equity.

Module 2:

Unit 5: Capital Structure Theories: Capital Structure Decisions and Pattern, Designing optimum Capital Structure, Constraints, Features of Sound Capital Structure, Various Capital Structure Theories (except M-M Model).

Unit 6: Capital Budgeting Decision-I: Objectives, Process, Understanding different types Investment Decisions, Techniques of Decision Making: Non-discounted Cash Flow Approaches – Payback Period method, Accounting Rate of Return.

Unit 7: Capital Budgeting Decision-II: Discounted Cash Flow Approaches: Net Present Value, Discounted Payback Period, Profitability Index, Internal Rate of Return (Elementary Level).

Unit 8: Dividend Decisions: Meaning, Types of Dividends; Factors determining dividend decisions, Dividend Theories-Walter's Model, Gordon's Model, Modigliani and Miller (Introductory Level).

Suggested Readings

- B. Banerjee, Financial Policy & Management Accounting, PHI
- James C. Van Horne, Financial Management, PHI
- Kar & Bagchi, Financial Management, Dey Book Concern
- Khan & Jain, Financial Management, Tata McGraw-Hill
- Pandey I.M., Financial Management-, Vikash
- Sana, Biswas, Sarkar and Das, Financial Management, McGraw-Hill

DS-CO-42: Non-Profit Organisation Management

Course Objectives and Outcomes: The main objective of non-for-profit organizations is providing services. The services provided by the not-for-profit organizations are meant to satisfy the needs of the people like joining as member and receive medicines at very low cost. After going through this course, the learners will be able to know the concept of NGO, Results-Based Management, Project Cycle Management, Designing & Planning of a Project, Project Monitoring and Evaluation, Fund-raising & Grant Proposals- Institutional Readiness, Communication, Leadership Development and Human Resource Management, Co-ordinating Agencies, Funding Agencies, etc.

Module 1:

Unit 1: Introduction to Non-Profit Organisations (NPOs)

Meaning, Objectives and types of NPOs; understanding related concepts – civil society, philanthropy, volunteerism, charity, altruism, foundation, and faith-based organisation; a comparative discussion on the role of NGOs, VOs, NPOs, etc. in the present context; origin and historical evolution of VOs/NGOs/NPOs; NPO Registration - Process and Techniques - An overview on ways of registration; an example of preparation of by-laws

Unit 2: Introduction to Social Entrepreneurship

Social enterprise- meaning, importance, need and objectives; types & classification; Relationship between non-profit organizations and other social service providers; social entrepreneur's role and behavioural characteristics of social entrepreneurs, Activities and innovations.

Unit 3: Comparative understanding: Non-profits, Governments, Corporations and Businesses (Social Enterprise)

Social enterprises in relation to other companies, markets; Traditional non-profits and government services; legal structure(s) of social enterprises; Fourth Sector-meaning. Relevance of social enterprise in corporate social responsibility and non-profit social service converge, future impact on each of those sectors. Factors influencing the success or failure of social enterprise.

Unit 4: Social Impact Investment

Social impact investor and its comparison with venture philanthropists and their traditional venture capital and market investors. Kinds of investments made by social impact investors. Seed financing for enterprises, infrastructure, growth and expansion, Process of measuring ROI. Scope for an exit strategy for investors, probable threats impacting the investment market that may make getting funding for a socially responsible company easier than for one that is not.

Module 2:

Module 2:

Unit 5: The challenges of scaling Social Entrepreneurship

'going to scale' meaning and modalities and extent of 'scale', Key challenges for businesses in terms of scaling.

Unit-6: Financial Accounting

Accounting: Concept, Meaning, Nature, Function & Accounting Equation; Concept of Double Entry, Accounting Cycle, Preparation of Voucher, Journal, Ledger & Trial Balance Receipts & Payments, Balance Sheet, Income & Expenditure Account, Statement of Affairs

Unit-7: Financial Management

Fund Requirement, Types of Funds-short term & long term, Understanding the Role of Funding, Technique & Sources for Fund Raising, Tools of Financial Analysis: Ratio, Liquidity, Activity, Capital Structure, Profitability Ratio; Cash Flows Statement (AS3);

Unit 8: Financial Reporting and auditing

Definition, Scope, Objectives, Importance and Limitations; Types of Audit; Vouching-Meaning, objectives, features and importance, General principles of vouching; Vouching of different items of transactions; Preparation of Project Report.

Suggested Readings

- Beth Kanter, Allison Fine and Randi Zuckerberg “The Networked Nonprofit: Connecting with Social Media to Drive Change”,
- Chip Heath and Dan Heath, “Made to Stick: Why Some Ideas Survive and Others Die”
- David Lubetzky, “Do the Kind Thing: Think Boundlessly, Work Purposefully, Live Passionately”
- Jim Collins, “Good to Great: Why Some Companies Make the Leap and Others Don't”
- Leslie R. Crutchfield, Heather Mcleod Grant and Steve, “Forces for Good: The Six Practices of High-Impact Nonprofits”
- Steve Rothschild, “The Non-Non-profit: For-Profit Thinking for Non-profit Success”, The Jewish Floridian - University of Florida Digital Collections.

c. Duration of the programme:

The minimum duration of the Programme is 3 (three) years from the date of registration. The registration is valid for a period of maximum 6 (six) years.

d. Faculty & Support Staff requirement:

Sl. No.	Faculty	Name of the Faculty	Work at (HQ/RC)	Number
1	Professor	Dr. Anirban Ghosh	HQ - 1	1
2	Professor	Dr. Uttam Kr. Dutta	RC - 1	1
3	Professor	Dr. Chitta Ranjan Sarkar	RC - 1	1
4	Associate Professor	Mr. Tapan Kr. Choudhury	RC - 1	1
5	Assistant Professor	Dr. Sudarshan Roy	RC - 1	1

e. Support Staff:

Sl. No.	Office Staff (Designation)	Work at (HQ/RC)	Number
1	Junior Assistant	RC - 1	1
2	Junior Assistant Cum Typist	HQ - 0	0

f. Instructional Delivery Mechanisms:

Mode of Delivery/ Types	Delivery Mechanisms	Provided (Yes/No)	Detailed Information (Please Mention the Activity Hour)
Face to Face Mode	PCP	Yes	Provided at LSC. For 6 Credits Theory Courses 9 counselling sessions of 2 hours each (Total 18 hrs); for 2 Credits Ability/Skill Courses 3 counselling sessions of 2 hours each (Total 6 hrs)
	Tutorials/ Special Classes/ Remedial Classes/ ECP	Yes	Provided online by NSOU faculty @ 6 hrs for each 6 Credits Course; Offline remedial classes once

Mode of Delivery/ Types	Delivery Mechanisms	Provided (Yes/No)	Detailed Information (Please Mention the Activity Hour)
			every semester at RC's (6 hrs for each 6 Credits Course)
	Seminar/ Research Colloquium	Yes	Given as and when required.
Self-Learning	SLMs	Yes	All Courses are designed within the range of Units specified by relevant regulations. 20 hours of self- study time is envisaged for each SLM
	Reference Books	Yes	All Units have suggested reading lists. Additionally, faculty at LSC (during PCP) & NSOU faculty (at online sessions) guide learners regarding Reference Books
ICT/ Digital Wellness of students	Online (Web driven/Mobile App)	Yes	Learners have access to institutional Learning Management System (LMS)
	Offline DVD/SD Card/USB Drive	Yes	Class Notes in word/PPT format are given for prompt grasp.
	Telecommunications	Yes	As and when is required.
Blended	Smart Classrooms	Yes	Arrangements are available both at RC's and at LSC's
	Flipped Learning	Yes	Will come into effect in a phased manner from the upcoming session with the development of NSOU MOOC

vi. Procedure for admissions, curriculum transaction and evaluation:

University frames its policy related to admission entry criteria, method of admission, conduction of admission through the Admission Committee (statutory body) following the guideline of the UGC (Open and Distance Learning and Online Programmes) Regulations, 2020 and Department of Higher Education, Govt. of West Bengal. Admissions are conducted entirely through Online mode centrally by the University.

Information Circulation Policy:

All information related to the programme like admission policy, eligibility, fee structure, course curriculum, medium of instruction, method of instruction, evaluation method, SLMs etc. are transacted through prospectus, brochure, official notification etc.

Learner Support Services:

Learner support services are provided by the University at three level of functioning of the Open University architecture i.e. Learner Support Centre (LSC), Regional Centre and Head Quarter.

Following the UGC (Open and Distance Learning and Online Programmes) Regulations, 2020 LSCs are provide various learner support services in order to facilitate the acquisition of teaching-learning experience for its enrolled learners throughout at various phases of learners' study life cycle. LSC also main contact points for access by the learners, responsive and facilitating information centres, arranging contact sessions and other operations like processing of assignments etc.

University has constituted Learner's Facilitation Centre (LFC) at each Regional Centres to provide various support services. Beside that University has also provided learners support services through web based platform/ telephone/ email/ instant messaging services.

Transaction of Curriculum and Academic Planner:

Department of Commerce and Management also held regular Personal Contact Programme (PCP), organise occasional additional lectures and special lectures to substantiate the study materials with further mechanisms of direct teaching in the mode of discussions and presentations of oratory. In doing so, the department takes every care to provide the students ample opportunities to intimate their difficulties, if any, personally in their PCP or through email to their faculties. This support the student who usually coming from a conventional background with the comfort of not being alienated with the system yet motivates them, who gradually learn to develop the capabilities in carrying out the academic task individually the process of the evaluation and curriculum transaction criteria are decided in the BOS. Along with the Personal Contact Programme, the Department has also developed Audio-Video Lectures (AVL) for the learners. Besides, the AVL the faculty members of the Department has further made short audio clips (MUKTAK) discussing the major themes of the syllabus to facilitate the learners as an additional resource materials.

Curriculum transaction is through Online and or Offline modes as detailed above and all academic activities are conducted following the programme is following the below mentioned activity planner during the academic session:

Name of the Activity	Tentative months schedule (specify months) during Year			
	From (Month)	To (Month)	From (Month)	To (Month)
Admission	Jun	Jul	NA	NA
Distribution of SLM	Jul	Aug	NA	NA
Contact Programmes (counselling, Practical, etc.)	Aug	Oct	Jan	Mar
Assignment Submission	Oct	Nov	Mar	Apr
Evaluation of Assignment	Nov	Nov	Apr	Apr
Examination	Nov	Dec	May	Jun
Declaration of Result	Dec	Dec	Jun	Jun
Renewal/ Re-registration	NA	NA	Jun	Jul

Evaluation:

Evaluation is on a 2-tier basis, divided into Assignment submission (online mode) and Term End Examinations (Offline mode). The weightage is as follows:

Assignment – 20 marks

Term End Examination – 50 marks

Total marks for each course – 70

Assignment / Internal Assessment/ Continuous Assessment / Formative Assessment: Assignment submission is the first interaction between the learner and the teacher. It has a very important role to play in the teaching-learning process in distance education. So, submission of Assignment is mandatory for all learners. The assignment responses reflect what the learners have understood and learnt. The assignment answer scripts are returned to the learners so that the assignment answers serve the purpose of providing feedback to the learners and inform them their strengths and weaknesses. Learners will be required to submit assignment for each course and the marks obtained on evaluation of those assignment courses will be entered into his/her individual record of performance. This will constitute 30% (maximum) of the Full marks in the course as per University Grants Commission (Open and Distance Learning Programmes and Online Programmes) regulations, 2020. All the Marks secured by the learners will be progressively entered into the result card. Every learner is required to submit the assignment courses before each Term-End Examination. In practical course of Science stream, there is no assignment.

Term-End Examinations: Minimum 70% of the total credit points of the course (except practical course where it is 100%) would be reserved for Term-End Examination as per University Grants

Commission (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020. Minimum qualifying marks in each course is 30% (Term End Examination Marks + Assignment Marks).

Waive of Programme Fee:

University waive of full course fee for transgender learners.

vii. Requirement of the laboratory support and Library Resources:

Library facility is one of important services in any higher educational institution. In addition to the Self Learning Materials (SLMs) and other learning resources the University provides library facility to all of its registered learners. The Library Department, Netaji Subhas Open University is located at Kalyani Campus.

Further, to cater to the needs of huge number of registered students, the University needs unlimited libraries to provide educational support to everyone. To cope with the situation, the University has initiated the process of setting up a strategic partnership with the existing network of Public Libraries that are available in the State of West Bengal to offer educational support to our learners all over the State. This initiative taken by NSOU is the first of its kind in the country.

viii. Cost estimate of the programme and the provisions:

Total course fee is Rs. 9,900/- (Excluding Examination and Studentship Renewal Fees). An approximate distribution of expenditure is given below to get prior view:

Assigned Head	Sub Head	% of Expenditure
Development	SLM Preparation and Development Cost	7
	SLM Printing	44
Maintenance & Programme Delivery	Maintenances Grant	15
	Counselling/ PCP/ Lab Counselling	15
	Delivery Charges	4
	Other Overhead Expenses	8
ICT Support	Admission Processing	1
	ICT Support Services	5
	Computer Training	1

ix. Quality assurance mechanism and expected programme outcomes:

University is supported with a strong group of Board of Studies (BOS) members. All highly competent and esteemed professors have constantly supported this programme to cater to equitable quality education. They are engaging their self in time-to-time reviewing of syllabus. They do moderation and in such a way this BOS is responsible to check and maintain the quality of this program. NSOU has constituted the "Centre for Internal Quality Assurance (CIQA) as per UGC (Open and Distance Learning and Online Programmes) Regulations, 2020 to ensure the delivery of high quality programmes to its learners.

Board of Studies (BOS): Board of Studies ensure quality of the Curriculum of Bachelor's Degree Programme in Commerce as per University norms. BOS plays a vital role as the following

- ✓ Curriculum review and development of quality Self Learning Materials (SLMs) in print under Choice Based Credit System (CBCS) system. The curriculum is reviewed regularly to ensure that it is up-to-date and relevant to the needs of learners.
- ✓ Learner's assessment and evaluation process through a variety of methods, including exams, assignments. This helps to ensure that Learners are meeting the learning outcomes of the Programme.

Expected Programme outcomes:

After successful completion, the learners/students may get increased their knowledge in the domain of commerce and management which intern will increase their employability in the trade and commerce.

The expectations from the learners of HCO/Bachelor of Commerce (Hons). are as follows:

- ✓ Getting higher level knowledge and understanding of contemporary trends in commerce and business finance;
- ✓ Capable of evaluating the environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements;
- ✓ Knowing the technique of Statistical methods and proficient use of tools for modelling and analysis of business data;
- ✓ Getting proficiency in capital budgeting techniques for investment decisions.
- ✓ Developing within them to appraise the structure and operations of banking system;
- ✓ Having an in-depth analysis of investment, portfolio management, investment banking and liquidation of investments;
- ✓ Growing competency about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation
- ✓ Imparting within them the concept of risk mitigation in financial sectors and their role in investment decisions of individuals and business enterprises;
- ✓ Capable of having self-guidance to plan and undertake independent research in a chosen discipline;
- ✓ Capable of doing teamwork, lifelong learning and continuous professional development.