Bankura University

Draft Curriculum and Credit Framework for 4-year Undergraduate B.Com Programme

(As per NEP, 2020)

Course Structure for 4-Year B.Com Programme

SYLLABUS [UNDER NEP] FOR SEMESTER VII & VIII

SEMESTER-VII

Course Code	Course Title	Credit	Marks			No. of Hours/Week		
			ESE	I.A.	Total	Lec.	Tu.	Pr.
C/BCOM/701/MJC-17	INDIRECT TAX	4	40	10	50	3	1	-
C/BCOM/702/MJC-18	FINANCIAL MANAGEMENT	4	40	10	50	3	1	-
C/BCOM/703/MJC-19	ADVANCED BUSINESS STATISTICS	4	40	10	50	3	1	-
C/BCOM/704/MJC-20	RESEARCH METHODOLOGY	4	40	10	50	3	1	-
C/BCOM/705/MN-7	CONSUMER BEHAVIOUR	4	40	10	50	3	1	-
Total in Semester-VII		20	200	50	250			

SEMESTER-VII

Major DSC-17: INDIRECT TAX
Course Code: C/BCOM/701/MJC-17
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10) **Lecture Hours: 60**

Objective: The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with the indirect tax system in India.

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

- Analyse the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India
- Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism
- Evaluate the concepts of Customs Act, various custom duties

Unit 1: Basic Concept of Indirect tax and Goods & Services Tax (GST) Concept of indirect tax, Pre GST indirect tax structure in India, Major defects in of indirect tax prior to GST, Rationale for GST, Post GST indirect tax structure in India, Concept, Structure and Types of GST, Taxes subsumed into GST, Application of IGST, CGST, SGST & UTGST, Non applicability of GST, GST Council (***[10 Lecture hours]***

Unit 2: GST Council and Basic definitions: Concepts and Composition and Compensation of Cess. Definitions : Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Output tax, Person, Place of business, Registered person, Services, Taxable person.. ***[8 Lecture hours]***

Unit 3: **Taxable Event and Supply, Levy of GST:** Meaning of taxable event; supply – definition, negative list; intra/ inter-state supply; different types of supply – taxable supply, zero rated supply, exempted supply, composite and mixed supply; Place of supply; Time of supply; Value of supply, meaning of forward charge and reverse charge, supplies of goods and services liable to reverse charge; composition levy: conditions, restrictions, limit and rates.

Rate of GST, Basic concept of exemption from GST. ***[12 Lecture hours]***

Unit-4 : Input Tax Credit (ITC) and Computation of GST Liability Concept of input tax credit, conditions for taking input tax credit, time limit to avail input tax credit, documentary requirements, goods and services ineligible for ITC, input tax credit for payment of CGST, SGST/UTGST and IGST and determination of tax liability. ***[12 Lecture hours]***

Unit-5 : Composition levy (Composition Scheme) and Payment of tax: Concept of composition scheme, Threshold limit for registration under composition scheme, Determination of aggregate turnover (Simple Problem), Persons eligible to opt composition scheme [Sec 10(2)], Conditions and restrictions of composition scheme, Rates of composition scheme, Effective date and lapse of composition scheme, Time of payment of tax. ***[8 Lecture hours]***

Unit-6: Basic Concept, Types and Valuation of Customs Duty Basic concepts of Customs duty, Definitions – Import, Export, Customs area, Customs station, India, Territorial water, Indian customs water, Taxable Event in customs, Types of customs duties−Basic, Integrated tax, Compensation cess, Protective, Safeguard, Countervailing duty on subsidised goods, Anti Dumping duty, Social welfare surcharge, Valuation under Customs Act. ***[10 Lecture hours]***

References:

1. The Central Goods and Services Tax Act, 2017.
2. Bansal.K.M, GST & Customs Law,Taxmann Publications.
3. Singhania. V.K,, Student's guide to GST & Customs Law,Taxmann Publications.
4 Mittal, N., Goods & services tax and customs law. Delhi, India: Cengage Learning India Pvt. Ltd.
5. Roy, S. K., Principles & Practices Of Indirect Taxes, ABS Publishing House.

Major DSC-18: FINANCIAL MANAGEMENT
Course Code: C/BCOM/702/MJC-18
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10) **Lecture Hours: 60**

Objective: To develop professional skill in applying managerial information for decision making.
Learning Outcomes: At the end of the course, the student will be able to:

- Examine the conceptual framework of financial management and recognize their practical significance in practical situations.
- Understand the principles encompassing cost of capital, leverage analysis and capital structure discerning strategies
- Analyse different dividend theories and the factors influencing dividend policy

Unit 1: Introduction: Financial Management: Meaning, core elements, objectives and scope– Role of Finance Manager– Concept of time value of money– Techniques for dealing with time value of money. ***[10 Lecture hours]***

Unit 2: Sources of Finance and Cost of Capital: Different sources of finance: Long term and short term sources– Cost of Capital: Meaning, relevance and classification– Measurement of specific cost of capital and weighted cost of capital. ***[10 Lecture hours]***

Unit 3: Capital Structure Analysis: Concept, importance and determinants of Capital Structure Concept of optimal capital structure– Concepts of business and financial risks– Concepts of DOL, DFL, DTL and trading on equity. ***[10 Lecture hours]***

Unit 4: Capital Budgeting Decision: Meaning and importance of capital budgeting decisions– Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method– Capital rationing

[15 Lecture hours]

Unit 5: Dividend Decisions: Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. ▪ Dividend policies and formulating a dividend policy ▪ Dividend Theories: Walter's Model, Gordon's Model and M-M Model (Ignore Tax)

. ***[15 Lecture hours]***

References:

1.M .Y.Khan&P.K.Jain, Financial Management, TMH

2. Bhadra & Satpati, Financial Management (English & Bengali), Dishari Prakashani

3. Lodha, R., & 3.Chandak, M.M., Financial Management Theory, Problems and Solutions

4. Bhattacharyya, D., Financial 4.Management, Law Point

5. Manna, A., Financial Management Theory & Practice (Bengali), Law Point

Major DSC-19: ADVANCED BUSINESS STATISTICS

Course Code: C/BCOM/703/MJC-19
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10) **Lecture Hours: 60**

Objective: To help the students to evaluate the outcomes, results, and implications of statistical analyses in business, applying critical thinking skills to assess the effectiveness and feasibility of different approaches.

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

- Apply statistical methods and techniques to solve problems related to finance,
- Analyse complex business problems using statistical data, and other relevant tools.
- Explain key statistical concepts like probability distributions, sampling methods.

Unit 1: Time Series Analysis: Importance, Components, Trend analysis Method of Least Squares (Linear trend, Parabolic trend, Exponential trend), Moving averages. Measurement of seasonal variations ***[10 Lecture hours]***

Unit 2: Theoretical Distributions – Binomial, Poisson, Normal: Random variable and Probability Distribution - Discrete Probability Distribution (Expectation, Mean and Variance) and Continuous Probability Distribution- Binomial, Poisson and Normal Distribution. ***[15 Lecture hours]***

Unit 3: Sampling Theory: Meaning and Object of Sampling – Sampling Error and Bias –Different types of Sampling – Method of drawing Random Sample – Sampling Distribution. ***[10 Lecture hours]***

Unit 4: Test of Significance: Theory of Test of Significance – Large Sample Test using Normal distribution and Chi-square distribution – Small Sample Test using Normal distribution, t distribution and Chi-square distribution. ***[15 Lecture hours]***

Unit 5: Analysis of Variance: Introduction – Different sources of variation – Technique in one-way classified data and steps in computation – Technique in Two-way classified data and steps in computation ***[10 Lecture hours]***

References:

1. Beri, G.C. Business Statistics, Tata McGraw-Hill.
2. Sharma, J.K. Business Statistics, Pearson Education
3. Das N G & Das J K, Business Mathematics and Statistics-McGraw Hill
4. Goon, A.M. Gupta, M.K. and Dasgupta, B., Fundamentals of Statistics, The World Press.
5. Gupta, S.P. Statistical Methods, Sultan Chand, New Delhi.

Major DSC-20: RESEARCH METHODOLOGY
Course Code: C/BCOM/704/MJC-20
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10) **Lecture Hours: 60**

Objective: The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

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

- Analyse research concepts, its types and steps in the research process.
- Formulate research problems and assimilate various types of research design.
- Recognise various techniques of ,data collection tools,data analysis and interpretation.

Unit 1: Introduction: Definition, Objectives and types of Research, characteristics of good research studies, Types of Research Studies, Scientific & non scientific methods, Research Methods & Research Methodology „ Literature review, Research Problem formulation and statement of research objectives, selection of the problem, techniques involved; Definition, need, features of Research Design.

[15 Lecture hours]

Unit 2: Sampling Design: Definitions and Need for Sampling, Different types of sampling, concepts of statistic, parameter, Standard Error, Important Sampling Distributions, Concept, meaning and definition of measurement and scaling, Types of data and measurement scales, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

[15 Lecture hours]

Unit 3:. Data Collection: Measurement and Scaling; Primary scales of Measurement. Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design ;Census and Survey Method; Types of Sampling Techniques; Sample Size Determination. ***[10 Lecture hours]***

Unit 4:. Data Analysis: Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric and non-parametric ***[12 Lecture hours]***

Unit 5: Report Writing and Ethics: Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing, Ethics in Business Research. ***[8 Lecture hours]***

References;

1. Kothari, C.R., Research Methodology – Methods & Techniques, New Age Intl.

2. Dhar, Pranam, Research & Publication Ethics, Success Mantra Publications.

3. Gupta, S.P. Statistical Methods, Sultan Chand, New Delhi.

4. Cooper, Donald R., Schindler Pomde S., Business Research Methods, McGraw Hill.

5. Bryman, A. . Business research methods. Oxford University Press.

MINOR-7: CONSUMER BEHAVIOUR
Course Code: C/BCOM/705/MN-7
Credit of the paper: 4

Total Marks: 50 (ESE-40, IA-10) **Lecture Hours: 60**

Objective: This course aims to provide insights into the behaviour of the consumer

Learning Outcomes:

- Understand the basic knowledge about the consumer behaviour
- Analyse the various aspects that influencing the consumers to take decisions
- Analyse the consumer buying behaviour which will serve as a guide to develop a new suitable marketing strategy.

Unit 1: Introduction: Concept-Importance, Scope, model of consumer decision-making - input, output. Steps in the process – marketing ethics ***[15 Lecture hours]***

Unit 2: Determinants of Consumer Behaviour: Consumer as an Individual, Need, Motivation, Consumers in their Social & Cultural Setting, the family, Social Class, Cross-Cultural Consumer Behaviour Personality, Perception, Learning Attitude. ***[15 Lecture hours]***

Unit 3: Decision-making Process: Personal and Societal Influence & Opinion, Consumer decision making process ***[15 Lecture hours]***

Unit 4: Different aspects of society: Political Marketing, Marketing relating to health issues, Social Marketing , Marketing regarding environment, Market Research ***[15 Lecture hours]***

Suggestive Readings:

1. Bennet &Kassarjian, Consumer Behaviour, PHI

2.Batra & Kazmi, Consumer Behaviour, Text & Cases, Excel Books

3. Beri, Marketing Research, TMH