TRIPURA UNIVERSITY

(A Central University)
Suryamaninagar

SYLLABUS

OF

Commerce

(General & Major)

Semester-I & II

Year 2014

TRIPURA UNIVERSITY

(A Central University)
Suryamaninagar

SYLLABUS

OF

Commerce

(General)

Semester-I & II

Year 2014

B.Com. General Course

SEM-I	
Code	**Subject**
FNDC1	English
C1P1	Principles of Management
C2P1	Business Laws
C3P1	Principles & Practice of Accounting
SEM-II	
Code	**Subject**
FNDC2	Modern Indian Language and History of Arts & Culture
C1P2	Business Economics and Business Mathematics
C2P2	Corporate Laws
C3P2	Elements of Cost Accounting
SEM-III	
Code	**Subject**
FNDC3	Environmental Studies
C1P3	Indian Financial System
C2P3	Entrepreneurship Development
C3P3	Advanced Accounting
SEM-IV	
Code	**Subject**
FNDC4	Computer Skills
C1P4	Business Economics and Business Statistics
C2P4	Business Ethics & Communication
C3P4	Elements of Auditing
SEM-V	
Code	**Subject**
FNDC5	Constitution of India and Planning
C1P5	Information Technology & e-Commerce
C2P5	Marketing Management & Human Resource Management
C3P5	Elements of Taxation
SEM-VI	
Code	**Subject**
FNDC6	Project
Optional I	**Any one** Group consisting of **Two Papers** from the following **Optional Groups (*)**
Optional II	
Optional III	**One Paper** from the following Soft Skill Courses (#)

Optional Groups (*)
Optional Group-I: Marketing Management Group
Retail Management
Sales & Distribution Management

Optional Group-II:Financial Management Group
Financial Markets & Institutions
Microfinance

Optional Group-III:Banking & Insurance Group
Banking Laws & Practice
Principles & Practices of Insurance

Optional Group-IV:Human Resource Management Group
Human Resource Planning
Human Resource Development

Soft Skill Courses (#)
Human Rights and Gender Studies
North-East Region Studies
Health and Hygiene
Travel and Tourism
Journalism
International Relations
Society and Technology

B.Com (General) Course
First Semester

Paper Code: C1P1 (Principles of Management)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

Unit – I Introduction to Management:
Management - Definition Importance - functions and Scope , Nature as profession, science and art, Universality of management - Role and Functions of a Manager - Levels of Management , Development of different school of management thought; contribution of classical school (Taylor and Fayol); Neo classical and human relation approach.

Unit – II Planning:
Meaning -Nature - Importance - Forms - and Steps in Planning, types of Plans; barrier to effective planning. Objectives: MBO; concepts and process - Policies - Procedures and Methods - Nature and Types of Policies. Decision-making: Types and technique of decision making.

Unit – III Organizing:
Concepts , Nature and Types of Organizations – Organization Structure - Span of Control. - Departmentalization - Informal Organization. Power - The sources of power Authorities, Authority Line, staff and functional authority – Difference between Authority and power - delegation of authority - Advantages and disadvantages of Delegation.

Unit – IV Co-ordination:
Meaning, Nature, Importance and Type and Techniques of Coordination. Coordination as essence of Management. Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of a sound control System and techniques of control.

References:

- Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi
- Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford
- Luthans, F, Organizational Behavior, McGraw Hill, New York
- Allen, L A, Management and Organisation, Tokyo
- Stoner and Freeman, Management, PHI, New Delhi
- Griffin, R W, Management, Houghtan Miffin, Boston
- Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi
- Ravichandran, K, Nakkiran, S, Principles of Management, Avinash Paperbacks, Delhi
- Jwalkar, Ghanekar & Bhivpathaki, Principles & Practice of Management, Everest Publishing House
- Parag Dewan, Management Principles & Practices, Excel Books

Paper Code: C2P1 (Business Law)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

Unit-I:
The Indian Contract Act, 1872: Contract – meaning, characteristics and kinds, essentials of valid contract- Offer and Acceptance – Consideration – Capacity of Parties – Competency to contract – Consent - Void and Voidable Agreements - Discharge of Contracts - Special Contracts.

Unit- II:
Sale of goods act 1930: Introduction on: definition; goods and their classification, Sale v/s Agreement to Sell, Goods, price and Time, Condition and Warranties, Express and Implied Conditions, "Doctrine of Caveat Emptor" and its exceptions, Performance of Contract of sale,
Unpaid seller - meaning and rights of an unpaid seller against the goods and buyer.

Unit – III:
Negotiable instruments act 1881: Nature and Characteristics of Negotiable instruments, Kinds of Negotiable Instruments – Promissory Notes, Bills of Exchange and Cheques. Parties to Negotiable Instruments, Negotiation, Presentment, Discharge and Dishonor of Negotiable Instrument, Law of agency, Bailment & Pledge.

Unit – IV:
Consumer Protection Act, 1986: Introduction: objective of the Act, definitions of complaint, consumer; consumer dispute, goods, services, etc. – Objectives of Central Council and State Council – Consumer Dispute Redressal Agencies: composition and jurisdiction of district forum, State – Commission and National Commission. Manner of Lodging a Complaint: procedure of complaint; findings of District Forum, Appeal.

References:

- Tulsian,P.C., Business LawTMH
- Chandra P.R., Business Law, Galgotia
- Mathur, Satish B., Business Law, TMH
- Kapoor, N.D., Business Law, Sultan Chand
- Gulshan, S.S., Business Law, Excel Books

Paper Code: C3P1 (Principles and Practice of Accounting)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

Unit – I:

Nature and scope - Characteristics of accounting information; Users of accounting information. Double entry book keeping system - Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle.

Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures. Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses. Recording of transaction: Journal, Ledger and preparation of Trial Balance.

Unit – II:

Classification of errors - Rectification of errors - Preparation of Suspense Account

Depreciation: Meaning – Causes - Objects of providing for depreciation -Factors affecting depreciation - Accounting Treatment - Methods of providing depreciation: Straight line method - Diminishing Balance Method.

Provisions and Reserves: Reserve Fund – Different Types of Provisions and Reserves.

Preparation of financial statements: of sole Proprietorship and Partnership business entities from a trial balance – Manufacturing, Trading, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance Sheet

Unit – III:

Bill of Exchange (excluding accommodation bill): Consignment, Joint Venture

Unit IV:

Preparation of financial statements: Single entry system of accounting (excluding conversion method), Final accounts of non-profit organization

References:

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Hanif & Mukherjee, Financial Accounting, TMH
- Frank Wood, Business Accounting Vol 1, Pearson
- Tulsian, Financial Accounting, Pearson
- Accounting Standards issued by ICAI

B.Com (General) Course
Second Semester

Paper Code: C1P2 (Business Economics and Business Mathematics)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

First Half
(BUSINESS ECONOMICS)
(Full Marks: 50)
(Written Examination: 40 & Internal Assessment: 10)

UNIT-I:

Introduction: Meaning, Importance and Relevance of Business Economics in Decision Making.

Elasticity of Demand: Concept and Measurement of elasticity of demand – price- income and cross suggestion for details elasticity – Average revenue – marginal revenue and elasticity of demand – Determinants of elasticity of demand, Importance of elasticity of demand.

Production Function – Law of variable proportions – Short-run analysis – Different Stages of Productions.

Theory of cost – short run and long run cost curve – traditional and modern approaches.

UNIT-II:

Market structure and business decisions – Objectives of business firm:

Perfect Competition – profit maximization and equilibrium of firm and Industry – run supply curve – price and output determination, Practical applications. Derivation of supply curve from total cost curves.

Monopoly – Determination of price under monopoly – Equilibrium of a firm - Comparison between perfect competition and monopoly – price determination and practical applications.

Factor pricing – Marginal Productivity Theory – Determination of rent – wage – interest and profit.

References:

- Pindyke and Rubinfeld, Micro Economics
- Gould & Ferguson, Micro Economic Theory
- Bernheim & Whinston, Microeconomics, TMH

Second Half
(BUSINESS MATHEMATICS)
(Full Marks: 50)
(Written Examination: 40 & Internal Assessment: 10)

UNIT-III

Compound interest and Annuities: Different types of Interest rates – Types of Annuities – Concept of present value – present value and amount of an Annuity – Valuation of Simple Loans and Debenture, problems relating to sinking funds.

Functions: Definition of functions – classification of functions – Different types of functions (Except Trigonometrical) – Even and Odd functions – Parametric functions – Composite function. Graphical representation of functions – Elementary ideas of Limit anf Continuity through the use of simple algebra functions.

Set Theory: Definition of Set – presentation of Set – different types of Sets – Null Set – Finite and infinite Sets – Universal Sets- Subset – Power Set etc. – Set operations – Law of Algebra of Sets – Venn diagram.

UNIT-IV

Matrices and Determinants: Definition of Matrices – Types of Matrices Properties of Determinants – Calculation of value of Determinants up to third order – Adjoin of Matrices – Elementary Row and Column operations – Inverse of Matricx – Solution of system of Linear Equation having unique solutions of a Matrix (By Cramers Rule and Matrix inversion Method)

Differentiation: Derivatives and its meaning – Rule of Differentiation – Significance of Derivatives - Rate measurement – Second order Derivatives.

Application of Derivatives – Increasing and Decreasing functions – Cases of one variable involving Second and maxima and minima of function point of inflection Higher Order Derivative.

References:

- S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
- R.G. D. Allen, Mathematical Analysis for Economists, Macmillan
- J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern

Paper Code: C2P2 (Corporate Laws)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

UNIT-I:
Characteristic of company; Lifting of company veil; Types of companies; Association not for profit; Illegal association; Formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts.

UNIT-II:
Documents: Memorandum of Association, Articles of Association, Doctrine of conservative Notice and Indoor management, Prospectus and Book building.

Share Capital: Issue, Allotment and Forfeiture of share, Transmission of shares, Buy-back and provision regarding Buy-back of share; Dividend provision and issue of bonus share.

UNIT-III:
Directors, Classification of Directors, Disqualifications, Appointment, Legal positions, Powers and Duties, Removal of Directors, Meeting of shareholders and Board; Kinds, convening and conduct of meetings.

UNIT-IV:
Winding up: Concept and Mode of winding up, grounds for compulsory and voluntary winding up
Emerging issues in company law: One Person Company (OPC), Small Company, Postal Ballot, Small shareholder on board, Directors Identity number (DIN), Corporate Identity Number (CIN), MCA-21, Online filing of document, Online registration of company, National Company Law Tribunal (NCLT), LLP, Insider trading, Rating agencies, Producer Company, Class Action, Secretarial Audit, CSR.

References:

- Kapoor, N.D., Corporate Law, Sultan Chand
- Sen & Mitra, Commercial Law including Company Law, World Press
- Bhadra, Satpati & Mitra, Karbari Ainer Ruprekha (Bengali Version), Dishari
- Ramaiya, A., Guide to the Companies Act, Wadhwa & Co.

Paper Code: C3P2 (Elements of Cost Accounting)
Full Marks: 100
(Written Examination: 80 & Internal Assessment: 20)

Unit I:
Introduction: Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost. Preparation of cost sheet.

Unit II:
Accounting and Control of Material Cost: Issue of materials, Methods of pricing of material issues – FIFO, LIFO, and Weighted Average. Inventory control- concept and techniques like fixing of stock levels, EOQ, ABC analysis,

Unit III:
Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of Idle time. Systems of wages payment.
Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Overhead recovery (Machine hour rate only)

Unit IV:
Methods of Costing: Unit costing, Contract Costing, Process costing. Treatment of process losses (excluding joint and by-products, Inter process profit and equivalent production).

References:

- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Manageres, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann

TRIPURA UNIVERSITY

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SYLLABUS

OF

Commerce

(Major)

Semester-I & II

Year 2014

B.Com. (Honours) Course

SEM-I	
Code	**Subject**
FNDC1	English
C1P1	Principles of Management
C2P1	Business Laws
H1	Financial Accounting: Theory & Applications

SEM-II	
Code	**Subject**
FNDC2	Modern Indian Language and History of Arts & Culture
C1P2	Business Economics and Business Mathematics
C2P2	Corporate Laws
H2	Cost Accounting

SEM-III	
Code	**Subject**
FNDC3	Environmental Studies
C1P3	Indian Financial System
C2P3	Entrepreneurship Development
H3	Corporate Accounting

SEM-IV	
Code	**Subject**
FNDC4	Computer Skills
C1P4	Business Economics and Business Statistics
C2P4	Business Ethics & Communication
H4	Auditing & Assurance

SEM-V	
Code	**Subject**
FNDC5	Constitution of India and Planning
C1P5	Information Technology & e-Commerce
C2P5	Marketing Management & Human Resource Management
H5	Direct Taxation
H6	Accounting Theory & Management Accounting

SEM-VI	
Code	**Subject**
FNDC6	Project
H7	Indirect Taxation
H8	Financial Management
Optional I	**Any one** Group consisting of **Two** Papers from the following **Optional Groups (*)**

Optional Groups (*)
Optional Group-I: Marketing Management Group
Retail Management
Sales & Distribution Management
Optional Group-II:Financial Management Group
Financial Markets & Institutions
Microfinance

Optional Group-III:Banking & Insurance Group
Banking Laws & Practices
Principles & Practices of Insurance

Optional Group-IV:Human Resource Management Group
Human Resource Planning
Human Resource Development

B.Com (Honours) Course
First Semester

Paper Code: C1P1 (Principles of Management)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

Unit – I Introduction to Management:
Management - Definition Importance - functions and Scope , Nature as profession, science and art, Universality of management - Role and Functions of a Manager - Levels of Management , Development of different school of management thought; contribution of classical school (Taylor and Fayol); Neo classical and human relation approach.

Unit – II Planning:
Meaning -Nature - Importance - Forms - and Steps in Planning, types of Plans; barrier to effective planning. Objectives: MBO; concepts and process - Policies - Procedures and Methods - Nature and Types of Policies. Decision-making: Types and technique of decision making.

Unit – III Organizing:
Concepts , Nature and Types of Organizations – Organization Structure - Span of Control. - Departmentalization - Informal Organization. Power - The sources of power – Authorities, Authority Line, staff and functional authority – Difference between Authority and power – delegation of authority - Advantages and disadvantages of Delegation.

Unit – IV Co-ordination:
Meaning, Nature, Importance and Type and Techniques of Coordination. Coordination as essence of Management. Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of a sound control System and techniques of control.

References:

- Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi
- Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford

- Luthans, F, Organizational Behavior, McGraw Hill, New York
- Allen, L A, Management and Organisation, Tokyo
- Stoner and Freeman, Management, PHI, New Delhi
- Griffin, R W, Management, Houghtan Miffin, Boston
- Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi
- Ravichandran, K, Nakkiran, S, Principles of Management, Avinash Paperbacks, Delhi
- Jwalkar, Ghanekar & Bhivpathaki, Principles & Practice of Management, Everest Publishing House
- Parag Dewan, Management Principles & Practices, Excel Books

Paper Code: C2P1 (Business Law)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

Unit-I:
The Indian Contract Act, 1872: Contract – meaning, characteristics and kinds, essentials of valid contract- Offer and Acceptance – Consideration – Capacity of Parties – Competency to contract – Consent - Void and Voidable Agreements - Discharge of Contracts – Special Contracts.

Unit- II:
Sale of goods act 1930: Introduction on: definition; goods and their classification, Sale v/s Agreement to Sell, Goods, price and Time, Condition and Warranties, Express and Implied Conditions, "Doctrine of Caveat Emptor" and its exceptions, Performance of Contract of sale,
Unpaid seller – meaning and rights of an unpaid seller against the goods and buyer.

Unit – III:
Negotiable instruments act 1881: Nature and Characteristics of Negotiable instruments, Kinds of Negotiable Instruments – Promissory Notes, Bills of Exchange and Cheques. Parties to Negotiable Instruments, Negotiation, Presentment, Discharge and Dishonor of Negotiable Instrument, Law of agency, Bailment & Pledge.

Unit – IV:
Consumer Protection Act, 1986: Introduction: objective of the Act, definitions of complaint, consumer; consumer dispute, goods, services, etc. – Objectives of Central Council and State Council – Consumer Dispute Redressal Agencies: composition and jurisdiction of district forum, State – Commission and National Commission. Manner of Lodging a Complaint: procedure of complaint; findings of District Forum, Appeal.

References:

- Tulsian.P.C., Business LawTMH
- Chandra P.R., Business Law, Galgotia
- Mathur, Satish B., Business Law, TMH
- Kapoor, N.D., Business Law, Sultan Chand
- Gulshan, S.S., Business Law, Excel Books

Paper Code: H1 (Financial Accounting: Theory and Applications)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

UNIT-I:
Nature and scope of accounting, Users of accounting information, Characteristic of accounting information, Basic accounting equation. Meaning of assets, liabilities, Equity, Revenue and Expenses. Accounting Concept and Accounting Conventions, Accounting Standards – brief introduction of AS-1, AS-2, AS-9 and IFRS.
Revenue recognition: Meaning, Objectives, Timing of revenue recognition, Recognition of expenses.

UNIT-II:
Rectification of Errors: Clarification, process preparation of separate account.
Depreciation: Meaning, causes, Characteristics, Methods (SLM, WDV and change of method only) as per accounting standard. Reserve and Provision: Meaning, Objective, Types and Accounting. Preparation of Financial Statements of Sole Proprietorship business firm and a Trial Balance - Manufacturing, Trading, Profit and Loss Account, Balance sheet.

UNIT-III:
Consignment Account: Nature, Consignment Vs. Sale, Proforma Invoice, account, sales, Commission, Stock Valuation, Normal and abnormal Loss, preparation of accounts.
Joint Venture Account: Nature, Joint Venture Vs Partnership, Methods of preparation of accounts, Consignment and Joint Venture. Branch Accounts: Debtors methods, Stock and Debtors methods, Final account method. Bills of Exchange (including accommodation bill).

UNIT-IV:
Partnership Accounts: Characteristics, Deed, Fixed and Fluctuating Capital, Valuation and fundamentals of Goodwill, Joint life policy, Changes of profit sharing ratio.
Reconstitution of Partnership Firm: Admission of Partner, Retirement, Death of a Partner, Dissolution of partnership firm, Modes of dissolution, Insolvency of one or more partners, Consideration of private estate and private liabilities.

References:

- Gupta & Menon: Principles of Accountancy
- Jain & Narang: Advanced Accounts
- Tulsian: Accountancy- Foundations for CA
- Shukla, Grewal & Gupta: Advanced Accounts

B.Com (Honours) Course
Second Semester

Paper Code: C1P2 (Business Economics and Business Mathematics)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

First Half
(BUSINESS ECONOMICS)
(Full Marks: 50)
(Written Examination: 40 & Internal Assessment: 10)

UNIT-I:

Introduction: Meaning, Importance and Relevance of Business Economics in Decision Making.

Elasticity of Demand: Concept and Measurement of elasticity of demand – price- income and cross suggestion for details elasticity – Average revenue – marginal revenue and elasticity of demand – Determinants of elasticity of demand, Importance of elasticity of demand.

Production Function – Law of variable proportions – Short-run analysis – Different Stages of Productions.

Theory of cost – short run and long run cost curve – traditional and modern approaches.

UNIT-II:

Market structure and business decisions – Objectives of business firm:

Perfect Competition – profit maximization and equilibrium of firm and Industry – run supply curve – price and output determination, Practical applications. Derivation of supply curve from total cost curves.

Monopoly – Determination of price under monopoly – Equilibrium of a firm - Comparison between perfect competition and monopoly – price determination and practical applications.

Factor pricing – Marginal Productivity Theory – Determination of rent – wage - interest and profit.

References:

- Pindyke and Rubinfeld, Micro Economics
- Gould & Ferguson, Micro Economic Theory
- Bernheim & Whinston, Microeconomics, TMH

Second Half
(BUSINESS MATHEMATICS)
(Full Marks: 50)
(Written Examination: 40 & Internal Assessment: 10)

UNIT-III

Compound interest and Annuities: Different types of Interest rates – Types of Annuities – Concept of present value – present value and amount of an Annuity – Valuation of Simple Loans and Debenture, problems relating to sinking funds.

Functions: Definition of functions – classification of functions – Different types of functions (Except Trigonometrical) – Even and Odd functions – Parametric functions – Composite function. Graphical representation of functions – Elementary ideas of Limit anf Continuity through the use of simple algebra functions.

Set Theory: Definition of Set – presentation of Set – different types of Sets – Null Set – Finite and infinite Sets – Universal Sets- Subset – Power Set etc. – Set operations – Law of Algebra of Sets – Venn diagram.

UNIT-IV

Matrices and Determinants: Definition of Matrices – Types of Matrices Properties of Determinants – Calculation of value of Determinants up to third order – Adjoin of Matrices – Elementary Row and Column operations – Inverse of Matricx – Solution of system of Linear Equation having unique solutions of a Matrix (By Cramers Rule and Matrix inversion Method)

Differentiation: Derivatives and its meaning – Rule of Differentiation - Significance of Derivatives - Rate measurement - Second order Derivatives.

Application of Derivatives – Increasing and Decreasing functions – Cases of one variable involving Second and maxima and minima of function point of inflection Higher Order Derivative.

References:

- S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
- R.G. D. Allen, Mathematical Analysis for Economists, Macmillan
- J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern

Paper Code: C2P2 (Corporate Laws)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

UNIT-I:
Characteristic of company; Lifting of company veil; Types of companies; Association not for profit; Illegal association; Formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts.

UNIT-II:
Documents: Memorandum of Association, Articles of Association, Doctrine of conservative Notice and Indoor management, Prospectus and Book building.

Share Capital: Issue, Allotment and Forfeiture of share, Transmission of shares, Buy-back and provision regarding Buy-back of share; Dividend provision and issue of bonus share.

UNIT-III:
Directors, Classification of Directors, Disqualifications, Appointment, Legal positions, Powers and Duties, Removal of Directors, Meeting of shareholders and Board; Kinds, convening and conduct of meetings.

UNIT-IV:
Winding up: Concept and Mode of winding up, grounds for compulsory and voluntary winding up
Emerging issues in company law: One Person Company (OPC), Small Company, Postal Ballot, Small shareholder on board, Directors Identity number (DIN), Corporate Identity Number (CIN), MCA-21, Online filing of document, Online registration of company, National Company Law Tribunal (NCLT), LLP, Insider trading, Rating agencies, Producer Company, Class Action, Secretarial Audit, CSR.

References:

- Kapoor, N.D., Corporate Law, Sultan Chand
- Sen & Mitra, Commercial Law including Company Law, World Press
- Bhadra, Satpati & Mitra, Karbari Ainer Ruprekha (Bengali Version), Dishari
- Ramaiya, A., Guide to the Companies Act, Wadhwa & Co.

Paper Code: H2 (Cost Accounting)
Full Marks 100
(Written Examination: 80 & Internal Assessment: 20)

Unit-I:

Introduction: Definition, objectives and significance of Cost Accounting, Cost Accounting Vs Financial Accounting, Methods of Costing, Classification of Costs. Material and Labour: Need for and Advantages of Material Control System, Pricing Issue of Materials, Labour - Time Keeping, Time Booking, Treatment of Idle Time and Labour Turnover.

Unit-II:

Overheads: Types and Methods of Absorption of Overheads, Practical problem on overhead recovery rate

Unit Costing: Preparation of Cost Sheet

Unit-III:

Process Costing: Preparation of Process Accounts. Treatment of Normal and Abnormal loss, Treatment of Joint Product and By-product.

Contract Costing: Preparation of Contract Ledger, Determination of Profit on Completed and Uncompleted Contracts

Unit-IV:

Marginal Costing: Concepts of marginal and absorption costing. Cost Volume Profit (CVP) analysis. Break Even Analysis.

Standard Costing: Concept and Use. Setting up of standards. Computation of variance relating to Materials and Labour Cost.

References:

- B.Banerjee, Cost Accounting, PHI
- 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, Ashish K., Cost Accounting for Business Manageres, Elsevier

TRIPURA UNIVERSITY

(A Central University)
Suryamaninagar-799022

Syllabus

OF

Commerce

Semester III

2014

B.com General
Semester-III
Paper Code- C1P3
INDIAN FINANCIAL SYSTEM
Full Marks-100
Theory-80 Internal Assessment- 20

Unit-I

Financial System: Meaning, Significance & Components - Structure of Indian Financial System (Concepts Only).

Commercial Banks – Credit Creation & Limitations

Reserve Bank of India- Credit Control Policy.

Unit-II

Money Market: Concept, Structure of Indian Money Market, Acceptance House, Discount House, Call Money Market, Recent Trend of Indian Money Market.

Unit-III

Capital Market: Concept, Security Market, Primary and Secondary Market – Functions & Role, Functionaries of Stock Exchange- Broker, Sub-Broker, Jobbers, Consultants, Institutional Investors.

Unit-IV

Non-Banking Financial Company- Functions and Roles.

Investors' Protection Functions & Role of the SEBI & Company Law Board.

Financial Service: Merchant Banking – Functions & Roles.

Credit Rating – Concept and Types.

Suggested Readings:

- Khan, M. Y., Indian Financial System- Theory and Practices, TMH, New Delhi.
- Bhole, L.M. Financial Markets and Institutions, TMH, New Delhi.
- Pathak, B., Indian Financial System-Pearson, New Delhi.
- Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book concern, Kolkata.
- Nayak and Sana, Indian Financial System and Financial Market Operations, Rabindra Library, Kolkata.
- Clifford, Gomez, Financial Markets, Institutions and financial service, PHI.

B.Com. General
SEMESTER– III
Paper Code :C2P3
ENTREPRENEURSHIP DAVELOPMENT
Full Marks-100
Theory-80 Internal Assessment- 20

UNIT – I

Concept of Entrepreneurship and Entrepreneur – Nature of Entrepreneurship. Scope and Importance –Entrepreneurship as a career – Characteristics and Functions of Entrepreneur – Entrepreneurial Qualification – Role of Creativity and Innovation in Entrepreneurship: Micro Small and Medium Entrepreneurship, Sole Proprietorship, and Family Venture.

UNIT II

The Entrepreneur and Law: Legal Protection of Innovations – Patents – Trademarks and Copyright.

UNIT III

Promotion of a Venture: Opportunity Analysis, External Environment Analysis – Economic. Social and Technical factors.
Legal Requirements for establishing a New Unit.

Financing of New Ventures: Methods of Financing – Equity Financing, Venture Capital, Debt Financing and Government Grants.

UNIT IV

Project Planning and Feasibility Studies: Methods of Preparation of Project Plans : Technical. Financial and Commercial Feasibility; Contents of a project report
Entrepreneurial Development Programme (EDP):- Need, Objectives, Phases Relevance and Achievements.

Recommended Books: -

Entrepreneurship and small Business Start-up, Growth and Maturity – Paul Burns.
Entrepreneurship: Robert D Hisrich, Michael P Peters, Dean A Shepherd
Entrepreneurship in the New Millennium- Kuratko, Hodgetts
Pandey I. M: Venture Capital – The Indian Experience; Prentice Hall of India.
Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
S. S. Khanka: Entrepreneurial Development, S. Chand & Co, New Delhi.
Vasant Desai: Dynamics of Entrepreneurial Development & Management. Himalaya Publishing House.

B.Com. General

SEM – III
Paper Code :C3P3
ADVANCED ACCOUNTING
Full Marks-100
Theory-80 Internal Assessment- 20

Unit I

Self-Balancing System
Issue of Shares (Excluding Pro-rata allotment)
Redemption of Preference Shares.

UNIT II

Accounting for Amalgamation.
Absorption and Internal Reconstruction of Companies.

UNIT III

Departmental and Branch Accounts (Excluding Foreign Branch & Independent Branch)
Government Accounting- Emerging Trend
Fire Insurance Claim (Loss of Stock only)

UNIT IV

Royalty Accounts (Excluding Sub-royalty)
Accounting for Packages and Empties
Accounting for Higher Purchase and Installment Payment system.

Suggested Reading:

1. R. L. Gupta & Radheswamy, Advance Accounting Vol. I, S. Chand Publication.
2. Maheshwari & Maheshwari. Advance Accounting Vol. I, Vikash Publishing House.
3. Tulsian, Financial Accounting, Pearson Higher Education.
4. Hanif, M.. & Mukherjee. A. Corporate Accounting McGrew Hill Publication. New Delhi.
5. Hanif, M., & Mukherjee. A. Financial Accounting McGrew Hill Publication. New Delhi.
6. Basu. Amitabha, Corporate Accounting, Tee Dee Publication. Kolkata.
7. Accounting Standards Issued by ICAI.

B.Com. Honours
SEMESTER– III
CORPORATE ACCOUNTING
PAPER : H3
Full Marks-100
Theory-80 Internal Assessment- 20

Unit I

Issue of Shares (Including Pro-rata allotment), Forfeiture and Re-issue of Shares.
Redemption of Preference Shares and Debentures.

UNIT II

Preparation and Presentation Company's Final accounts.
Valuation of Goodwill – Valuation of Shares

Unit – III

Accounting for Amalgamation (AS-14), Absorption.
Reconstruction (Internal and External) of Companies.

UNIT IV

Holding Company Accounts (Except Chain Holding and Cross Holding)
Company Liquidation Accounts.

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TRIPURA UNIVERSITY

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Syllabus

OF

Commerce
(Major & General)

Semester - IV

2014

B.Com General Course
Semester –IV
Paper –CIP4

GROUP-A
Business Economics

UNIT – I Macro-Economic Concepts and National Income

Marco-Economic Variables. Circular Flow of Income in Two, Three, Four Sector Economy, Relation between Leakages and Injections in Circular Flow; National Income: Concepts, Definition, Methods of Measurement-GNP identity, basic macroeconomic identity, Problems in Measurement of National Income & Precautions in Estimation of National Income.

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GROUP – B
Business Statistics

UNIT-I : Presentation and Classification of Statistical Data

Definition, scope, functions and limitations of Statistics; Statistical Data: Meaning and types, Collection, classification and presentation of data. Construction of a frequency distribution; different charts and diagrams, Different measures of central tendency, Different measures of dispersion : Relative and Absolute.

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4. Statistics –N.G.Das
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6. Macro Economics – J. Sarkheal
7. Macro Economics – Bhattacharjee & Sankar

SEM-IV

C2P4

BUSINESS ETHICS AND BUSINESS COMMUNICATION

UNIT – I

Introduction of Ethics: Meaning, Some Canon of Ethics, Nature of Ethics. Ethical Standard, Factors to be considered in making the ethical judgment.

UNIT-II

Ethics at Work Place: Ethics in Marketing and Consumer Protection – Ethics in Accounting and Finance. Corporate Social responsibility.

UNIT-III

Business Communication: Introduction, Objectives, Basic feature of Communication, Effective Communication – Principles, Models.

Types of Communication: Formal & Informal Communication, Corporate Communication, Group Discussion, Mock Interview, Seminar. Modern Forms of Communication – FAX, E-Mail, Video Conferencing.

UNIT-IV

Writing of Business Letters, Quotation & Offer, Inquiries, Placement of Order, Cancellation, Modification, Status Enquiry, Insurance & Bank Matters.

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Ashik.K.Ladhani, Business Ethics & Business Business Communication, Taxman

R.S.N.Pillai, Bagavathi, Modern Commercial Correspondence, S. Chand

SEM – IV

CBPA

ELEMENTS OF AUDITING

UNIT – I

Meaning and Objective of Audit: Errors and Fraud in Accounting and the Role of Auditor – Advantages and Limitation of Auditing – Relation between Accountancy and Auditing – Social Objectives of Auditing – Internal Audit, Statutory Audit, Non-statutory Audit, Periodical Audit, Complete Audit, Cost Audit, Management Audit, Continuous Audit, Tax Audit, Social Audit (Objectives, Uses and Limitations)

UNIT-II

Preparatory steps before commencement of New Audit. Audit Programmed – Audit Note Book – Audit Working Papers – Audit Evidence – Audit File – Routine Check – Test Checking

Internal Control and Internal Check system – Definition, Objectives, Principles and Limitations of Internal control system, Difference between Internal control and Internal Check – Internal Checks in regards Cash receipts, Cash and Credit sales, Cash and Credit Purchases, Wages payment, - Auditor's role regarding Internal Control and internal check.

UNIT-III

Vouching, Verification, and valuation of Assets and Liabilities: Meaning – Objectives – Importance – Types of Vouchers – General Principles of Vouching – Vouching and Routine Checking – Vouching of Different Items of Transactions - Verification and valuation of Assets and Liabilities with special reference to Goodwill, Plant and machinery, Building, Investment, Stock, debtors, Cash, Copyright, Overdraft, Bills Payable, share capital, Loan and Contingent Liabilities.

UNIT-IV

Qualifications of an Auditor including the relevant provisions of The Chartered accountants Act, 1949: Appointment, remuneration, Removal, Rights, Duties, Liabilities of an auditor.

Suggested Readings:

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B.Com Honours
Semester – IV
Honours – H4
AUDITING AND ASSURANCE

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Verification and valuation of assets and liabilities, meaning, importance and auditor's duties in regard to verification and valuation of stock, investment, goodwill, creditors.

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Company Audit. Qualification, appointment, remuneration, rights, duties and liabilities of company auditor. Divisible profit and dividend – Auditor's Duties (with case laws).

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Audit report and certificate – definition, distinction between report and certificate Types of report, Contents and specimen of Company Audit report.

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~~B.Com General Course~~
Semester –IV
Paper –CIP4

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Syllabus

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Semester - IV

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B.Com General Course
Semester –IV
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SEM-IV

C2P4

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SEM – IV

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Semester – IV
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Semester –IV
Paper –CIP4

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UNIT-I

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Syllabus

OF

Commerce

(General & Major)

Semester – V

2014

Final Syllabus of B.Com. 5th Sem,2016

Elements of Taxation (C3P5)

UNIT-1

Basic Concepts and Definitions: Income, Assessee, Previous Year, Assessment Year, Sources of Income, Heads of Income, Gross Total Income, Total Income

Residential Status and Incidence of Tax: Residential Status of all persons except Company

Income forming part of Total Income (Except Section 10A, 10AA, 10B, 10BA)

Agricultural Income: Definition, Determination of Agricultural and Non-agricultural Income, Assessment and Tax Liability

UNIT-2

Heads of Income and Provisions governing Heads of Income

(a) Income from Salaries (b) Income from House Property

UNIT-3

Heads of Income and Provisions governing Heads of Income

(a) Profits and Gains from Business and Profession

(b) Capital Gains

UNIT-4

Income from Other Sources: Basic Concepts (excluding Deemed Dividend)

Deduction from Gross Total Income

Basic Concepts, Deductions u/s 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80U.

Computation of Tax Liability

Computation of Total Income and Tax Liability of an individual

Note: The Assessment year immediately prior to the current Assessment year will be considered (e.g., if the examination is held in the year 2016-17, the Assessment year to be considered for the purpose of examination is 2015-16).

Suggested Readings:

1. Direct Taxation: Law & Practice- Dr. V. K. Singhania & Dr. Monica Singhania, Taxmann Publications, New Delhi
2. Direct Taxation: Problems & Solutions- Dr. V. K. Singhania & Dr. Monica Singhania, Taxmann Publications, New Delhi
3. Direct Taxation: Law & Practice- Dr. Sujit Kumar Roy, ABS Publications, Kolkata
4. Direct Taxation: Law & Practice- Dr. C. H. Sengupta, Dey Book Concern, Kolkata
5. Direct Taxation: Law & Practice- B. B. Lal, Pearsons Higher Education, New Delhi

Direct Taxation (H5)

UNIT-1

Basic Concepts and Definitions: Income, Assessee, Previous year, Assessment year, Sources of Income, Heads of Income, Gross Total Income, Total Income, Tax Evasion, Tax Avoidance, Tax Planning

Residential Status and Incidence of Tax: Residential Status of all persons except Company

Income not forming part of Total Income (Except Section 10A, 10AA, 10B, 10BA)

Agricultural Income: Definition, Determination of Agricultural and Non-agricultural Income, Assessment and Tax Liability

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(a) Income from Salaries (b) Income from House Property

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Heads of Income and Provisions governing Heads of Income

(a) Profits and Gains from Business and Profession

(b) Capital Gains

UNIT-4

Income from Other Sources: Basic Concepts (excluding Deemed Dividend)

Set off and Carry Forward of Losses

Mode of set off and carry forward, Inter-source and Inter-head set off, Carry forward and set off of losses

Deduction from Gross Total Income

Basic Concepts, Deductions u/s 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80U.

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Computation of Total Income and Tax Liability of an individual and firm

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5. Direct Taxation: Law & Practice- B. B. Lal, Pearsons Higher Education, New Delhi

Marketing Management & Human Resource Management (C2P5)

Marketing Management

UNIT-1

Marketing: Nature, scope, importance and objectives- Difference between Marketing and Selling- Marketing Environment.

Marketing: Planning, Organizing and Controlling

UNIT-2

Market Segmentation- Consumer Behaviour.

Marketing Mix: Product, Price, Place, Promotion.

Emerging Issues in Marketing: e-Marketing, Green Marketing, Socially-responsible Marketing, Relationship Marketing (basic ideas).

Human Resource Management

UNIT-3

Human Resource Management: Meaning, relevance, role and functions- Human Resource Planning: Job-Description, Analysis and Evaluation, Recruitment & Selection. Human Resource Development: Performance Appraisal, Wage and Salary Administration.

UNIT-4

Industrial Relations: Objectives, Trade Union, Collective Bargaining, Welfare and Social Security Measures- Workers' Participation in Management- Indian Scenario.

Suggested Readings:

1. Marketing Management: A South Asian Perspective- Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileswar Jha, Pearsons Higher Education, New Delhi
2. Marketing Management: Planning, Implementation & Control V. S. Ramaswamy, S. Namakumari, Macmillan Business Books, New Delhi
3. Marketing Management: In the Indian Background- C. N. Sontakki, Kalyani Publishers, Ludhiana
4. Human Resource Management- V. S. P. Rao, Excel Books, New Delhi
5. Human Resource Management- C. B. Gupta, Sultan Chand & Sons, New Delhi
6. Human Resource Management- Biswajit Pattnayak, PHI, New Delhi

Accounting Theory and Management Accounting (H6)

UNIT-1

Accounting Theory: Definition, nature, functions, classification, advantages, limitations, need for the Study- Relation between Accounting Theory and Accounting Practice.

Accounting Principles: Explanation of different terms (Principles, Concepts, Postulates, Conventions; Doctrines)

Generally Accepted Accounting Principles (GAAP). Some important Accounting Concepts: Proprietory, entity, fund, money measurement, accounting period, going concern.

Some important Accounting Conventions: Disclosure, materiality, conservatism, consistency, historical cost.

Measurement of Accounting Income: Concepts of revenue, gain, cost, expenses, loss, revenue expenditure, Capital expenditure and deferred revenue expenditure- Difference between Accounting and Economic concepts of Income- Necessity and methods of measuring Accounting Income- Importance of matching Concept.

UNIT-2

Capital: Concepts of Economic and Accounting Capital- Characteristics of Capital- Classification of Accounting Capital- Relation between Capital and Income- Reasons for differentiating between Capital and Income- Maintenance of Capital

Assets and Liabilities: Assets- Definition, classification, characteristics, recognition, need for valuation- Valuation of Tangible and Intangible Assets- Valuation of Current Assets.

Liabilities- Definition, characteristics, classification, need for valuation and measurement

Financial Statements: Meaning, nature, importance, limitations- Profit & Loss Account: characteristics, objectives, forms of presentation- Balance Sheet: meaning, different related views, forms of Presentation- Relation between Profit & Loss Account and Balance Sheet- Role of Financial Statements in exhibiting True and Fair View.

UNIT-3

Management Accounting

Introduction: Definition, nature, objectives, scope, functions, advantages, limitations, techniques and need - Comparison with Cost and Financial Accounting- Role of Management Accountant.

Working Capital: Concept, composition, nature, importance and types of Working Capital- Different Sources of Working Capital- Working Capital Forecasting.

UNIT-4

Accounting Ratio Analysis: Meaning, utility, limitations; source-wise classification of Accounting Ratios,- computation of important Accounting Ratios (excluding detailed interpretation), Preparation of Financial Statements from the given Ratios

Funds Flow Analysis: Meaning, advantages and limitations; various sources and uses, Preparation of Funds Flow Statement.

Suggested Readings:

1. Accounting Theory- Dr. L. S. Porwal, McGraw-Hill Education, New Delhi
2. Accounting Theory- Jawarlal, Himalaya Publishing House, New Delhi
3. Accounting Theory & Management Accounting- Dr. Debasish Banerjee, Dey Book Concern, Kolkata
4. Management Accounting- Ravi M. Kishore, Taxmann, New Delhi
5. Management Accounting- M. Y. Khan & P. K. Jain, McGraw-Hill Education, New Delhi

B.Com. General Course Sem-V
Code: C1P5
Information Technology & E-Commerce

Unit – I

Introduction to Computers: Definition, Characteristics and limitations of computers- Elements of Computers – Hardware – CPU – Primary and Secondary memory Input and Output devices.

Modern communications (Concepts only): Communications – FAX, Voice mail, and information services – E Mail – Creation of email id – group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access.

Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories.

Unit – II

MS Word & Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document –Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct –Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelops and catalogs - Working with Tables – Format Painter.

MS EXCEL: Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit – III

RDBS and MS Access Data, Information, Database, File, Record, Fields Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window – Tables, Forms, Queries and Reports – Data validity checks.

MS PowerPoint: Features, advantages and application of MS Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views - Formatting –Insertion of Objects and Charts in slides - Custom Animation and Transition.

Unit -IV

Internet & E commerce: Services available on internet - WWW – ISP; Protocols: Types, Virus, Firewall.

Ecommerce: Meaning, advantages and limitations, applications of E-commerce, E-commerce Models, Payment Gateways.

Unit – V

Financial Accounting Package and its Implementation: Introduction to Accounting Package, Preparation of various Reports, Invoicing & Inventory, Tax Accounting - TDS, Service Tax, VAT, CST, E Duty, TCS, Payroll

Suggested Readings:

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
3. Fundamentals of Computers: P. Mohan, Himalaya Publishing House
4. Information Technology: Dennis P. Curtin, McGraw Hill International
5. E-Commerce, E-Business: C.S.Rayudu , Himalaya Publishing House
6. Microsoft Office Excel 2003 step by step: Frye, PHI
7. Fundamentals of Computers: Atul Kahate, Tata McGraw Hill
8. Fundamentals of Computers: V. Srinivas, Kalyani Publications
9. Microsoft Office Word 2003 step by step: Online Training Solutions Inc PHI
10. Microsoft Office Access 2003 step by step: Online Training Solutions Inc, PHI
11. Microsoft Office Power Point 2003 step by step: Online Training Solutions Inc,PHI
12. MS Office: Sanjay Saxsena
13. MS Office: BPB Publications
14. E commerce: CSV Murthy, Himayalaya Publishing House
15. Raymond Green Law: Fundamentals of the Internet, Tata Mc Graw Hill
16. Fundamentals of Information Technology: Deepak Bharihanke, Excel
17. Computer Applications in Business: K. Mohan Kumar, Dr. S. Rajkumar, Tata.
18. Fundamentals of Information Technology: Dr.K.Kiran Kumar, Laysa.

TRIPURA UNIVERSITY

(A Central University)
Suryamaninagar-799022

Syllabus

OF

Commerce

Semester – VI

2014

Syllabus of B.Com(Hons.):Semester –VI

Code H7 : Indirect Taxation Marks: 100

Unit I

Service tax –concepts and general principles, Charge of service tax and taxable services,

Service Tax: Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit

Unit II

Tripura VAT, Concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit III

Central Excise: Central Excise Law in brief –Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit IV

Customs laws: Basic concepts of customs law, Territorial waters, high seas, Types of custom duties –Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

Suggested Readings :

1. Singhania, Vinod K., and Singhania, Monica. Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
2. Datey, V.S. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
3. Kumar, Sanjeev. Systematic Approach to Indirect Taxes, Latest edition.
4. Gupta, S. S. Service Tax -How to meet your obligation Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Ahuja, Grish .,& Gupta, Ravi. Indirect Taxes, Flair Publication Pvt. Ltd.

B.Com(Hons.):Semester –VI
Code H8 : Financial Management: Marks: 100

Unit I:

Introduction :Nature, scope and objectives of financial management -concept, Time value of money, Risk and Return, Meaning & concept of capital Budgeting process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR)

Unit-II

Cost of capital and Financing Decision : Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating cost of Equity, Cost of Retained Earnings, Cost of Debt and cost of Preference Capital, Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) Operating and Financial leverage, Determinants of capital structure.

Unit III :

Dividend Decision: Theories for Relevance and irrelevance of dividend decision for corporate valuation – Walter's Model, Gordon's Model, MM Theory and Determinants of Dividend.

Unit IV:

Working Capital Decisions: Concepts of Working Capital, Operating & Cash Cycles, sources of short term finance, cash management, receivables management, inventory management with simple problem.

Suggested Readings :

1.Khan,M.Y. and P.K. Jain , Financial Management :Text and Problems, Tata McGraw Hill. B.Com(Hons.)CBCS 60 Department of Commerce, University of Delhi, Delhi

2. Srivastava, Rajiv , and Anil Mishra, Financial Management, Oxford University Press, UK
5. Singh , Preeti, Financial Management, Ane Books Pvt. Ltd, New Delhi

3.Singh, Surender and Kaur Rajeev. Fundamentals of financial Management, Mayur Paper Book Noida

4.Rustagi,R.P., Financial management , Galgotia Publications Company.

5. Pandey, IM. Financial Management, Vikas Publications UNCTAD Reports.

6. Chandra,P., Financial Management-Theory and Practice, Tata McGraw Hill

7. Bhalla, VK., Financial Management & Policy , Anmol Publications, Delhi

8. Banerjee ,B, Fundamentals of Financial Management, PHI, New Delhi

Optional Groups

Optional Group- I: Marketing Management Group

RETAIL MANAGEMENT

Unit: I

INTRODUCTION: Meaning, definition, nature, classification and Functions of retailing, factors influencing retailing, franchising in retailing, retailing scenario in global and India. prospects of retailing in India, Retail as a career

Unit: II

TRENDS IN RETAIL ORGANISATION: Global overview of Retailing, factors influencing the consumers shopping in the near future – Cross-border Movement, Consolidation, Migration of Formats; Key drivers of Retailing in India; growth of organized retailing in India; Retail environment; FDI in Retail India; Retail Formats and their evolution: Conventional Retail formats by the Marketplace, contemporary retail formats by customer mediation, Store formats in retail parlance- store formats by location, ownership, size, price, concessions; Specialty store, Department store, the Plaza, the Mega Markets, the Mall, the emporium, the Bazaar, Stop-Over, Single Price Denomination, Kiosk (Concepts only), impact of IT in Retailing.

Unit: III

RETAIL CONSUMER BUYING BEHAVIOR: Types, factors influencing, segmentation, positioning, Stores Location and Layout: Interior and Exterior Design, choice of store location, factors affecting store layout, types of layout. Types, factors influencing, segmentation, positioning, Stores Location and Layout: Interior and Exterior Design, choice of store location, factors affecting store layout, types of layout.

Unit: IV

RETAIL MARKETING MIX: Introduction, meaning, 4 Ps of Retail Marketing Mix: Product- Merchandise Mix – Depth and width of Merchandise; Merchandise Management, Category Management, Merchandise assortment and Stock Keeping Units(Meaning); Price - influencing factors; price sensitivity, value pricing, Markdown Pricing (concepts only); Place –Supply Channel, retail logistics; Promotion – Setting Objectives, Communication effects, promotional Mix; importance of Retail Marketing Mix, SUPPLY CHAIN MANAGEMENT Meaning, Definition, objectives, importance and principles of Supply Chain Management, participants in the supply chain, supply chain structure- simple and extended supply chain; role of IT in Supply chain Management.

Suggested Readings

1) G.G.Vadamani, Retail Management, Jaico Publication Bangalore 2009
2) Barry Bermans and Joel Evans: "Retail Management- A Strategic Approach", 8th edition, PHI Pvt. Ltd., New Delhi, 2002
3) A.J. Lamba, "The Art of Retailing", Tata Mc Graw Hill, New Delhi.
4) Swapna Pradhan, Retailing Management, TMH

5) James R. Ogden and Denise T., Integrated Retail Management
6) A. Sivakumar, Retail Marketing, Excel Books.

SALES AND DISTRIBUTION MANAGEMENT

Unit I

Introduction to Sales Management: Nature, Scope and Importance of Sales Management, Background of Sales Management, Role and Competencies of Sales Managers, Sales Strategies, Emerging Trends in Sales, Sales Objectives.

Unit II

Personal Selling Process, Importance and challenges, Types of Selling, Transactional and Relationship Selling, Sales Forecasting Methods. Spin model.

Unit III

Sales Force Recruitment and Selection Process, Sales Force Training, Importance and Role of Training Programmes, Motivation and Compensation of Sales Personnel, Sales Territories and Sales Quotas. Theories of motivation.

Unit IV

Role and Importance of Sales Personnel, Sales Budgets, Sales Audits, Legal and Ethical Issues in Sales Management, Role of Information Technology in Sales Management., evaluating sales personnel,

Suggested Readings :

1. Donaldson Bill, (2007), Sales Management, Principles, Process and Practice Palgrave, Macmillan.

2. Havaldar.K.K. & Cavale V.M (2007), Sales and Distribution Management. Text & Cases, Tata McGraw Hill Publishing company Ltd. New Delhi.

3. Jobber, David and Lancaster, Geoffery, (2006), Selling and Sales Management, 7th edition, Pearson Education, New Delhi.

4. Tyagi, Kumar, Arun, (2010), Sales Management, Atlantic Publishers.

Optional Group- II: Financial Management Group

Financial Markets and Institutions

Unit :I

- Roles of Financial Markets and Institution: Overview and Role of Financial markets, Security Trade in Financial Market; Roles of Financial Institutions; depository and non-depository institution, consolidation &competition among financial institutions, financial conglomerates

Unit :II

- Overview of the Indian financial system Including Financial sector reforms
- Money Market: Money market instruments, Institutional use of money Market, Money Market Intermediaries
- Capital Market Theory: History of Indian Capital Markets, Capital Market Scams, Reforms in Capital Market, Capital market Integration, Role of Capital market in India

Unit :III

- Primary Market : Free Pricing Regime, Book-Building, Green-shoe Option, Online IPOs, Primary Issues, Resource Mobilisation From International Capital Markets
- Secondary Market: Pre Reforms and Post reforms Scenario, Listing of Securities, Trading Arrangements, Trading and Settlement, Stock Exchanges, Stock Market Indices , BSE , NSE

Unit: IV

- Depositaries and Custodians: Depository System, Depositories in India, Demat Accounts
- Debt Market: Background of Debt Market, Private Companies Debt Market, Public Sector Undertaking Bond Market, Government Securities Market
- Credit Rating and Credit Rating Agencies in India
- Development Financial Institutions, Development Banks in India: IDBI, EXIM Bank, NABARD, ICICI, NHB

Financial Regulation: Regulation of Capital Market, SEBI, Reserve Bank of India

Suggested Readings :

1. Vasant Desai , Himalaya Publishing House.
2. Sushil Mukherjee , B.B.Kundu nad Sons
3. M.Y. Khan, Mc Grow Hill Publication
4. L.M.Bhole, Mc Grow Hill Publication
5. S. Gurusamy, Mcmillan Publication

Microfinance

Unit :I

Microfinance Overview

MFI Models & Loan Products MFI Group Lending Models· MFI Individual Lending Models· MFI Loan Products· & Related Issues

MFI Financial Products & Other Products MFI Savings and Savings Products· Remittances· MFI Microinsurance· Mobile Telephony, Internet· & Other Technology Solutions for Distributing MFI Products

Unit :II

MFI Commercialization, Transformation, Regulation, and Corporate Governance Issues Commercialization· Transformation· & Regulation Corporate Governance Issues·

Funding and Financing MFIs Donor Funding· & the Strings Attached Capital Markets Generally· Debt Capital Markets Financing· Equity Capital Markets Financing·

Microfinance Investment Vehicles MFI Investments as an Asset Class· & Microfinance Investment Vehicles (MIVs)

Unit :III

Measuring Social Impact & Social Impact Investing Measuring Social Impact Generally· Venture Capital (VC)· & SME Social Impact Investing

Operational Aspects of Micro Finance / basic banking Accounting and financial reporting. Financial Analysis. Revenue model, operating costs and efficiency. Products and services.

Unit: IV

Risk Management.

Basics of Banking. Priority Sector norms / lending. Other Issues / Circulars.

Suggested Readings :

1. Understanding Microfinance: Debadutta K Panda,WILEY INDIA

2. Microfinance in India, N Srinivasan,Sage Publication

3. Financial Derivatives: Risk Management, Bhalla V K., S. Chand Limited,

4. The Economics of Microfinance, Beatriz and Jonathan

Optional Group- III : Banking & Insurance Group
Banking Laws and Practice

Unit-1

Introduction to Banking: Origin of Banking, Meaning and Definition of Banks, Features of Banks, Types of Banks, History of Indian Banking Industry, Structure of Commercial Banks in India.

Sources of Bank's Income, Annual Report and Balance Sheet of a Bank.

Banking Sector Reforms in India

Unit-II

Central Banking: Introduction, Genesis, the Indian Experience, Reserve Bank of India, Functions of RBI, Credit Control by RBI.

Negotiable Instrument Act: Meaning of Bills of Exchange, Promissory Notes, Cheques; differences between them, types of crossing of cheque, payment of cheque, reasons for dishonour of cheque and its consequences.

Unit-III

Banker and Customer Relationship: Banker and customer definition and their relationship, types of customers and modes of operations.

Deposit Products: Procedure and precaution for opening an account, pass book & its features; Types of Deposit Products; Rights, Duties and obligations of the banker.

Unit-IV

Loans and Advances: Types of loans and advances - Principles of sound lending policies - Credit appraisals of various forms of loans and advances - Modes of creating charges -Lien, pledge, mortgage and hypothecation.

Electronic Banking: Meaning, Types; ATM, Internet Banking, Electronic Clearing Services, Electronic Funds Transfer, Credit Cards, Debit Cards, Telebanking

Suggested Readings :

1. S.N. Maheshwari and S.K. Maheshwari
2. P.N. Vashney
3. R.K. Gupta
4. Mohanlal Tannan

Principles and Practices of Insurance

Unit –I

Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool; Insurance and economic development, Fundamentals/ Principles of Insurance; Contract of Insurance.

Unit –II

Life Insurance – Principles and practice of life assurance. Life assurance contracts, their nature and characteristics, Parties to the contract and their rights and duties; Conditions and terms of policy and effects of non-compliance thereof; Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; Mortality Table, Present structure & growth of Life insurance in India.

Unit –III

Fire Insurance - The basic principles of Fire Insurance contracts; Fire Policy, conditions, Assignment of Policy; Claims.

Marine Insurance – General Principles – Insurable interest and value disclosure Marine Policy and their conditions, Premium; double insurance; assignment of policy' warranties' the voyage. Loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; Subrogation.

Unit –IV

Insurance Intermediaries – Agents and Procedure for Becoming an Agent; Pre requisite for obtaining a license; Duration of license; Cancellation of license; Revocation of suspension/ termination of agent appointment; Code of conduct; unfair practices; Procedure regarding settlement of policy claims.

Suggested Readings :

1. Insurance Principles And Practice, M N Mishra & S B Mishra, S. Chand
2. Insurance Law and Practice, C. L. Tyagi,Madhu Tyagi, Atlantic
3. INSURANCE - Fundamentals, Environment and Procedures, B.S.Bodla, M.C.Garg & K.P.Singh

Optional Group- IV: Human Resource Management Group

Human Resource Planning

Unit : I

Human Resource Planning:
Introduction, Definition, Objectives, Need, Importance, Barriers, Suggestions.

Strategic Human Resource Planning: Concept, Characteristics, Levels, Process, Requirements, Benefits.

Unit : II

Job Analysis and Design:
Job Analysis- Meaning, Need, Process, Factors, Techniques of Data Collection, Uses and Limitations, Job Description and Job Specification, Job Design- Approaches, Process, Job Enrichment.

Job Evaluation: Concept, Objectives, Procedures, Advantages, Drawback, Methods, Essentials of successful Job Evaluation Programme.

Unit : III

Recruitment and Selection:
Definition, Factors affecting Recruitment, Sources, Process. Selection-Meaning, Definition, Process.
Placement, Induction, Socialisation, Dislocation, Relocation:
Meaning, Definition, Different Phases, Causes, Problems, Solutions in regard to dislocation and relocation.

Unit : IV

Internal Mobility and Separation:
Promotion, Transfer, Demotion, Separations.

Employee Motivation As a part of Retention:
Concept, Definition, Objectives, Theories, Motivation and Morale.

Suggested Readings :

1. Manpower Management, Dwivedi, R.S., PHI
2. Human Resource Planning, D.K. Bhattacharya, Excel Books.

Human Resource Development

Unit : I

HRD- Introduction: Historical Development, Concept, Characteristics, Objectives, Need, Functions of HRD, HRD and Personnel Management.

Philosophy and Strategies:HRD Philosophy, Policies, Strategy, HRD Organisation, Barriers of HRD Programmes, Suggestions to make HRD effective in Indian Organisations, Attributes of HRD Manager, HRD in Indian Industry.

Unit : II

HRD System: Process of Designing HRD system, Principles in Designing HRD systems, Factors Affecting HRD system Designing.

HRD Mechanism: Prerequisite for HRD, Variable in HRD Mechanism, HRD Process, HRD outcomes, Organisational effectiveness.

Unit : III

Training and Executive Development: Concept, Meaning, Definition, Features, Principles, Need and Importance, Methods, Evolution, Steps to Training and Development, Drawbacks, Suggestive System.

Career Planning and Development: Concepts, Objectives, Process, Advantages, Limitations, Suggestions, Succession Planning, Individual and Organisational Career Development Steps, Suggestions, HRD and Career Planning and Development.

Unit : IV

Performance and Potential Appraisal: Concept, Purpose, Factors, Process, Methods, Limitations, Essentials of Good Appraisal System, Assumptions of Performance Appraisal System, Main components, Potential Appraisal; Steeps to Develop Potential Appraisal.

Participation and Empowerment: Meaning, Forms, Objectives, Advantages, Evaluation, Effective WPM, Empowerment- Meaning, Process, Merits, Demerits, Requisites for the success of Empowerment.

Suggested Readings :

1. Human Resource Development- D.K. Bhattacharya, Himalaya Publishing House.
2. Management of Change Through HRD- Maheshwari, B.L. & Sinha, Dharni P., Tata Mc Graw Hill.
3. Singh, S.K., (2010), Human Resource Development, Atlantic Books.
4. Gupta, Santosh, Gupta, S., Human Resource Development- Concept and Practices, 2nd edition, Deep & Deep Publisher.
5. Biswanath Ghosh- HRD &management, APH publishing house, New Delhi.
6. K.Aswathappa, Human Resource and personnel management text and cases, TMH, New Delhi.

Recommended Re-arranged Structure of the syllabus of B.Com.(Honours) 5th Semester, 2016

SEM-V	
Code	**Subject**
FNDC5	Constitution of India and Planning
C1P5	Information Technology & e-Commerce
C2P5	Marketing Management & Human Resource Management
H5	Direct Taxation
H6	Accounting Theory & Management Accounting