

KAZI NAZRUL UNIVERSITY

DEPARTMENT OF

COMMERCE

Syllabus

Semester I and II

KAZI NAZRUL UNIVERSITY

BCOM 3 / 4 Years (H+R)

W.E.F 2023-24

SEMESTER WISE DISTRIBUTION OF COURSES NEP

Semester I and II

BCOM HONOURS/HONOURS WITH RESEARCH

SEMESTER I:

SL.NO	NATURE	PAPER	CREDIT PP
1	Major(DSC)	Financial Accounting-I	5
2	Minor	Principles of Management (Fixed for B.Com)	5
3	Multi-Disciplinary	Microeconomics(Fixed for B.Com)/ Accounting for All (for pool)	3
4	Ability Enhancement Course(AEC)	English/MIL	4
5	Skill Enhancement Course(SEC)	Entrepreneurship Development	3
6	Value Added Course(VAC)	NA	NA
7	Summer/Internship	NA	NA
8	Research Project	NA	NA

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SEMESTER II:

SL.NO	NATURE	PAPER	CREDIT PP
1	Major(DSC)	Cost Accounting	5
2	Minor	Principles of Marketing Management(Fixed for B.COM)	5
3	Multi-Disciplinary	Macroeconomics(Fixed for B.COM) /Personal Finance (for pool)	3
4	Ability Enhancement Course(AEC)	NA	NA
5	Skill Enhancement Course(SEC)	Computer Application in Business	3
6	Value Added Course(VAC)	Environment Studies	4
7	Summer/Internship	NA	NA
8	Research Project	NA	NA

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Semester 1
Subject-Financial Accounting-I
Paper Type: Major
Code:
F.M-100 (ES: 70+CA: 30)

Objectives: The objective of this paper 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 different types of transactions.
- The students will be able to apply the accounting principles, rules and procedures in recording different types of transactions.

Course Contents

Unit-I: Introduction: Conceptual Framework: Accounting principle, Concepts and Conventions, Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure. Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Single Entry-Conversion from single entry to double entry system.

Unit-II: Preparation of Financial Statements: Final account of a profit-making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not for profit organisation, Preparation of Financial Statements of a Non-for profit organisation- Income-Expenditure Account,

Unit-III: Accounting for Consignment: Consignment: Basic features; difference with sales. Recording in the books of Consignor, at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss, unsold stock, Special commission: Del credere commission - use of Consignment Debtors A/C. Recording in the books of Consignee.

Unit-IV: (a) Royalties Accounting-Minimum Rent, Short Workings Recoverable, Royalties Receivables, Sub-Lease.

Unit-V: Hire Purchase and Installment Payment System: Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, Profit Computation (Stock & Debtors System only), Instalment Payment System.

VI: Insurance Claim: (a) Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.

(b) Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim

Unit-VII: Accounting for Partnership Firm: Partnership Accounts: Accounting for Dissolution of Partnership Firm, Dissolution of Partnership Firm including Insolvency of partners, Garner Vs Murray Case Rules (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.

Suggested Readings:

1. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases, McGraw-Hill Education.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, Vol.-I. S. Chand & Co.
4. P.C. Tulsian, Financial Accounting, Pearson Education.
5. Rajasekaran, Financial Accounting, Pearson
6. Mukherjee and Mukherjee, Financial Accounting I, Oxford
7. Amitabha Mukherjee, Mohammed Hanif, Financial Accounting I, McGraw Hill Education.
8. V.K. Goyal & Ruchi Goyal, Financial Accounting, PHI Learning.
9. Amitabha Basu and Sibasish Dutta, Financial Accounting I, Tee Dee Publications.
10. Relevant IND ASs.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Continuous Assessment: (30 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (70 Marks): End Semester Written Examination, Duration 4 Hours

Semester 1
Subject- Principles of Management
Paper Type: Minor (Fixed for B.Com)
Code:
F.M-100(ES 70+CA 30)

Course Contents

Objectives

1. Understanding the basic concepts and various functions of management;
2. Creating awareness among the students about the application of management principles in business organizations.

Learning Outcome

1. The students will be able to understand and identify the management principles and practices which are relevant in the business environmental context.
2. The students will be able to apply the acquired knowledge in managerial functions.

Unit I: Introduction: Concept and Features of Management. Importance and Functions of Management, Management as an Arts or Science; Managerial Levels, Managerial Skills & Competencies, Contribution to Management Theories [Fayol, Taylor and Max-Weber's Theory only]. Managerial Roles (Mintzberg).

Unit II: Planning and Decision Making: Concept and Definition of Planning, Features and Importance of Planning. Principles of Planning, Planning Premises, Steps involved in the Planning Process, Advantages and Limitations of Planning, Concepts, Nature and Principles of Decision Making, Relationship between Planning & Decision Making.

Unit III: Organizing: Concept and Definition of Organizing, Importance and Functions of Organizing, Principles of Organizing, Span of Organizing, Decentralization and Delegation of Authority; Concept of Organizational Design, Factors affecting Organizational Design; Departmentalization; Organizational Structures, Formal & Informal Organization

Unit IV: Directing and Staffing: Concept and Definition of Directing, Functions and Process of Directing. Concept and Definition of Staffing, Different Elements of Staffing, Staffing as an Important Function of Management, Importance of Staffing in Management

Unit-V: Motivation & Leadership: Concept and Definition of Motivation, Importance and factors affecting motivation; Theories of Motivation-Maslow's Theory, Herzberg's Theory and Theory-X & Theory-Y. Meaning and Importance of Leadership, Styles of Leadership, Qualities of Leadership

Unit-VI: Controlling: Meaning and Importance of Controlling, Steps of Controlling, Principles of Controlling; Concept of Feedback and Feedforward Control, Relationship between Planning and Controlling, Modern Tools of Controlling. Limitations of Controlling

Unit VII: Company Management: Concept of Corporate Management, Directors and their Functions, Appointment, Qualifications of Company Directors, Power, Duties & Responsibilities of Directors. Different types of Directors, Concept about different types of Company Meeting.

Suggested Readings:

1. Koontz and O'Donnell, Principles of Management, McGraw Hill Education.
2. C.B.Gupta, Business Management, Sultan Chand and Sons.
3. L.M.Prasad, Principles and Practice of Management, Sultan Chand and Sons.
4. A.F.Stoner and R.E.Freeman, Management, Prentice Hall.
5. P.C.Tripathi & P. N.Reddy, Principles of Management, TMH Publications.
6. Griffin, Management Principles and Application, Cengage Learning.
7. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
8. B.P.Singh and A.K.Singh, Essentials of Management, Excel Books.
9. T.N.Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.).

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Continuous Assessment: (30 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (70 Marks): End Semester Written Examination, Duration 4 Hours

Semester 1
Microeconomics
(Fixed for B.Com)/
Paper Type: MDS
Code:
F.M-50(SE 35+ CA 15)

Course Objective

To familiarize the students with the basic concepts of microeconomics and to enable them to understand the uses of such concepts in business applications

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concepts of demand and supply and determination of equilibrium price through the interaction of market forces.

CO2: analyze different approaches explaining the theoretical foundation of consumer behaviour.

CO3: understand the concepts of cost, nature of production and its relationship to Business operations.

CO4: understand the concepts of different market forms and to analyze short run and long run equilibrium conditions for different market forms.

CO5: understand and analyze different theories related to determination of factor prices.

Course Contents

Unit 1: 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.

Unit 2: 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; Hicksian decomposition of price effect into substitution effect and income effect; Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand; Measurement of various elasticities of demand; Distinction between slope of a demand curve and the elasticity of demand; Elasticity of supply.

Unit 3: Theory of Production and Costs: Total Cost, Average Cost, Marginal Cost, Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and iso-cost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions – their properties and estimation; Empirical estimation of cost functions.

Unit 4: Market Structure: 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; Monopoly – Short run and long run equilibrium; Concept of Price discrimination. Monopolistic competition, Oligopoly Market and

Duopoly Market. B.Com.(Hons) CBCS(LOCF) Department of Commerce, Kazi Nazrul University

Unit 5: Factor Price Determination: Theory of Wage Determination; Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.

Suggested Readings:

1. Samuelson, P.A. and Nordhus, W.D., Economics. Tata Mc- Graw Hill Publication Co. Ltd.
2. Koutsoyiannis, A.: Modern Micro Economics, Macmillan.
3. Damodoran, S: Managerial Economics, Oxford University Press, New Delhi.
4. Salvatore, D.: Managerial Economics, Tata McGraw Hill.
5. Stonier and Hague (1953) "A Textbook of Economic Theory". Longmans.
6. Branson, W., Macro economic Theory and Policy, Harper International.
7. Ahuja, H.L., Macroeconomics: Theory and Policy, S. Chand P

Assessment Methods

Continuous Assessment: (15 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (35 Marks): End Semester Written Examination, Duration 2 Hours

Semester 1
Subject-Accounting for All
(Minor to be offered to others department)
Paper Type: MDS
Code:
F.M-50 (SE 35+ CA 15)

Objectives: The objective of this paper 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 different types of transactions.
- The students will be able to apply the accounting principles, rules and procedures in recording different types of transactions.

CONTENTS

Unit 1: Introduction of Accounting: (i) Accounting: Meaning, objectives, Types of accounting information, Users of accounting information and their needs. Basis of accounting – cash basis, accrual basis and hybrid basis. Types of accounting – Financial Accounting, Cost Accounting and Management Accounting.

(ii) Accounting Principles: Entity Concept, Money Measurement Concept, Going Concern Concept and Accounting Period Concept.

(iii) Basic Accounting Terms: Transaction, Event, Capital, Drawings, Asset (Fixed and Current), Liabilities (Long term, Short Term or Current), Receipts (Capital & revenue), Expenditure (Capital, Revenue and Deferred Revenue), Income, Profit/Loss, Purchase, Sales, Stock, Debtors, Creditors, Cost, Revenue, Discount (Cash & Trade)

Unit 2: Recording of Transactions and Preparation of Trial Balance

(i) Double Entry System: Introduction, Rule for Debit and Credit – classification of accounts and application of Golden Rule.

(ii) Evidence of transactions: invoice, cash memo, pay-in-slip, cheque; Preparation of Voucher (Cash, Credit and Transfer)

(iii) Books of Original Entry: Meaning, Format & Recording.

(iv) Cash Book: Single Column Cash Book, Double Column Cash Book & Petty Cash Book

(v) Special Purpose Books: Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable Book and Journal Proper.

(vi) Ledger: Meaning, Utility, Format; posting from Journal, Cash Book and Special Purpose Books; balancing of Ledger Accounts.

(vii) Trial Balance: Meaning, Objectives and Preparation.

(viii) Bank Reconciliation Statement: Meaning, Need and Preparation.

Unit 3: Financial Statement

(i) Financial Statement: Objective and Importance.

(ii) Trading and Profit & Loss Account: Preparation of Accounts.

(iii) Balance Sheet: Need for Preparation, Grouping and Marshalling of Assets & Liabilities.

(iv) Preparation of Financial Statement: Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietorship trading concern.

Unit 4: Financial Statement of Non-Profit Seeking Organizations

(i) Non-Profit Seeking Organization: Concept

(ii) Receipts and Payments Account: Need for preparation and features.

(iii) Income and Expenditure Account: Need for preparation and features.

(iv) Financial Statement: Preparation of Income & Expenditure Account and Balance Sheet from the given Receipts & Payments Account and additional information.

Unit 5: Business Proposal Writings- Detailed Project Report-Provisional and estimated financial statement, working capital requirement.

Suggested Readings:

1. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, Vol.-I. S. Chand & Co.
3. P.C. Tulsian, Financial Accounting, Pearson Education.
4. Amitabha Basu, Financial Accounting I, Tee Dee Publications.
5. T. S. Grewal, Financial Accounting, Sultan Chand,
6. Rajasekaran, Financial Accounting, Pearson
7. Mukherjee and Mukherjee, Financial Accounting I, Oxford
8. Amitabha Mukherjee, Mohammed Hanif, Financial Accounting I, McGraw Hill Education.

9. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa, Fundamentals of Accounting, Himalaya Publishing House.
10. V.K. Goyal, Ruchi Goyal, Financial Accounting, PHI Learning.
11. Debashri Bhattacharya, Financial Accounting I, Law Point

Suggested Readings:

1. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases, McGraw-Hill Education.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, Vol.-I. S. Chand & Co.
4. P.C. Tulsian, Financial Accounting, Pearson Education.
5. Rajasekaran, Financial Accounting, Pearson
6. Mukherjee and Mukherjee, Financial Accounting I, Oxford
7. Amitabha Mukherjee, Mohammed Hanif, Financial Accounting I, McGraw Hill Education.
8. V.K. Goyal & Ruchi Goyal, Financial Accounting, PHI Learning.
9. Amitabha Basu and Sibasish Dutta, Financial Accounting I, Tee Dee Publications.
10. Relevant IND ASs.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Continuous Assessment: (15 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (35 Marks): End Semester Written Examination, Duration 2 Hours

B.Com: Semester-I
Paper Name: SEC
F.M-50 (SE 35+ CA 15)
Course Name: ENTREPRENEURSHIP DEVELOPMENT

Course Objective

To inculcate the spirit of entrepreneurship among the learners to ensure materialization of entrepreneurial desire into a new venture.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: understand social support system for gaining strength towards entrepreneurial preferences.

CO4: understand entrepreneurial process for initiating new venture creation.

CO5: understand various dimensions of managing a business enterprise once it is formed.

Unit I: Entrepreneurship: Meaning, Elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, net-preneurship, eco-preneurship, and social Entrepreneurship Business houses and family business in India;

Unit-II: Creativity: Meaning and Concept of Creativity; Creativity Process; Nature and Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools.

Unit III: Innovation: Innovation Vs. Creativity; Types of Innovations, Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Role and functions of business incubators, venture capital, start-up finance and private equity fund. Initiatives of Government of India to promote entrepreneurship –Start-up India, Stand- up India, Make in India, and Self-Help groups etc.

Unit IV: Enterprise Formation: Significance of writing the business plan/project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report

Unit-V: Understanding and Analysing Business Opportunities: Market demand analysis, project feasibility study; preparation of business plan; Start-ups and basic start-ups problems, sources of financing business start-ups; Cases of Indian start-ups (practical knowledge on preparation of business plan/project report shall be imparted).

Suggested Readings:

1. Brandt, S. C. *Entrepreneuring: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
2. Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
3. Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
4. Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
5. Roy, R. (2011). *Entrepreneurship*. Oxford University Press.
6. Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.
7. Vasper, K. H. *New Venture Strategies*. New Jersey: Prentice-Hall.

Assessment Methods

Continuous Assessment: (15 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (35 Marks): End Semester Written Examination, Duration 2 Hours

BCOM SECOND SEMESTER

KAZI NAZRUL UNIVERSITY

BCOM 3 year/ 4 Years (H+R)

Semester II

SL.NO	NATURE	PAPER	CREDIT PP
1	Major(DSE)	Cost Accounting	5
2	Minor	Principles of Marketing Management(Fixed for B.COM)	5
3	Multi-Disciplinary	Macroeconomics(Fixed for B.COM) /Personal Finance (for pool)	3
4	Ability Enhancement Course(AEC)	NA	Na
5	Skill Enhancement Course(SEC)	Computer Application in Business	3
6	Value Added Course(VAC)	Environment Studies	4
7	Summer/Internship	NA	NA
8	Research Project	NA	NA

Semester II
Subject-Cost Accounting
Paper Type: Major
Code:
F.M-100 (ES 70+ CA30)

Objectives:

- i) To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and services,
- ii) To develop an understanding of cost accounting statements, and
- iii) To acquire the ability to apply information for cost ascertainment, planning, control and decision-making.

Learning Outcomes: After completion of the course, learners will be able to:

- 1. examine and analyse the different cost concepts.
- 2. determine various components of cost of production.
- 3. classify unit cost and total cost by preparing a cost statement.
- 4. compute employee cost, employee productivity and employee turnover.

Unit I: Introduction: Meaning, scope, objectives and advantages of cost accounting; Role of a cost accountant in an organisation. Difference between financial and cost accounting. Cost concepts and classifications-Direct, Indirect, Functional Classification, Notional and Imputed, Product and Period, Controllable and Uncontrollable, Explicit and Implicit, Sunk Cost and Pre-production Cost, E-tendering, Elements of cost and preparation of Cost sheet. Concepts of job costing and batch costing,

Unit II: Material

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, EOQ, Various levels of stocks, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Physical Verification-Perpetual and Periodical System, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives, ABC Analysis, VED, JIT, Material Turnover Ratio,

Unit III: Labour

Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment, Time Rate, Piece Rate, and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage, Requisites of Good Wages Incentive Plan.

Unit IV: Overheads

Classification, allocation, apportionment and absorption of overheads, Under- and over-absorption; Causes and treatment of Under- and over- absorption; Activity based costing (Concept Only). Machine Hour Rate,

Unit V: Methods of Costing: Contract costing and process costing

(c) **Contract Costing**-Features, Accounting Procedures, Profit on Incomplete Contracts-Surveyor's Certificate, Work-in-Progress, Costing of Running Contract, Only Concept: Bid Costing and Cost-Plus contract, Escalation Clause and De-Escalation Clause.

(d) **Process costing (excluding inter process profit and W-I-P Valuation)**-Features-Process Loss and Gains, Normal Loss, Abnormal Loss and Abnormal Gain.

Unit VI: Variance analysis (only material and labour variances) - Elementary concepts and analysis

Unit VII: Cost Accounting Systems

Integral and non-integral systems, meaning, features, advantages of integral accounting system; Causes of difference in Cost profit and profits as per financial a/c, Reconciliation of cost accounting profits with financial profits

Suggested Reading:

1. JawaharLal, Cost Accounting, McGraw Hill Education.
2. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers.
3. M.N. Arora, Cost Accounting, Principles and Practice, Vikas Publishing House.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, ShriMahavir Book Depot, New Delhi.
5. S.P. Iyengar, Cost Accounting, Sultan Chand & Sons.
6. B.K. Bhar, Cost Accounting, World Press.
7. V.K Saxsena & C.D.Vashist, Advanced Cost and Management Accounting. Sultan Chand and Sons ,New Delhi.
8. Drury, Management and Cost Accounting, Cengage Learning.
9. Horngren, Cost Accounting, Pearson.
10. Dutta, Cost Accounting: Principles & Practice, Pearson.
11. Debasis Banerjee, Cost Accounting & Management Accounting.Book Syndicate.
12. C.H.Sengupta and B G Chowdhury-Cost and Management Accounting, Dey Book Concern.
13. Goutam Kumar Jana, Cost and Management Accounting(Theory and Practice) .Books andAallied(P)

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Continuous Assessment: (30 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (70 Marks): End Semester Written Examination, Duration 4 Hours

KAZI NAZRUL UNIVERSITY
BCOM 3 year/ 4 Years (H+R)
Semester II
Subject-Principles of Marketing Management
Paper Type: (MINOR)(Fixed for B.Com)
Code:
F.M-100(ES:70+CA:30)

Course Objective

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.

CO3: understand and analyze the process of value creation through marketing decisions involving product development.

CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.

CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm

Course Contents

Unit I: Introduction to Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.

Unit II: Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit III (a)Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

(b)Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Unit IV (a)Product Decisions: Concept and classification; Levels of Product. Designing value-Product- mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services.

(b) New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.

Unit V Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. **Distribution Decisions:** Channels of distribution, types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats;

Unit VI Place and Promotion Decisions: Concept of place, types and factors to be considered for determining suitable marketing channels, Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix

Unit VII Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Service marketing: Marketing of Banking services, Mutual Funds etc., Social marketing- Digital marketing- concept. Digital platforms in Marketing – GeM, Amazon, Flipkart, Marketing Apps like Zomato, SWIGGY

Suggested Readings:

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. McGraw Hill.□
- Kapoor, Neeru. *Principles of Marketing*. PHI□
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing (17th Edition)*, Pearson Education. Indian edition.□
- Mahajan, J.P. and Mahajan Anupama. *Principles of Marketing*. Vikas Publications.□
- Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.□

Note: Latest edition of readings may be used

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Continuous Assessment: (30 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (70 Marks): End Semester Written Examination, Duration 4 Hours

KAZI NAZRUL UNIVERSITY
BCOM 3 year/ 4 Years (H+R)
Semester II
Subject-Macro Economics
Paper Type: MD
Code:
F.M-50 (SE 35+ CA 15)

Course Objective

To provide the students with knowledge of enriching concepts and variables of macro-economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.

CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.

CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.

CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.

CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Course Contents:

Unit I: Basic Concepts and National Income Determination: Macroeconomics, Concepts, Scope, Macroeconomic variables- GDP, Interest rate, Income, Expenditure etc., Objectives, Difference between Microeconomics and Macroeconomics. National Income - Definition, concepts and measurement of GNP, NNP, GDP, NDP, and NI; Different methods of measuring national income; The Accounting identity of saving and investment; Problems of using national income as a measure of Economic welfare; Problems of measuring national income in any country.

Unit II: Consumption Function: Keynesian consumption function and its properties; Factors affecting consumption expenditure; Saving function and its properties. Concepts of MPS, APS, MPC and APC. Determination of equilibrium level of income, Nature of equilibrium, Stability of equilibrium; Concept of Multiplier; Investment multiplier; limitations of the multiplier analysis; Paradox of thrift.

Unit III: Economy in the Short Run and IS- LM framework: Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short- run and long-run, Aggregate demand- Aggregate supply analysis. IS and LM curve- Definition, Properties, Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

Unit IV: Demand for money and Supply of money

Demand for money- Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.

Unit V: Inflation, Unemployment and Labor Market

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

Suggested Readings:

- Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7 th edition, 2011. □
- Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd. □
- Deepashree. *Principles of Macroeconomics*. Scholar Tech Press. Ed. 2017. □
- Dornbusch, Rudiger, Stanley Fischer and Richard Startz, *Macroeconomics*, McGraw Hill Education; Twelfth edition, 2018 □
- Edward Shapiro. *Macroeconomic Analysis. Ed.5th* Galgotia Publications Pvt Ltd-New Delhi, 2013 □
- Froyen, *Macroeconomics:- Theories and Policies* Pearson New Delhi, Sixth edition, 2013 □
- G.S. Gupta : *Managerial Economics* McGraw Hill Education; 2nd edition, 2017 □
- *Government of India (GOI) (Latest Year) : —Economic Survey*, Ministry of Finance: New Delhi □
- JM Keynes: *General Theory of Interest, Employment & Money*, Atlantic, 2008 □
- Mankiw, N. Gregory, *Principles of Macroeconomics*, Cengage Learning India Pvt. Ltd.; 7th edition, New York, Hampshire, U.K. 2015 □
- Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc., 5 th edition, 2009. □
- Paul R. Krugman, Maurice Obstfeld and Marc Melitz, *International Economics*, Pearson Education Asia, 9 th edition, 2012. □
- Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2 nd edition, 2005. □
- Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore. □
- T Foryen Richard: *Macro Economic Theories and Policies; 6th edition*, 1998 □

Note: Latest edition of readings may be used

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Continuous Assessment: (15 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (35 Marks): End Semester Written Examination, Duration 2 Hours

Personal Finance (For Pool)

Paper Type: MD

Code:

F.M-50 (SE 35+ CA 15)

Unit I: Introduction to Personal Finance: KYC Management, PAN, AADHAR, Personal Income, Active income, passive income, personal expenditure, savings, income savings ratio; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services, digital transaction security system.

Unit II: Financial Planning and Budgeting : Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget; Procedure for financial planning and preparing budget; avenues for savings from surplus.

Unit III: Banking Services : Types of banks; Banking products and services –Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC, Sukanya Samridhi Yojana etc.; Formalities to open various types of bank accounts, PAN Card, Address proof; Various types of loans – short term, medium term, long term, micro finance, and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman. Unified Payment Interface (UPI).

Unit IV: Post Office Financial Services: Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Unit V: Protection and Investment Related Financial Services:

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhan Mantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Share Market and Debt Market, Sensex and its significance; Investment in Shares – Mutual Fund – SIP.

Assessment Methods

Continuous Assessment: (15 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

End-Semester Examination: (35 Marks): End Semester Written Examination, Duration 2 Hours

Computer Application in Business
Skill Enhancement Course (SEC)
Course Type: Practical
Full Marks 50 (CA-30+ES-20)

Course Objective

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

CO2: handle document creation for communication.

CO3: acquire skills to create and make good presentations

CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making

CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software

Unit1: Data Processing, Networking and Recent trends in computing

Computing: Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business. **Computer Networks:** Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall. **Basic Internet Terminology:** I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature. **Recent trends in computing:** Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; E-Commerce: meaning, business models, Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)

Unit II: Word Processing (Practical)

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: B.Com.(Hons) CBCS(LOCF) Department of Commerce, Kazi Nazrul University Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes. **Creating Business Documents using the above facilities**

Unit III: Preparing Presentations (Practical)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow. **Creating Business Presentations using above facilities**

Unit IV: Spreadsheet and its Business Applications (Practical)

(a) Spreadsheet concepts, managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

(b) Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions

(c) Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis Tool Pak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

(d) Creating business spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

Unit-V: Computerised Accounting Systems (ERP-Tally)

Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a

Company; Backup and Restore data of a Company

Suggested Readings

□□□ Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education□

□□□ Jain Hem Chand and Tiwari H. N. (2019), *Computer Applications in Business*, Taxmann□

□□□ Madan Sushila, *Computer Applications in Business*, Scholar Tech Press.□

□□□ Mathur Shruti and Jain Pooja, *Computer Applications in Business*, Galgotia Publishing Company□

□□□ Sharma S.K. and Bansal Mansi, *Computer Applications in Business*, Taxmann□

□□□ Wayne Winston, *Data Analysis & Business Modeling*, PHI.□

Note: The latest editions of the books should be referred.

Teaching Learning Process

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs. B.Com.(Hons) CBCS(LOCF) Department of Commerce, Kazi Nazrul University

Assessment Methods

There shall be practical examination of 50 (Internal 30 and External 20 Marks.)

Methods	Marks		Examiner
Project Note	i. Lab Note Book:		Continuous
	05 Marks	30 Marks	

Book	ii. Viva : 10 Marks iii. Experiment: 15 Marks		Assessment(Internal)
Practical	i. Experiment: 15 Marks ii. Viva : 05 Marks	20 Marks	End Semester (External)

