

UNIVERSITY OF GOUR BANGA, MALDA

DRAFT SYLLABI FOR SEMESTER 1 AND 2 OF COMMERCE FOR 3 YEARS DEGREE/ 4YEARS HONS. DEGREE

[Under Curriculum and Credit Framework for Undergraduate Programmes (CCFUP) as per NEP- 2020]

[Effective from the Academic Session 2023-24]

1. Structure of Syllabi

Year	Semester	Course	Title of the Course	Credits
First year	Sem - I	COMM-MC-1	Basic Accounting Theory	4
		COMM-MC-2	Financial Accounting - I	4
		COMM-MinC-1	Principles and Practice of Management	4
		COMM-MDC-1	Fundamentals of Microeconomics	3
		AEC-1	Modern Indian Language -1 (MIL-1)**	2
		COMM-SEC-1	Entrepreneurship Development and Start-up	3
		VAC-1	Environmental Studies (ENVS)**	2
		Total Credit for I Semester		
	Sem - II	COMM-MC-3	Cost Accounting - I	4
		COMM-MC-4	Business Law	4
		COMM-MinC-2	Marketing Management	4
		COMM-MDC-2	Fundamentals of Macroeconomics	3
		AEC-2	Modern Indian Language -2 (MIL-2)**	2
		COMM-SEC-2	Information Technology and its Application in Business (2 TH + 1 Practical)	3
		VAC-2	Choose one from the Pool of Courses **	2
		COMM-Internship	Internship (Optional) #	2 #
	Total Credit for II Semester			22 +2 #
		Total Credit for First Year (Semester I & II)		

**AEC and VAC Papers are Common for all UG Programmes (B.A., B.Sc., B.Com.), to be decided by the University. These are merely suggestions. Syllabi for AEC and VAC will be provided by the respective UGBOS

Students are allowed to take up Internship anytime either during Semester II or IV or VI. The concerned college/department will decide and facilitate the whole thing keeping in view the modalities suggested by UGC. On completion of Internship and production of a certificate from the competent authority / Principal of the College concerned, credit for Internship will be given.

2. Nomenclature of Degrees

Degree	Name of the Programme
Certificate	Undergraduate Certificate in Accounting and Management
Diploma	Undergraduate Diploma in Accounting and Management
3 Years Degree	B. Com (Accounting and Management)
4 Years Hons. Degree	B. Com Honours in Accounting and Management
4 Years Hons. Degree with Research	B. Com Honours with Research in Accounting and Management

3. Contents of the Syllabi

SEMESTER – I

Basic Accounting Theory

COMM-MC-1

Credit: 04

Objective of the Course: The objective of the course is to help students in acquiring theoretical and conceptual insights into the discipline and to familiar them about purposes, principles, rules and procedure governing the accounting function of an enterprise.

Learning Outcomes: The students will be able to understand and conceptual framework of accounting along with principles, rules and procedures which are relevant to recording of different types of transactions.

Exam Duration: 2 hrs.

Marks: 50

Lectures: 60

U	Contents of the Course	M	L
1	Introduction to Accounting: Meaning, need, nature, classification, evaluation, role and Users of Accounting and Accounting Theory History of Accounting Thoughts (in brief) Basic Accounting concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures. Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses Bases of accounting: cash basis and accrual basis Branches of Accounting: Financial, cost and management accounting	15	22
2	Conceptual Framework of Accounting: Concept and development of Financial Reporting (including True blood Report, The Corporate Report, FASB Concept No. 1, Stamp Report).	5	8
3	Income Measurement: Concepts of Income Revenues, Expenses, Gains, losses, Assets, Liabilities and Equity. Approaches of income measurement, Methods of valuation of assets	8	8
4	Expenses: Meaning, categories, association with revenue and unexpired costs, Recognition of Gains and losses: Depreciation Accounting and Policy: Meaning, concept, causes and benefits of depreciation, methods of depreciation, Depreciation – a source of fund or not; Disposals of fixed assets, Exchange of plant assets, Amortisation of intangible assets	6	10
5	Accounting Standard (AS) and Ind AS: Concept, purpose and benefits of AS, Procedure of setting AS in India, IFRS and Ind AS: Brief idea and applications.	6	12
Semester end exam		40	40
Internal Assessment		10	
Total Marks (Semester end exam + Internal Assessment)		50	

Suggested Readings

- Prof. Jawahar Lal. Accounting theory and Practice, Himalaya Publishing House
- Das & Saxena. Accounting Theory & Practice, Navyug Publications
- Porwal, L.S. – Accounting Theory
- Hendrickson – Accounting Theory
- Bierman and Drebin – Financial Accounting

- Thacker, R.J. – Accounting Principles
- Meigs and Keller – Intermediate Accounting
- Edwards and Black – The Modern Accountant's Handbook
- Davidson – Handbook of Modern Accounting
- Maheshwari, S.N. – Advanced Accountancy Vo. I and II
- Shukla and Grewal – Advanced Accounting
- Gupta and Radhaswamy – Advanced Accounts, Vol. I and II

Financial Accounting – I

COMM-MC-2

Credit: 04

Objective of the Course: The objective is to help students in acquiring conceptual knowledge of financial accounting and to impart skills for recording various kinds of transactions.

Learning Outcomes:

- The students will be able to understand and identify the accounting principles, rules and procedures which are relevant to recording of different types of transactions.
- The students will be able to apply the accounting principles, rules and procedures in preparing basic financial statements of trading concerns and Non-profit making concern

Exam Duration: 2 hrs.

Marks: 50

Lectures: 60

U	CONTENTS OF THE COURSE	M	L
I	Recording of transaction: Journal, Ledger and preparation of Trial Balance. Cash Book and Bank Reconciliation Statement	4	8
II	Capital and revenue expenditures and receipts Bill of exchange – including accommodation bill Opening, Closing, Transfer, Adjustment and Rectification entries	6	10
III	Depreciation: The accounting concept of fixed asset and depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-provision. Reserve and Provisions: Theory and problems	8	10
IV	Consignment Accounts: Theory and Problems on cost price and invoice price Basis Joint Venture: Theory and Problems	8	12
V	Final Accounts of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet. Financial Statement of Not for Profit Concern: Preparation of Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet	12	20
	Semester end exam	40	60
	Internal Assessment	10	
	Total Marks (Semester end exam + Internal)	50	

Relevant Accounting Standards issued by the Institute of Chartered Accountants of India is to be followed.

Suggested Readings:

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- Hanif & Mukherjee, Financial Accounting, Corporate Accounting
- A. Basu, Financial Accounting, Corporate Accounting
- Mukherjee and Mukherjee, Financial Accounting Vol. I and II, Oxford University Press
- Paul and Paul, Financial Accounting, Corporate Accounting
- Basu & Das, Financial Accounting, Corporate Accounting

- R. L. Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication
- Gokul Sinha, Accounting Theory & Management Accounting,

Principles and Practice of Management

COMM-MinC – 1

Credit: 4

Objective of the Course: To gain a basic understanding of the nature and forms of business management and the primary functions of management that are vital for the smooth operation of business organisations.

Learning Outcome: The students should be able to understand the distinctive significance of each functional sphere of management and make meaningful decisions regarding the same for effective application in different types of organizations.

Exam Duration: 2 hrs.

Marks: 50

Lectures: 60

U	CONTENTS OF THE COURSE	M	L
I	Introduction to Management: Management - definition, importance, functions; Nature-as profession, science and art, universality of management; Levels of management; managerial tasks and skills	6	10
II	Different Schools of Management Thought: Classical School-contributions of Taylor and Fayol; Neo-classical School-Human Relations approach and Behavioural Science approach; Modern School-Systems approach and Contingency approach	8	10
III	Planning: concept, importance, types, steps, premises, barriers to effective planning and remedial measures; Strategic Planning-concept; Forecasting-concept, techniques	6	8
IV	Organizing : concept, importance, principles, different organization models - Line & Staff, Functional; Departmentalisation – need, basis, principles; Delegation of Authority elements, steps, barriers; Centralisation and Decentralization of Authority; Span of Management -concept and determining factors	6	8
V	Directing and Leadership: Directing: concepts, elements and importance; Leadership: Concept, importance, types, Major theories of Leadership (Likert's system four theory, Blake and Mouton's Managerial Grid theory, Fred Fiedler's situational leadership, Tannenbaum & Schmidt's Behavioural Model, Trait theory of leadership)	6	12
VI	Motivation, Co-ordination and Control: Motivation: Concept, steps, importance, Motivation theories: Maslow's Need-Hierarchy theory, Herzberg's Two- factor theory and McGregor's theory of X and Y; Coordination: concepts, importance, principles; Control: concepts, importance and Managerial tools of control.	8	12
	Semester end exam	40	60
	Internal Assessment	10	
	Total Marks (Semester end exam + Internal)	50	

Suggested Readings

- Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi
- P F, Drucker, Management Challenges for the 21st Century, Butterworth, Oxford
- F. Luthans, Organizational Behavior, McGraw Hill, New York
- Stoner and Freeman, Management, PHI, New Delhi
- R W, Griffin, Management, Houghton Mifflin, Boston
- P C. Tripathy, P N. Reddy, Principles of Management, Tata McGraw Hill, New Delhi
- K. Ravichandran, S. Nakkiran, Principles of Management, Avinash Paperbacks, Delhi
- Jwalkar, Ghanekar & Bhivpathaki, Principles & Practice of Management, Everest

Publishing House

- ParagDewan, Management Principles & Practices, Excel Books
- Anjaneesethi&BhavanaAdhikari, Business Communication, TMH
- R.K.Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Chaturvedi & Chaturvedi, Business Communication: Concepts, Cases and Applications, Pearson
- M.K.Shegal & VandanaKhetarpal, Business Communication, Excel Books

Fundamentals of Microeconomics

COMM-MDC-1

Credit: 3

Objective of the Course: This course intends to expose the student to the basic principles in Microeconomic Theory. It covers the decision-making behaviour of consumers and producers, and the functioning of markets

Learning Outcome:

- To learn some basic principles of microeconomics, interactions of supply and demand, and nature of perfect and imperfect markets.
- To define market, categorize markets and analyze perfectly competitive markets
- To interpret the relation between price change and elasticity
- To pursue advanced course on Finance

Exam Duration: 2hrs.

Marks: 50

Lectures: 45

U	CONTENTS OF THE COURSE	M	L
I	Introduction to Economics — Concept of utility, scope and economics. Relation with other disciplines. Basics of Demand and Supply: The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve- Shifting of the demand curve - The supply function and the supply curve - Derivation of individual supply curve and market supply curve - Shifting of the supply curve- Determination of equilibrium price.	8	10
II	Theory of Consumer Behaviour: Cardinal analysis - Law of diminishing marginal utility - consumer surplus Ordinal approach - Indifference curve analysis - Budget line - Consumer Equilibrium - Income consumption curve and Price consumption curve -Demand curve for Normal, inferior and Giffen goods Concept of Elasticity of demand - Measurement of elasticity of demand -Distinction between slope of a demand curve and the elasticity of demand - Elasticity of supply - Measurement.	10	10
III	Theory of Production and Production Function - The Law of variable proportions - Relationships among TP, AP, and MP. Concept of Iso-quant and Iso-cost - Finding the optimal employment of inputs - Ridge lines: the economic region of production - Output expansion path and homogeneous production function.	8	10
IV	Theory of Cost: Cost analysis - Different concepts - Accounting and Economic costs, Opportunity cost, Private and social costs; Short run and long run costs.	6	5

V	Market for Commodities: Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand. Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition,	8	10
	Semester end exam	40	45
	Internal Assessment	10	
	Total Marks (Semester end exam + Internal)	50	

Suggested Readings:

- Amit Sachdeva, Micro Economics, Kusum Lata Publishers
- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Case and Fair, Principles of Micro Economics, Pearson Education
- Jaydeb Sarkhel, Micro Economics, Book Syndicate
- Koutsyannis, Modern Micro Economic Theory.
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
- Petersen, Lewis, Managerial Economics, Pearson
- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education
- Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.

Entrepreneurship Development and Start-up

COMM-SEC-1

Credit: 3

Objective: The objective is to help students to understand the skills required for building enterprise and familiar with the process of developing enterprises.

Learning Outcomes: After successful completion of the course the student will be able to;

- Understand the concept of Entrepreneurship, its applications and scope.
- Know various types of financial institutions that help the business at Central, State and Local Level.
- Applies the knowledge for generating a broad idea for starting an enterprise/start up.

Exam duration: 2 hrs

Marks: 50

Lectures: 45

U	Contents of the Course	M	L
I	Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; Conflict in family business and its resolution. The contemporary role models in Indian business: their values, business philosophy and behavioural orientations;	8	10
II	Dimensions of Entrepreneurship: Entrepreneurship, techno-preneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship. Types of Business Entities: Big, Micro, Small and Medium Enterprises (MSMEs), concept of business groups and role of business houses and family business in India.	8	10
III	Sources of business ideas and tests of feasibility: Significance of writing the	8	10

	business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report		
IV	Mobilizing Resources - Mobilizing resources for business. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers;	8	6
	Emerging Issues in Start-up in India: Basic start-up problems; Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.	8	9
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House
- Desai, Vasant, "Management of Small Scale Industry", Generic
- Drucker, Peter, "Innovation and Entrepreneurship", Harper Business; Reprint edition
- Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand
- Kenneth, P. Van, "Entrepreneurship and Small Business Management"
- Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System"
- Khanka, S.S. "Entrepreneurship Development", S. Chand & Company
- Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
- Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
- Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
- Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
- Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
- Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
- Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc.Graw Hill.
- Mullins, J. (2004). New business road test. New Delhi: Prentice Hall.
- Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. Oxford University Press.
- Prahalad, C. K. (2006). Fortune at the bottom of the pyramid, eradicating poverty through profits. Wharton school Publishing.
- Scarborough & Zimmerer, Effective Small Business Management
- Stevenson, H. (Ed.). (2007). Perspective on entrepreneurship. Boston: Harvard Business Press.

SEMESTER – II

Cost Accounting - I

COMM-MC- 3

Credit: 04

Course Objective: To acquire knowledge and understanding of the concepts, methods and techniques of cost accounting.

Learning Outcomes: This course will help students to apply cost accounting principles in ascertaining cost of a product/service/operation, etc. They will be able to analyse the relationship between costs and profits and to utilise resources optimally.

Exam Duration: 2 hrs.

Marks: 50

Lectures: 60

U	CONTENTS OF THE COURSE	M	L
I	Introduction: Definition of Cost, Costing, Cost Accounting. Objectives and Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, Management Accounting, Essentials of a good Cost Accounting System. Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs. Cost sheet (including estimated cost sheet, total costs and unit costs).	10	15
II	Purchase of materials: Purchasing needs and organization, purchase procedure, documentation, material costs (direct and indirect). Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. Materials control: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. Methods of Pricing Material Issues: Various methods of pricing materials issues; Advantages and disadvantages of each method; Comparative analysis; Stock Valuation for Balance Sheet. Treatment of Normal and Abnormal Loss of Materials; Accounting and control of Waste, Scrap, Spoilage and Defectives.	10	15
III	Employee Cost- Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages, Overview of statutory requirements), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting). Incentive Systems –Main Principles for sound system of wage incentive schemes; System of Wage Payment and Incentives; System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose.	10	15
IV	Overhead: Introduction, Definition, Classification of Overhead- Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads. Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities. Machine Hour Rate	10	15
	Semester end Exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jain & Narang, Cost and Management Accounting
- B Bhattacharyya, Cost and Management Accounting,
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- R.Anthony, Management Accounting, Taraporewala
- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, A. K. Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann

Business Law
COMM-MC- 4
Credit: 04

Course Objective: To impart basic knowledge of the important business legislations along with relevant case laws. It introduces students to the creation, transfer and enforcement of negotiable instruments (e.g., checks and promissory notes) and the creation, priority and enforcement of security interests in personal property.

Learning Outcome: Upon successful completion of the course, student will be able to: Demonstrate an understanding of the Legal Environment of Business. Apply basic legal knowledge to business transactions. Communicate effectively using standard business and legal terminology.

Exam Duration: 2 hrs.

Marks: 50

Lectures: 60

U	Contents of the Course	M	L
I	The Indian Contract Act, 1872: Definition and Nature of Contract, Agreement: Offer and Acceptance, Consideration, Capacity of Parties to Contract, Free Consent, Legality of Object and Consideration, Expressly Declared Void Agreements, Contingent Contracts, Quasi Contracts, Performance of Contracts, Discharge of a Contract, Breach of Contract and Its Remedies, Indemnity and Guarantee, Bailment and Pledge and Agency.	12	17
II	Negotiable Instruments Act, 1881 As Amended By The Negotiable Instrument (Amendment) Act, 2002: Negotiable Instruments : Definition and Features, etc. (Promissory Note, Bill Of Exchange And Cheques), Holder And Holder In Due Course, Crossing And Dishonour Of Cheques, Dishonour Of Negotiable Instruments, Discharge From Liability On Negotiable Instruments.	8	10
III	The Sale Of Goods Act, 1930: nature of contract of sale of goods, conditions and warranties, transfer of property (ownership), performance of contract of sale : delivery of the goods .unpaid seller and auction sale	6	10
IV	The Indian Partnership Act, 1932: Formation Of Partnership, Relations Of Partners, Dissolution of Partnership and Firms. The Limited Liability Partnership Act, 2008: Incorporation of Limited Liability Partnership (LLP) And Matters incidental thereto, Partners, Their Relations and Connected Matters, Financial Disclosures and Investigation, Conversion Of Entities Into LLP, Compromise, Arrangement or Reconstruction of LLPs, Winding-Up and Dissolution of LLP.	10	15
V	Consumer protection act 1986: Main features definition of consumer, consumer grievance, redressal machinery, district forum, state commission, central forum.	4	8
	Semester end exam	40	60
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

Arora, S. Business Law, Taxman Publication.
 Ashok Sharma, Business Law, V.K. Global Publication.
 Biswajit Paul & Pinaki Ghosh, An Introduction to Business Law, ABS Publishing House, Kolkata.
 Das & Roy, Business Laws, Oxford University Press.
 Jena, B. & Mohapatra, A. Book of Business Laws, Himalaya Publishing House.
 Kuchhal, M.C. & Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
 Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
 S K Matta & Geetika Matta, Business Law, Vrinda Publications (P) Ltd.
 Tejpal Singh, Business Law, Pearson Publication.
 Tulsian, P.C, Business Law, S.Chand.
 U.R. Chowdhury, S. Bhattacharjee & S.P. Datta, Business Law, the Elegant Publications, Kolkata.

Marketing Management
COMM-MinC- 2
Credit: 04

Course Objective: To impart knowledge about marketing theories, principles, strategies and concepts and how they are applied.

Learning Outcomes: Students will be able to demonstrate an understanding of fundamental concepts of marketing. Identify the scope of marketing covering different functions of a marketing manager. Identify ethical and legal implication of marketing decisions.

Exam Duration: 2 hrs.

Marks: 50

Lectures: 60

U	Contents of the Course	M	L
I	Introduction: Nature, scope and importance of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	8	10
II	Consumer Behaviour and Market segmentation: Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.	8	10
III	Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product life-cycle; New Product Development Process.	6	10
IV	Pricing, Distribution Channels and Physical Distribution: Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.	10	15
V	Promotion and Recent developments in marketing: Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism	8	15
	Semester end exam	40	60
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- Kotler& Keller, Marketing Management, Pearson
- Ramaswamy and Namakumari, Marketing Management, McMillan
- Bhagwati, Pillai, Marketing Management, S.Chand
- Verma&Duggal, Marketing Management, Oxford
- Venugopal, P., Marketing Management, Sage
- Saxena, Marketing Management, McGraw Hill

Fundamentals of Macroeconomics
COMM-MDC- 2
Credit: 03

Course Objective: This course aims to introduce the students to the basic concepts of Macroeconomics (aggregate economy). It discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like GDP, savings, investment, money, inflation, etc. It also introduces students to simple analytical frameworks (e.g., the IS-LM model) for determination of equilibrium output.

Learning Outcomes: This course will allow students to understand the basic functioning of the economy as a whole.

Exam Duration: 2 hrs.

Marks: 50

Lectures: 45

U	Contents of the Course	M	L
I	Introduction to macroeconomics and national income accounting Basic issues studied in macroeconomics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts	10	10
II	Money: Functions of money; quantity theory of money; determination of money supply and demand; credit creation; tools of monetary policy Inflation: Inflation and its social costs; hyperinflation, inflationary gap, inflation targeting and the role of monetary policy in controlling inflation.	10	10
III	Government Budget: Classification of expenditure and receipts, meaning, objectives and components of Government Budget, fiscal deficit, revenue deficit and primary deficit.	6	8
IV	Business Cycle: Concept, phases, causes, implications and policy response	6	7
V	Keynesian model of the income distribution: consumption function, Investment function, and I.S. curve, Asset market equilibrium and L.M. curve, Comparative study of Monetary and Fiscal Policies. Short run Classical and Keynesian systems, fiscal and monetary multipliers	8	10
	Semester end exam	40	45
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

Abel, A., Bernanke, B. Macroeconomics, 9th ed. Pearson Education.

Blanchard, O. Macroeconomics, 7th ed. Pearson Education.

Dornbusch, R., Fischer, S., Startz, R. Macroeconomics, 12th ed. McGraw-Hill.

Jones, C. Macroeconomics, 4th ed. W. W. Norton.

Mankiw, N. Macroeconomics, 9th ed. Worth Publishers.

Errol D'Souza, Macroeconomics, Pearson Education, 2009.

Paul R. Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia, 9th edition, 2012.

Information Technology and its Application in Business COMM-SEC- 2

Credit: 03 (2 TH + 01 Practical)

Course Objectives: To provide computer skills and knowledge for commerce students and to enhance their level of understanding of usefulness of information technology tools for business operations.

Learning Outcomes: The students after completing the course will be able to perform basic functions in a word processor, spread- sheet and presentation software and apply the techniques in business purposes.

Exam Duration: 2 hrs.

Marks: 50

Lectures: 45

U	Contents of the Course	M	L
I	Introduction to word Processing: Concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using Word Processor	10	10
II	Spreadsheet: Concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical,	10	10

	Date and Time, Lookup and reference, Database, and Text functions		
III	Creating spreadsheet in Business Area: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression	10	8
IV	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	10	7
	Semester end exam	40	45
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

Biswajit Paul & Arindam Ghosh, Information Technology & Its Application in Business, Suhrid Book Stall, Kolkata.

Wallec Wang: Absolute Bigginers guide to Computing.

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4. General Information and Guidelines:

- (i) MC/ DSC = Major Course or Discipline Core Course, MinC = Minor Course, MDC = Multi-Disciplinary Course, AEC = Ability Enhancement Course, SEC = Skill Enhancement Course, VAC = Value Added Course.
- (ii) U = Unit, M = Marks, L = Minimum Number of Lectures
- (iii) Generally, for 50 marks course, 40 marks are allotted for End semester written examination and 10 for Internal Assessment based on objective criteria.
- (iv) Practical papers do not have any internal evaluation rather end semester examination (for theory portion) will have 30 marks and 20 marks are allotted for practical.
- (v) Each course is of 50 marks
- (vi) One Credit = 1 hour duration of teaching (lecture/tutorial) or 2 hour duration of practical period.

5. Internal Assessment: Suggested Guidelines

Generally, 10 Marks are allotted in each paper for internal assessment (except ENVIS, Practical and Dissertation/ Project Work):

Activity	Marks
Attendance	4
Internal Evaluation (Class test/MCQ/Behaviour/Viva Voce etc)	6
Internal Assessment (matter be conducted by the respective department of the concerned college as per the guidelines/instructions provided by the Controller of Examinations, UGB from time to time.)	10

The college may apply any other mode of internal assessment, if they feel that such mode of assessment is more appropriate. But appropriate record should be kept ready and be supplied as and when asked by the University authority, if need arises.

