

Bankura University

Draft Curriculum and Credit Framework for 4-year Undergraduate

B.Com Programme

(As per NEP, 2020)

w.e.f. Academic Session 2023--24

Course Structure for 4-Year B.Com Programme

SYLLABUS [UNDER NEP] FOR SEMESTER III & IV

SEMESTER-III

| Course Code | Course Title | Credit | Marks | | | No. of Hours/Week | | |
|-----------------------|-------------------------------------|--------|-------|------|-------|-------------------|-----|-----|
| | | | ESE | I.A. | Total | Lec. | Tu. | Pr. |
| C/BCOM/301/MJC-3 | COST ACCOUNTING-I | 4 | 40 | 10 | 50 | 3 | 1 | - |
| C/BCOM/302/MJC-4 | CORPORATE ACCOUNTING-I | 4 | 40 | 10 | 50 | 3 | 1 | - |
| C/BCOM/303/MN-3 | PRINCIPLES OF MICRO ECONOMICS | 4 | 40 | 10 | 50 | 3 | 1 | - |
| C/BCOM/304/MD-3 | FUNDAMENTALS OF AUDITING | 3 | 40 | 10 | 50 | 2 | 1 | - |
| C/BCOM/305/SEC-3 | BUSINESS REGULATORY FRAMEWORK | 3 | 40 | 10 | 50 | 2 | 1 | - |
| ACS/306/AEC-3 | Mil-II (Bengali, Santali, Sanskrit) | 2 | 40 | 10 | 50 | 2 | - | - |
| Total in Semester-III | | 20 | 240 | 60 | 300 | | | |

SEMESTER-IV

| Course Code | Course Title | Credit | Marks | | | No. of Hours/Week | | |
|----------------------|---|--------|-------|------|-------|-------------------|-----|----|
| | | | ESE | I.A. | Total | Lec. | Tu. | Pr |
| C/BCOM/401/MJC-5 | COST ACCOUNTING-II | 4 | 40 | 10 | 50 | 3 | 1 | - |
| C/BCOM/402/MJC-6 | CORPORATE ACCOUNTING-II | 4 | 40 | 10 | 50 | 3 | 1 | - |
| C/BCOM/403/MJC-7 | BUSINESS MATHEMATICS-I | 4 | 40 | 10 | 50 | 3 | 1 | - |
| C/BCOM/404/MJC-8 | MACRO ECONOMICS | 4 | 40 | 10 | 50 | 3 | 1 | - |
| C/BCOM/405/MN-4 | E-COMMERCE | 4 | 40 | 10 | 50 | 3 | 1 | - |
| ACS/406/AEC-4 | Compulsory English: Literature Language and Communication | 2 | 40 | 10 | 50 | 2 | - | - |
| Total in Semester-IV | | 22 | 240 | 60 | 300 | | | |

MJC= Major Course, MN= Minor Course, MD=Multidisciplinary Course, SEC= Skill Enhancement Course, ACS= Arts Commerce Science, AEC= Ability Enhancement Course, VAC= Value Added Course, I.A.= Internal Assessment, ESE= End Semester Examination, Lec. = Lecture, Tu.= Tutorial, and Pr.= Practical

SEMESTER-III

Major DSC-3: Cost Accounting-I **Course Code: C/BCOM/301/MJC-3**

Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 60

Objective: The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment.

Learning Outcomes: At the end of the course, the student will able to:

- Understand and analyse the different cost concepts.
- Compute unit cost and total cost by preparing a cost statement.
- Compute material cost, employee cost and employee turnover, understanding about overhead.

1. Introduction: Evolution of Cost Accounting – Concepts of Cost. Costing, Cost Accounting, Cost Accountancy, Cost Unit, Cost Centre, Costing methods and costing techniques. Features, Utility, Purpose, Scope, Functions, Advantages and Limitations of Cost Accounting – Relations with Financial and Management Accounting – Installation of Cost Accounting Systems (Steps, Difficulties, Remedies). *[8 Lecture hours]*

2. Cost Classification and Analysis: Various types of classification of costs – main elements of cost (Direct Material, Direct Labour, Chargeable Exp. and Overheads). Analysis of Total Cost (Prime Cost, Works Cost, Cost of Production, Total Cost and Cost of Sales) – Preparation of Estimates and Fixation of Selling prices – Cost Sheet and Manufacturing Account (including preparation of these statements). *[10 Lecture hours]*

3. Materials: Purchase Organization and Purchase Procedure (When, how much and where from to purchase and related Documents) – Receiving, Inspection, Acceptance, Return, Transfer etc. of Material and related Documents – Stores organization and Stores Routine Purchase, Cost of Material – Issue of Materials and related Documents – Various methods of Pricing (FIFO, Weighted Average), Stores Records (Bin Card, Stores Ledger) – Materials Losses – Materials Control Procedures (Fixing Various levels, Various Methods of Fixing Economic Order Quantity- Perpetual Inventory system, Methods of Stock taking, ABC Analysis, VED Analysis). *[12 Lecture hours]*

4. Labour: Introduction, Recruitment – Time keeping and Time booking (Various Methods and Documents) Idle Time and Overtime (causes and treatment in Cost Accounts) – Various Methods of

Remuneration – Various Incentive Schemes (Incentives) – Calculation of wages,– Accounting Treatment and Control of Labour Costs – Labour Turnover – meaning, causes, effects and methods.
[15 Lecture hours]

5. Overheads: Definitions and classification – Various Sources of Collection – Various Methods of Grouping and Codification – Allocation, Apportionment (Various Principles, Bases and Rates) – Under and Over Absorptions (reasons, treatment in Cost Accounting and measures to avoid) – Control of Overheads – Factory Overhead – Departmentalization – Primary Distribution – Various Methods of Secondary Distribution and that of Absorption (Including Practical Applications of these Methods) Administration, Selling and Distribution Overheads (Features, Accounting Treatment, Apportionment, Inclusion in Costs and Various types of Analysis).

[15 Lecture hours]

Suggested Readings/References:

- Hanif, Dr. M., Modern Cost and Management Accounting, Tata McGraw-Hill Education Pvt. Ltd.
- Saxena and Vashist, Cost and Management Accounting, Sultan Chand and Sons
- Bhattacharya, Ashis, Cost Accounting, Prentice Hall, India
- Basu and Das, Cost and Management Accounting, Rabindra Library, Kolkata
- Banarjee, B, Cost Accounting – Theory and Practice, PHI Learning Pvt. Ltd., New Delhi
- Mitra, J.K., Cost & Management Accounting, Oxford

Major DSC-4: Corporate Accounting-I

Course Code: C/BCOM/302/MJC-4

Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 60

Objective: The objective of this course is to acquire conceptual knowledge of corporate accounting system and learn the techniques of accounting for share capital, debentures and others.

Learning Outcomes: At the end of the course, the student will able to:

- Acquire the knowledge in company accounts regarding shares, debentures, types of shares, bonus share and redemption of preference share.
- Details knowledge about amalgamation, absorption, reconstruction of companies and accounting treatment
- Understand conceptual framework about Investment and miscellaneous chapters.

1 Accounting for issue of shares at par and at premium, issue of shares for consideration other than cash, Procedure of issue and allotment of shares- pro-rata allotment, Forfeiture and reissue of shares.

[10 Lecture hours]

2. Issue and redemption of preference shares, Issue of Bonus share *[12 Lecture hours]*

3. Accounting for issue of debentures Cost of issue of debentures and its treatment, Redemption of debentures. *[8 Lecture hours]*

4. Absorption, Amalgamation and Merger, Reconstruction of Companies (both Internal and External Reconstruction) *[20 Lecture hours]*

5. Miscellaneous: Investment Account, Profits prior to incorporation, Employees stock option scheme, Share buyback *[10 Lecture hours]*

Suggested Readings/References:

- Maheshwari and Maheshwari, Corporate Accounting, Vikas Publishing House
- Tulsian and Tulsian, Corporate Accounting, S. Chand Publishing
- Hanif and Mukherjee, Corporate Accounting, Tata McGraw-Hill Education Pvt. Ltd.

Minor 3: Principles of Micro Economics

Course Code: C/BCOM/303/MN-3

Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 60

Objective: The course aims to acquaint the learners with Microeconomics and its applications.

Learning Outcomes: At the end of the course, the student will able to:

- Analyse how consumers try to maximize their satisfaction by spending on different goods.
- Evaluate the relationship between inputs used in production and the resulting outputs and costs.
- Analyse and interpret various facets of and pricing under different market situations.

1. Introduction: Demand and Supply, Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination-Elasticity of demand and supply-Application of demand and supply. *[Total 15 Lecture hours]*

2. Consumer Theory: Ordinal Utility theory (Indifference curve approach); Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand. *[10 Lecture hours]*

3. Production and Cost: [A] Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale. [B] Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run. *[15 Lecture hours]*

4. Market Structure: [A] *Perfect Competition:* Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition [B] *Monopoly:* Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination. [C] *Imperfect Competition:* Difference between perfect competitions, monopoly and Imperfect competition;

(i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.

(ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms. [**Total 20 Lecture hours**]

Suggested Readings/References:

- Ghosh. A., Bhattacharya M., Managerial Microeconomics, Platinum Publishers
- Koutsiyannis, Modern Microeconomics
- Maddala G.S. and E. Miller, Microeconomics: Theory and Applications, McGraw-Hill Education
- Perloff, J., Microeconomics, Pearson
- Peterson, Lewis and Jain, Managerial Economics, Pearson Education
- Pindyck, R.S., Rubinfeld, D. L. and Mehta, P. L., Microeconomics, Pearson Education
- Ryan and Pearce, Price Theory, Macmillan Press
- Thomas, Maurice and Sarkar, Managerial Economics, Tata McGraw Hill Education
- Mukherjee, sampat, Mukherjee, Mallinath & Ghosh, Amitava, Microeconomics, PHI
- Sarkhel, J., Salim, S. and Dutta, S., Microeconomics and Statistics, Book Syndicate

Multidisciplinary 3: Fundamentals of Auditing

Course Code: C/BCOM/304/MD-3

Credit of the paper: 3

(For students of other discipline)

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 45

Objective: The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques.

Learning Outcomes: At the end of the course, the student will be able to:

- Recognise the basic concepts of auditing and acquaint with latest developments in the area of auditing;
- Describe the need of auditing and role of auditors;
- Demonstrate the principles, procedures and techniques of auditing;

1. Meaning and Scope of Auditing: Concept of auditing, Relationship of auditing with accounting, Objectives of auditing, Advantages of auditing, Role of auditing in protecting the interests of owners/investors, Limitations of auditing. *[Total 8 Lecture hours]*

2. Classification of Audit: Statutory and Non-statutory audit, Continuous audit, Final audit, Periodical audit, Internal audit, Interim audit. *[Total 7 Lecture hours]*

3. Internal Check and Internal Control: Concepts of internal check, routine checking and test checking, internal control and internal audit, Role of internal checking and internal control in conducting audit, Internal checking system adopted by concerns in regard to sales, purchases. *[Total 10 Lecture hours]*

4. Vouching: Concept and objective of vouching, Vouching of receipts, payment, purchase of assets, outstanding assets and liabilities, importance of vouching in auditing. *[Total 8 Lecture hours]*

5. Verification and Valuation of Assets and Liabilities: Importance of verification of assets and liabilities in auditing, Verification procedure of assets and liabilities, Verification of contingent assets and contingent liabilities. *[Total 12 Lecture hours]*

Suggested Readings/References:

- Maity, B.K., Contemporary Auditing: Theory and Its Application, Oriental Book Company
- Gangopadhyay & Sengupta, Auditing, Dey Books Concern
- Kundu, J., L., Auditing, ABS Publishing House
- Banerjee, D., Auditing, Book Syndicate Pvt. Ltd.
- Tandon, B., N., Sudharshan, S. and Sundharabahu, S., A Hand Book of Practical Auditing, S. Chand

SEC-3: Business Regulatory Framework

Course Code: C/BCOM/305/SEC-3

Credit of the paper: 3

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 45

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Learning Outcomes: At the end of the course, the student will able to:

- Get a general idea about the Laws applied in Business
- Ability to know the details of Contract, Sale of Goods and Negotiable Instruments.
- Be acquainted about the legal aspects of business.

1. Law of Contract: Indian Contract Act, 1872

- i) Introduction-importance of Contract Act in Indian Business.
- ii) Formation of a valid contract-proposal, (including intention to create legal relationship), acceptance, consideration, capacity of the parties to contract, free consent, legality of object, agreement declared void, enforceability of agreement.
- iii) Classification of contract- absolute contract, contingent contract, quasi contract (of certain relations resembling those created by contract.)
- iv) Performance of contract, Performance of reciprocal promises.
- v) Discharge of contract – by performance, by novation, recession, alteration, etc. by impossibility, by breach of contract.
- vi) Remedies for breach of contract.
- vii) Special contract agency *[Total 15 Lecture hours]*

2. Sale of Goods Act, 1930

- i) Formation of contract of sale of goods.
- ii) Goods and their classification.
- iii) Condition and warranty
- iv) Transfer of property in goods
- v) Performance of contract
- vi) Breach of contract – rights of unpaid seller. *[Total 10 Lecture hours]*

3. Negotiable Instruments Act, 1881

- i) Characteristics of negotiable instruments.
- ii) Features – Promissory note, Bill of Exchange, cheque
- iii) Holder and holder in due course.

- iv) Crossing of cheque – types of crossing and its effect.
- v) Dishonour of negotiable instruments [*Total 8 Lecture hours*]

4. Consumer Protection Act, 1986

- i) Importance of Consumer Protection Act.
- ii) Definitions – Complainant, Complaint, Consumer, Consumer dispute, Person.
- iii) Consumer Protection Councils – Composition, objects.
- iv) Consumer Disputes Redressal Agencies – composition, powers, functions [*Total 7 Lecture hours*]

5. The Limited Liability Partnership Act, 2008

- i) Salient Features of LLP
- ii) Differences between - LLP and Partnership, LLP and Company
- iii) LLP Agreement [*Total 5 Lecture hours*]

Suggested Readings/References:

- Singh, Avtar, Business Law, Eastern Book Company, Lucknow
- Aggarwal, S. K, Business Law, Galgotia Publishers Company, New Delhi
- Goyal, Bhushan Kumar and Jain, Kinneri, Business Laws, International Book House

SEMESTER-IV

Major DSC-5: Cost Accounting-II **Course Code: C/BCOM/401/MJC-5** **Credit of the paper: 4**

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 60

Objective: The course aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes: At the end of the course, the student will able to:

- Determine cost for different industries using job costing, process costing, and contract costing.
- Prepare fixed and functional budgets
- Learn different techniques of costing like Standard Costing, Marginal Costing

1. Cost Accounting Procedure: Non – integrated Accounting System: Maintaining Ledgers (including Control Accounts) under this systems. Reconciliation of Cost and Financial Accounts. Integrated Accounting System – Features – Advantages and Disadvantages – Accounting Procedures. *[Total 8 Lecture hours]*

2. Various Methods of Costing: Job Costing: Job order – Job Ledger – preparation of job Cost Accounts and Cost Control Accounts – Batch costing, Contract Account and Determination of Profit or Loss on incomplete contract (including value of work certified – Contract cost and valuation of WIP) – Presentation of Contract particulars in the Balance Sheet – Retention money – Cost Plus contract – Escalation clauses. Processing Costing: preparation of process accounts (including normal and abnormal loss, abnormal gain. *[Total 20 Lecture hours]*

3. Budgetary Control: Introduction, Define Budget & Budgetary Control, Features & Objectives of Budgetary Control System, factors to be considered for preparing budgets. Functional, Fixed & Flexible, Zero-Base Budgets. *[Total 12 Lecture hours]*

4. Standard Costing: Introduction, Concept and Uses of Standard Costing, Setting up of Standards Cost Accounting Methods, Computation of Variances relating to Material and Labour. *[Total 10 Lecture hours]*

5. Marginal Costing: Basic Concepts of marginal costing, C.V.P. analysis, Break-Even Analysis, limitation of Break Even Analysis. B.E.P and C.V.P. analysis, Application for managerial decision making (simple type). [*Total 10 Lecture hours*]

Suggested Readings:

- Arora, M. N., (2021), Cost Accounting-principles and practice, Vikas Publishing House, Delhi, India
- Goel, R. K., & Goel, I. (2019), Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com., Cengage Publications, Delhi, India
- Gupta, S., Reeta, & Prabhakar, R. R. (2021), Cost Accounting for B.Com, Sultan Chand, Delhi, India
- Maheshwari, S. N., & Mittal, S. N. (2020), Cost Accounting. Theory and Problems, Shri Mahaveer Book Depot, Delhi, India
- Maheshwari, S. N., Mittal S. K. & Mittal, S.N. (2021), Cost Accounting: Principles & Practice, Shree Mahaveer Book, Delhi, India
- Mitra, J. K. (2021), Cost and Management Accounting, Oxford University Press, Delhi, India
- Nigam, B. M. L. & Jain, I. C. (2023), Cost Accounting: Principles and Practice, PHI Learning, Delhi, India
- Singh, S. (2019), Fundamentals of Cost Accounting, Kitab Mahal, Allahabad, India
- Tulsian, P.C. (2020), Cost Accounting, S.Chand, Delhi, India

Additional Resources:

- Drury, C. (2018), Management and Cost Accounting, Cengage, China
- Horngren, C. T., Foster, G. & Dattar, S. M. (2017), Cost Accounting: A Managerial Emphasis, Prentice Hall of India Ltd, Delhi, India
- Jain, S.P. & Narang, K.L. (2021), Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar, India

Major DSC-6: Corporate Accounting-II

Course Code: C/BCOM/402/MJC-6

Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 60

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

Learning Outcomes: At the end of the course, the student will able to:

- Record and illustrate the effects of a range of advanced financial accounting issues.
- Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.
- Demonstrate an understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
- Prepare consolidated accounts for a corporate group.

1. Valuation of Goodwill and Shares. *[16 Lecture hours]*

2. Preparation of Consolidated Balance Sheet of Holding Company and Subsidiary Company (excluding chain holding) *[12Lecture hours]*

3. Liquidation of Companies: Concept and types of liquidation, Liquidator's Final Statement of Account. *[10 Lecture hours]*

4. Insurance Claims: Loss of Stock, Loss of Profit Policy. *[12 Lecture hours]*

5. Double accounts system: Features- Objects-Distinguish between double accounts system and double entry system-Final Accounts under Double accounts system- Accounts of Electric supply company in India *[10 Lecture hours]* [

Suggested Readings/References:

- Shukla, M.C., Grewal, T.S., and Gupta, S.C., Advanced Accounts, Vol-II, S. Chand & Co.
- Mukherjee, Soumya and Mukherjee, Abhik Kr., Financial Accounting-II, Oxford Higher Education
- Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill
- Basu, Amitabha, Vol II, Principles & Applications of Accounting, Tee Dee Publications

Major DSC-7: Business Mathematics

Course Code: C/BCOM/403/MJC-7

Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 60

Objective: The objective of this course is to familiarize the students with the basic mathematical tools and with an emphasis on applications to business

Learning Outcomes: At the end of the course, the student will be able to:

- Identify proficiency in using different mathematical tools in solving real life business and economic problems.
- Analyse how matrices are used as mathematical tool in representing a system of equations.
- Discuss mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money

1. **Series:** A.P., G.P, Convergence and Divergence of G.P. series [*6Lecture hours*]

2. **Logarithms:** Definition – Base and index of logarithm, general properties of logarithm. [*6Lecture hours*]

3. Binomial Theorem, Simple and Compound interest. [*10 Lecture hours*]

4. Permutations and Combinations:

[A] **Permutations:** Definition, Factorial notation – Theorems on permutation – permutations with repetitions, restricted permutations. [*6 Lecture hours*]

[B] **Combinations:** Definition, Theorems on combination; Basic identities – Restricted combinations. [*6Lecture hours*]

5. **Set Theory:** Sets and subsets – set operations -Venn diagram – Laws of algebra of sets. [*10 Lecture hours*]

6. Determinants and Matrix:

[A] **Determinants:** Elementary properties of determinants- minors and cofactors-adjoint of a determinant-Cramer's Rule applicable up to third order [*8 Lecture hours*]

[B] **Matrix:** Definition-Types- Operations, adjoint and inverse of a matrix, solution of a system of linear equations by inverse matrix method (up to three variables) [*8 Lecture hours*]

Suggested Readings/References:

- Ghosh and Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd.
- Maity and Ghosh, Business Mathematics, Central
- De, Dr. S N, Business Mathematics & Statistics - Chhaya Prakashani
- Jameeruddin, Khanna & Bhamdri, Business Mathematics, Vikash

Major DSC-8: Macro Economics
Course Code: C/BCOM/404/MJC-8
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 60

Objective: Obtain knowledge about Macroeconomics and also analyse in what way key macroeconomic indicators are used to assess the state of the economy

Learning Outcomes: At the end of the course, the student will able to:

- Concept and measurement of GDP, NDP, GNP and NI
- Effect of interest rate on autonomous spending –IS curve and money demand function-LM curve.
- Inflation: causes of rising and falling inflation, inflation and interest rates,
- social cost of inflation

1. 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; Problems of using national income as a measure of Economic welfare; Problems of measuring national income in India. *[10 Lecture hours]*

2. 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. *[16 Lecture hours]*

3. 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. *[16 Lecture hours]*

4. Demand for money and Supply of money

Keynesian theory of demand for money, Supply of money- Measures of money supply by RBI, Money multiplier. *[8 Lecture hours]*

5. Inflation, Unemployment

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Types of unemployment.

[10 Lecture hours]

Suggested Readings/References:

- Gordon, Robert J., Macroeconomics, Pearson
- Sikdar, Soumyen, Principles of Macroeconomics, OUP
- Dasgupta P and Chakraborty G, Samashtigoto Orthoneeti o uchhoto ro Baniyik Gonit, Dey Book Concern
- De Bipul, Macroeconomics, Tee Dee Publications (P) Ltd. (Bengali & English Version)

Minor 4: E-Commerce
Course Code: C/BCOM/405/MN-4
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)

Lecture Hours: 60

Objective: The objective of the paper is to help students learn the concepts, vocabulary and procedures associated with E-Commerce and the Internet.

Learning Outcomes: At the end of the course, the student will able to:

- Provide adequate knowledge and understanding about E-Com practices
- Impart the students with higher level knowledge and understanding of contemporary trends in e-commerce and business finance.
- Explain the process that should be followed in building an E-commerce presence.

1. Introduction:

E-Commerce-meaning, nature, concepts, advantages and disadvantages, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-marketplace)], B2C [portals, e-tailer, content provider, transaction broker, real-life examples of B2C], C2C, C2B, etc.; forces behind e-commerce,.Traditional commerce vs. E-commerce,. Impact of E-commerce on society. *[15 Lecture hours]*

2. E-CRM and SCM:

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, SCM-definition, features, types of supply chain. *[10 Lecture hours]*

3. Digital Payment:

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments *[15 Lecture hours]*

4. ERP:

Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, limitations of ERP. *[10 Lecture hours]*

5. New Trends in E-Commerce:

Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages. *[10 Lecture hours]*

Suggested Readings:

- Joseph, P. T., E-Commerce: An Indian Perspective, PHI Learning
- Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce: Fundamentals and Applications, Wiley
- Laudon, E-Commerce, Pearson Education India
- Schneider G., E-Business, Cengage
- Bhaskar, B., E-Commerce, McGraw Hill
- Roy, Basu, Agarwal, An introduction to E-commerce and Business Communication, ABS publishing house