



B.COM HONOURS CURRICULUM

(Choice Based Credit System)

**Applicable for Students Registered from July, 2017
onwards and for the batches 2017-20, 2018-21 and 2019-22**

BASIC STRUCTURE: DISTRIBUTION OF COURSE

1	Ability Enhancement Compulsory Course (AECC)	3 papers of 2 Credit hours each (Total Credits: 2×3 hours)	6
2	Skill Enhancement Elective Course (SEC)	2 papers of 4 Credit hours each (Total Credits: 2×4 hours)	8
3	Core Course (CC)	14 papers of 6 Credit hours each (Total Credits 6×14 hours)	84
4	Discipline Specific Elective (DSE)	4 papers of 6 Credit hours each (Total Credits 4×6 hours)	24
5	Generic Elective (GE)	4 papers of 6 Credit hours each (Total Credits 4×6 hours)	24
6	Additional Compulsory papers	2 papers of 1 Credit hours each (Total Credit 2×1 hours)	2
7	Co-curricular & extra- curricular activities (NCC, NSS, Sports, Human Rights Activities etc.)		2
	TOTAL CREDITS		150

B.COM (HONOURS) CURRICULUM

SEMESTER - I

Paper Code	Papers	Marks	Category	Credits
BCHCR110	Financial Accounting	100	CC	6
BCHCR120	Business Law	100	CC	6
BCHGE130	Micro Economics	100	GE	6
BCHAE141	Business Communication - 1	50	AECC	1
Modern Indian Language – 1 Group		50	AECC	1
BCHAE1511	Bengali			
BCHAE1512	Hindi			
BCHAE1513	Alternate English			
BCHAE160	Environmental Studies - 1	50	AECC	1
BCFND170	Foundation Course - 1	50	Additional Compulsory Paper	1
TOTAL		500		22



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SEMESTER - II				
Paper Code	Papers	Marks	Category	Credits
BCHCR210	Cost Accounting	100	CC	6
BCHCR220	Corporate Law	100	CC	6
BCHGE230	Macro Economics	100	GE	6
BCHAE240	Business Communication - 2	50	AECC	1
Modern Indian Language – 2 Group		50	AECC	1
BCHAE2511	Bengali			
BCHAE2512	Hindi			
BCHAE2513	Alternate English			
BCHAE260	Environmental Studies - 2	50	AECC	1
BCFND270	Foundation Course - 2	50	Additional Compulsory Paper	1
TOTAL		500		22

SEMESTER - III				
Paper Code	Papers	Marks	Category	Credits
BCHCR310	Management Principles and Applications	100	CC	6
BCHCR320	Income Tax Law and Practice	100	CC	6
BCHCR330	Human Resource Management	100	CC	6
BCHGE340	Business Mathematics and Statistics - 1	100	GE	6
BCHSE350	E-Commerce	100	SEC	4
TOTAL		500		28

SEMESTER - IV				
Paper Code	Papers	Marks	Category	Credits
BCHCR410	Management Accounting	100	CC	6
BCHCR420	Computer Application in Business	100	CC	6
BCHCR430	Indian Economy	100	CC	6
BCHGE440	Business Mathematics and Statistics - II	100	GE	6
BCHSE450	Entrepreneurship	100	SEC	4
TOTAL		500		28

SEMESTER - V				
Paper Code	Papers	Marks	Category	Credits
BCHCR510	Principles of Marketing	100	CC	6
BCHCR520	Fundamentals of Financial Management	100	CC	6
	DSE-1 (Anyone from Group-A or B)	100	DSE	6
	DSE-2 (Anyone from Group-A or B)	100	DSE	6
BCHCR550T	Business Research Methods	50	DSE	3
	TOTAL	450		27



SEMESTER - VI				
Paper Code	Papers	Marks	Category	Credits
BCHCR610	Auditing and Corporate Governance	100	CC	6
BCHCR620	Indirect Tax Law	100	CC	6
	DSE-3 (Anyone from Group-A or B)	100	DSE	6
BCHDE643	Project Work	50	DSE	3
	TOTAL	350		21

DISCIPLINE SPECIFIC ELECTIVE (DSE) PAPERS			
GROUP-A		GROUP-B	
SEMESTER - V			
Paper Code	Paper Code	Paper Code	Paper Code
BCHDE5311	Corporate Accounting	BCHDE5321	Consumer Affairs and Consumer Care
BCHDE5312	Banking Insurance	BCHDE5322	Advertising
SEMESTER - VI			
BCHDE6311	Financial Markets Institutions and Financial Services	BCHDE6321	International Business
BCHDE6312	Computerized Accounting System	BCHDE6322	Rural Marketing and International Marketing



SEMESTER I

SEMESTER: I	
COURSE NAME: Financial Accounting	
COURSE TYPE: CORE	COURSE CODE: BCHCR110
CREDITS: 6	L 72

LEARNING OBJECTIVES:

The course aims to help learners to acquire conceptual knowledge on financial accounting to impart skills for recording various kinds of business transactions in various forms of business and to prepare financial statements of sole proprietorship business, partnership firms and Non- Profit Seeking Organizations.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	THEORETICAL FRAMEWORK AND ACCOUNTING PROCESS	<ul style="list-style-type: none">➤ Accounting as an information system, the users of financial➤ accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.➤ The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.➤ Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First Time Adoption of Ind AS 101. IFRS- Need and Procedures.➤ From recording of a business transaction to preparation of trial balance including adjustments and rectification of errors.
2.	BUSINESS INCOME AND FINAL ACCOUNTS	<ul style="list-style-type: none">➤ AS 9➤ AS 10 (Revised)➤ AS 2➤ Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities. (Sole proprietorship and Partnership).
3.	ACCOUNTING FOR HIRE PURCHASE & INSTALMENT SYSTEMS	Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Concepts of operating and financial lease (theory only).



4.	ACCOUNTING FOR INLAND BRANCHES	Concept of dependent branches; Accounting aspects: debtors' system, stock and debtors' system, branch final accounts system and whole-sale system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.
5.	DEPARTMENTAL ACCOUNTING	
6.	ACCOUNTING FOR DISSOLUTION OF THE PARTNERSHIP FIRM	Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.
7.	FINANCIAL STATEMENTS OF NON-PROFIT ORGANISATION	

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements.
2. Measure business income applying relevant Accounting Standards.
3. Evaluate the importance of depreciation and inventories in financial statements.
4. Prepare financial statements of sole proprietors and partnership firms, Preparation of Financial Statements from Incomplete Records.
5. Prepare accounts for Not-for-Profit Organisations, Departmental and Branch Accounts.
6. Accounting for special type of transactions

SUGGESTED TEXTBOOKS/ READING MATERIALS:

- Hanif and Mukherjee-Financial Accounting-McGraw – Hill Education India Pvt. Ltd.
- Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol.-I*. New Delhi: Sultan Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: Cengage Learning.
- Tulsian, P. C. (2002). *Financial Accounting*. Chennai: Pearson Education.
- Accounting standard - issued by ICAI / www.icaai.org.

Note: Learners are advised to use latest edition of text books



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SEMESTER: I	
COURSE NAME: BUSINESS LAW	
COURSE TYPE: CORE	COURSE CODE: BCHCR120
CREDIT: 6	L 65

LEARNING OBJECTIVES:

Have clear understanding of the business laws.

- Solve complex legal problems faced by the people while undertaking business contracts
- Ability to reason on the existing laws and rules in business world.
- Think and resolve on the divergent views of the judiciary on complex matters in business.
- Comprehend complex corporate ideas in simple terms.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
I	The Indian Contract Act, 1872	General Principles of Law of Contract a) Contract – meaning, characteristics and kinds of contract – void, Voidable, quasi and contingent contracts; Essentials of a valid Contract b) Offer and acceptance c) Contractual capacity d) Free consent e) Consideration f) Discharge of a contract – modes of discharge g) Breach and remedies against breach of contract.
II	The Sale of Goods Act, 1930	a) Contract of sale, meaning and difference between sale and Agreement to sell; Doctrine of Caveat Emptor. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
III	Partnership Laws	A. The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners e. Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership B. The Limited Liability Partnership Act, 2008 a. Salient Features of LLP b. Differences between - LLP and Partnership, LLP and Company c. LLP Agreement d. Partners and Designated Partners e. Incorporation Document Incorporation by Registration g. Partners and their Relationship



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IV	Negotiable Instruments Act, 1881	a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque
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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	Increase the ability to reason	to have a broad and in-depth knowledge of business law
2	Solve complex legal problems	ability to apply the legal principles and theories in day-to-day life
3	Make proper planning	to identify the relationship of existing principles of law and ethics.
4	Learn from experience	to explore the potential legal issues coming up in the society.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. S.N. Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

NOTE: Kindly refer to the latest text books and bare acts as the laws are being amended very often.



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SEMESTER: I	
COURSE NAME: MICROECONOMICS	
COURSE TYPE: GE	COURSE CODE: BCHGE130
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

This course introduces undergraduate students to the subject matter of economics and its various branches. Microeconomics as the first course of economics in their curriculum deals with the rationale behind the behaviour of individual (*micro*) economic agents. The course discusses about the decision-making processes of economic agents. It tries to build the foundation of microeconomics with the basic concepts and theories of the behaviour of consumers, producers and also gives an overview of different market structures and their operations. This course also tries to give an impression about the situations arising out of market failure and understanding the role of government in such situations. The students also learn to apply these concepts in dealing with and to face the real-life challenges.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Demand, Supply and Consumer Behaviour	<ul style="list-style-type: none">• Concept of scarcity and choice, Opportunity cost, Three basic economic questions.• Cardinal and Ordinal Utility Approach; Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions); Demand Function and its determinants. Elasticity of Demand - Own Price, Income and Cross.• Income consumption curve; Engel Curve; Price Consumption Curve (PCC); Decomposition of Price effect into Income and Substitution Effect; Derivation of Demand Curve from PCC. PCC and Price Elasticity of Demand.• Supply Function and Market Equilibrium.
2	Production and Cost	<ul style="list-style-type: none">• Production function.• Law of variable proportions.• Production Isoquants.• Production optimization.• Expansion path.• Returns to scale.• Different concepts of short run and long run cost, private vs. social cost (with examples)• Analysis of short run and long run costs: Relation between AC & MC; determination of LAC from SAC curves.
3.	Perfect Competition	<ul style="list-style-type: none">• Structural characteristics of Perfect Competition.• SR & LR equilibrium of a firm.• Short run supply curve of a firm.• Industry Equilibrium.• Demand-Supply Analysis including welfare effects of Price Control, Price Support, taxes and subsidy.



4.	MONOPOLY	<ul style="list-style-type: none"> • Sources of monopoly power. • Short-run equilibrium. • Long-run equilibrium in monopoly market. • Determinants of market power. • Inefficiency under Monopoly. • Degrees of Price Discrimination.
5 (i)	MONOPOLISTIC COMPETITION	<ul style="list-style-type: none"> • Features. • Short-Run Equilibrium. • Long Run Equilibrium. • Excess Capacity.
5 (ii)	OLIGOPOLY	<ul style="list-style-type: none"> ○ Oligopolistic Interdependence ○ Equilibrium in an Oligopolistic Models: <ul style="list-style-type: none"> A) Cournot Model B) First Mover Advantage: The Stackleberg Model C) Collusive Model ○ Comparison of the three oligopoly models • Game Theory and Strategic Decision Making <ul style="list-style-type: none"> ○ Dominant Strategies ○ Nash Equilibrium ○ Prisoner's Dilemma
6.	Externalities, Public Goods and Common Resources	<ul style="list-style-type: none"> • Features of Public Goods. • Free Rider Problem with Examples. • Concept of Externalities with examples. • Common Resources - Tragedy of Commons.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	Rational Thinking	Choice, Scarcity and the subject matter of Microeconomics
2	Decision Making at individual level	Behaviour of the Households (Consumers)
3	Decision Making at firm level	Behaviour of the Firms (Producers)
4	Learning about the most efficient form of market operation	Behaviour of Firms in Product Markets that are Perfect
5	Solving the problems related to transaction given the complexities of market	Behaviour of Firms in Product Markets that are Imperfect
6	Understanding the role of Government policy	Issues around Market failure



SUGGESTED TEXT BOOKS/ READING MATERIALS:

REFERENCES:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Ghosh. A., Bhattacharya M. *Managerial Microeconomics*, Platinum Publishers.



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SEMESTER: I	
COURSE NAME: Business Communication - 1	
COURSE TYPE: AECC	COURSE CODE: BCHAE140
CREDIT: 1	L: 12

LEARNING OBJECTIVE:

The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

DETAILED SYLLABUS:

1. The following pieces to be studied as seen comprehension (only textual objective question will be set).

A) Knowledge and wisdom – Bertrand Russell

B) A Talk on Advertising – Herman Wouk

C) Dynamic life – Jawaharlal Nehru

D) Civilization of today – C.E.M. Joad

2. Unseen Precis writing with a suitable title (prose passage only).

3. Substance writing with a critical note. (Unseen Prose passages only).

4. Report Writing (Journalistic and commercial).

5. Types of business letters (Complaint, Adjustment, Application, Appointment, Order, Cancellation, Order, Insurance, Banking).

COURSE OUTCOMES: After completion of the course, learners will be able to:

1. Realize the significance of effective communication in business;
2. Learn business vocabulary and understand varied ways/methods to present business plans;
3. Gain knowledge on drafting of official letters and documents;
4. Develop appropriate skills for report writing and different ways of documentation;
5. Explain the role of information technology for enabling business communication and documentation.

Books Recommended:

1. *Wren and Martin*
2. *Learning Objective English* – R. S. Agarwal/Vikas Agarwal
3. *Plastering Business English* – Publication Orient Longman
4. *University English Selections*
5. *Commercial English* – K.K. Sinha



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SEMESTER: I	
COURSE NAME: Modern Indian Language – 1 - BENGALI	
COURSE TYPE: AECC	COURSE CODE: BCHAE1511
CREDIT: 1	L: 12

১। ভাষা ৪ ৩০

(ক) প্রবন্ধ — নিচের প্রবন্ধগুলি থেকে বোধ পরী(ণ)ভিত্তিক প্র(ণ) হবে। ১৫

১। জমিদার — বঙ্গদেশের কৃষক — বঙ্কিমচন্দ্র চট্টোপাধ্যায়

২। শি(র)র বাহন — রবীন্দ্রনাথ ঠাকুর

৩। বাঙ্গালা ভাষা — স্বামী বিবেকানন্দ

(খ) প্রতিবেদন রচনা — সংবাদপত্রে প্রকাশের উপযোগী সাম্প্রতিক কোনও ঘটনার প্রতিবেদনের খসড়া রচনা করতে হবে। কম-বেশি ১৫০ শব্দে।

অথবা

পুনর্নির্মাণ — গদ্যাংশ অথবা উপন্যাসের অংশ থেকে সংলাপ ভিত্তিক পুনর্নির্মাণ করতে হবে। কম-বেশি ১৫০-২০০ শব্দে।

অথবা

বাংলা ভাষাকেন্দ্রিক কম্পিউটারের সাধারণ জ্ঞান ৪ (বিভিন্ন বাংলা সফটওয়্যার ও তার প্রয়োগ বৈচিত্র্য সংক্র(ান্ত) সম্যক ধারণা। বাংলা ডি.টি.পি., ফন্ট (কনিভিত্তিক ও কি-বোর্ডভিত্তিক বর্ণ-সংস্থাপন, বাংলা হরফ প্রয়োগ ও সম্পাদনা), ওয়ার্ড, পেজমেকার, পাওয়ার পয়েন্ট উপস্থাপনা প্রভৃতি।

(গ) পরিভাষা — পাঁচটি ইংরেজী শব্দের বাংলা পরিভাষা লিখতে হবে। ৫
(কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত 'ভাষা পাঠ সঞ্চয়ন' গ্রন্থে সংকলিত পরিভাষাগুলি।)

২। সাহিত্য ৪ ২০

(ক) কবিতা ৪ কাব্যসৌন্দর্য বি(ণ্ণ)-স্বর্ণধর্মী প্র(ণ) হবে। ১০

(দুটি প্র(ণ্ণের, যে কোনও একটির উত্তর লিখতে হবে কম-বেশি ৩০০ শব্দে)

রবীন্দ্রনাথ ঠাকুরের 'গীতাঞ্জলি' কাব্যগ্রন্থের নিম্নলিখিত কবিতাগুলি —

(অ) আত্মত্যাগ (৪ সংখ্যক) 'বিপদে মোরে র(ণ)করো...'

(আ) 'বিলসাথে যোগে যেথায় বিহারো.....' (৯৪ সংখ্যক)

(ই) ভারততীর্থ (১০৬ সংখ্যক) 'হে মোর চিন্ত, পুণ্য তীর্থে...'

(ঈ) ধুলামন্দির (১১৯ সংখ্যক) 'ভজন পূজন সাধন আরাধনা...'

(খ) ছোটগল্প ৪ বি(ণ্ণ)-স্বর্ণধর্মী প্র(ণ) হবে। ১০

(দুটি প্র(ণ্ণের, যে কোনও একটির উত্তর লিখতে হবে কম-বেশি ৩০০ শব্দে)

রবীন্দ্রনাথ ঠাকুরের 'গল্পগুচ্ছ'র নিম্নলিখিত গল্পগুলি :

(অ) ছুটি

(আ) বলাই

পাঠ্যগ্রন্থ ৪ ১। ভাষা পাঠ সঞ্চয়ন — কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।

২। গীতাঞ্জলি — রবীন্দ্রনাথ ঠাকুর — বিশ্বভারতী প্রকাশিত।



SEMESTER: I	
COURSE NAME: Modern Indian Language – 1 - HINDI	
COURSE TYPE: AECC	COURSE CODE: BCHAE1512
CREDIT: 1	L: 12

1. **हिन्दी साहित्य का इतिहास : (संक्षिप्त परिचय) 5**
 क) काल विभाजन और नामकरण 5
 ख) निम्नलिखित कवियों का संक्षिप्त परिचय :-
 (विद्यापति, कबीरदास, तुलसीदास, सूरदास, जायसी, आरतेन्दु, महावीर प्रसाद द्विवेदी, मैथिली शरण गुप्त, जयशंकर प्रसाद, सूर्यकांत त्रिपाठी 'निराला', महादेवी वर्मा, सुमित्रानंदन पंत, रामधारी सिंह दिनकर, सच्चिदानंद हीरानंद वात्स्यायन 'अज्ञेय')
 (इस भाग से केवल वस्तुनिष्ठ प्रश्न पूछे जाएंगे)
2. **कहानी (विवेचनात्मक एवं व्याख्यामूलक प्रश्न पूछे जाएंगे) 10+5=15**
 क) मंत्र - प्रेमचंद
 ख) त्रिशंकु - मन्नू भंडारी
 ग) भोलाराम का जीव - हरिशंकर परसाई
3. **कविता (विवेचनात्मक एवं व्याख्यामूलक प्रश्न पूछे जाएंगे) 10+5=15**
 क) उनको प्रणाम - नागार्जुन
 ख) पैतृकसंपत्ति - केदारनाथ अग्रवाल
 ग) हो गयी है पीर पर्वत सी - दुष्यंत कुमार
 घ) धार्मिक दंगों की राजनीति - शमशेर बहादुर सिंह
4. **निबंध (व्याख्यामूलक प्रश्न पूछे जाएंगे) 10**
 क) क्या निराश हुआ जाए - हजारी प्रसाद द्विवेदी
 ख) संस्कृति है क्या - रामधारी सिंह दिनकर

सहायक ग्रन्थ :

हिंदी साहित्य की भूमिका - हजारी प्रसाद द्विवेदी।

हिंदी साहित्य का इतिहास - डॉ. नगेन्द्र।

हिंदी साहित्य और सवेदना का विकास - रामस्वरूप चतुर्वेदी।



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SEMESTER: I	
COURSE NAME: Modern Indian Language – 1 - Alternative English	
COURSE TYPE: AECC	COURSE CODE: BCHAE1513
CREDIT: 1	L: 12

1. The following pieces to be studied as seen comprehensions

- a) Dream Children – Charles Lamb
- b) Personal Style – J.A. Symonds
- c) Freedom – George Bernard Shaw

2. Precis Writing (Unseen) with a title.

3. Unseen Passage (Prose Only) Substance writing on a critical note.

4. a) Ode to a Nightingale – John Keats

- b) Strange Meeting – Wilfred Owen

5. a) Identical words commonly mistaken

- b) Idioms, Synonyms and Antonyms

Books Recommended:

- 1. *University Alternative English selections.*
- 2. *Wren and Martin*
- 3. *Commercial Business English – K. K. Sinha*
- 4. *Communication Skills for Technical Students – T. M. Farhatullah*



SEMESTER: I	
COURSE NAME: ENVIRONMENTAL STUDIES-I	
COURSE TYPE: AECC	COURSE CODE: BCHAE160
CREDIT: 1	L: 12

LEARNING OBJECTIVES:

- To give the students an overview of environment along with its components and their interaction.
- To develop amongst the students a systemic and pragmatic understanding of ecosystem.
- To make the students aware of the concept of biodiversity, conservation and laws pertaining to that.
- To give the students an insight about the various forms of environmental pollution, natural calamities followed by their management protocols.
- Develop critical thinking amongst the students to comprehend the various facets of environment along with their interaction.
- Inculcation of knowledge amongst the students regarding the types of ecosystems and the pathway of their energy flow.
- Helping the students develop a perception about and biodiversity and create an awareness about the laws concerned with it.
- Developing expertise amongst the students to know about the various causes of pollution, natural calamities and their mitigation strategy.
- Knowledge of holistic approach for dealing environmental problems with the aim of environment sustainability.
- Analyse the multidisciplinary nature of environmental studies.
- Understanding the concepts of biodiversity and their different mechanisms of conservation.
- Understanding the classifications of pollution and their environmental impact.
- Comprehend the dynamics of major disaster, cause and management mechanisms.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction to environmental studies	Multidisciplinary nature of environmental studies; Scope and importance; the need for environmental education. Concept of sustainability and sustainable development
2.	Ecosystems	What is an ecosystem? Structure: food chains, food webs and function of ecosystem: Energy flow in an ecosystem, nutrient cycle and ecological succession. Ecological Interactions. Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)
3.	Biodiversity and Conservation	a. Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots b. India as a mega-biodiversity nation; Endangered and endemic species of India



		<p>c. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wild life conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</p> <p>d. Nature reserves, tribal populations and rights (Niyamgiri-Vedanta, POSCO), and human wildlife conflicts in Indian context (Sundarban-Human-Tiger encounters).</p> <p>e. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.</p>
4.	Environmental Pollution and Global Environmental Issues	<p>a. Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution.</p> <p>b. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture</p> <p>c. Nuclear hazards and human health risks (Chernobyl, 3-mile Island, Daiichi- Fukushima)</p> <p>d. Solid waste management: Control measures of urban and industrial waste, special reference to e-waste, Biomedical waste.</p> <p>e. Pollution Tragedies: Love canal, Bhopal Gas, Endosulfan, Minamata and Flint water</p>

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Understanding	After teaching the course, the students will be well versed with the of environment, components and pollution and apply them in their career including administrative service and revenue service.
2.	Thinking, reasoning	Certain clearance certificates are necessary for entrepreneurial venture so the students can easily correlate about the necessity and also reduce the level of pollution from their respective units.

Students will receive

- Information about the multifaceted nature of environmental studies.
- Knowledge about the various types of ecosystems and their contribution in the environment.
- Proficiency about the various types of environmental pollution
- Information related to the diminution of pollution impacts.
- Knowledge of certain clearance certificates necessary for entrepreneurial venture if any, so that students can easily correlate and reduce the level of pollution from their respective units.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

TEXTBOOKS:

1. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016.
2. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016.



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3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
4. Basu, R.N, Environment, University of Calcutta, 2000.

SUGGESTED READINGS:

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India Univ. of California Press.
3. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
4. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
5. Agrawal, KM, Sikdar, PK and Deb, SC, A Textbook of Environment, Macmillan Publication, 2002.
6. Richard T Wright, Environmental Science: Towards a Sustainable Future, Prentice-Hall Inc., 2008.



SEMESTER II

SEMESTER: II	
COURSE NAME: COST ACCOUNTING	
COURSE TYPE: CORE	COURSE CODE: BCHCR210
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

This course is designed to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book-keeping systems. It also aims to provide knowledge for decision making purpose through different costing methods.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Introduction	i. Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation. ii. Cost Accounting Standards issued by the Institute of Cost and Management Accountants of India till date.
2	Elements of Cost: Material and Labour	i. Materials: Material/ Inventory control techniques. Accounting and control of purchases, storage and issue of materials. Calculation of EOQ and Different levels of Stocks. Determination of 'Cost' as per CAS. Methods of pricing of materials issues. Treatment of Material Losses. ii. 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 and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.
3	Elements of Cost: Overheads	i. Classification, allocation, apportionment and absorption of overheads; Under-absorption and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses. ii. Activity based cost allocation- cost pool, cost driver and other concepts.
4	Reconciliation of Profit	Concept of Cost Ledger Control Accounts, Reconciliation of Profit as per Cost Accounting and as per Financial Accounting.
5	Methods of Costing	Unit costing, Job costing, Contract costing, Process costing (Process losses, Valuation of Work in Progress, Equivalent production, Inter-process Profit, Joint and by-products), Service costing (only transport).

All topics will be covered as per the requirements of Relevant Cost Accounting Standards issued by ICMAI/ICAI.



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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	To understand, evaluate and analyse the cost accounting system in an organisation.	<ul style="list-style-type: none">• Determine the cost of production.• Compute Unit Cost, Total Cost of production and prepare the Statement of Cost.• Determine whether any offer for Discount is profitable or not;• Compute Employee cost, Employee productivity, Employee Turnover, and the appropriate Incentive Plan.• Distribute the Service Department Cost to Production Departments.• Apply Activity Based Costing for Cost determination.• Determine the Quotation Price for Specific orders using Job Costing.• Determine cost and profit using Contract costing and Service Costing Methods.• Reconcile the difference in Profit as per Cost Accounting Books and as per Financial Accounting Books.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Dr. M. Hanif – “Modern Cost and Management Accounting”, McGraw-Hill Education Pvt. Ltd.
2. Saxena and Vashist - “Cost and Management Accounting(Text)”, Sultan Chand and Sons.
3. Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
4. Basu and Das – “Cost and Management Accounting”, RabindraLibrary, Kolkata.



SEMESTER: II	
COURSE NAME: CORPORATE LAW	
COURSE TYPE: CORE	COURSE CODE: BCHCR220
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

- Have proper understanding of the corporate laws.
- Solve complex legal problems faced by the companies
- Increase the ability of reasoning on the existing laws, rules and regulations of the corporate life.
- Think and resolve on the divergent views of the judiciary on complex corporate matters.
- Comprehend complex corporate ideas in simple terms

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Introduction	Meaning of Company and Registrar of Companies; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, associate company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters and their legal position, pre-incorporation contract; on-line registration of a company; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts.
2	Documents	Memorandum of association; Articles of association; Doctrine of ultra-vires; Doctrine of constructive notice and Doctrine of indoor management; Prospectus-shelf and red herring prospectus, misstatement in prospectus, Liabilities for such misstatement; Annual Returns, Register of Members; Other Statutory Books and Reports to be maintained under the Act.
3	Management	<ul style="list-style-type: none">• Directors: Classification of directors, women directors, independent director, small shareholders' director; Directors' qualifications and disqualifications, director identity number (DIN); Appointment, legal positions, powers and duties of directors; Removal of directors; Key managerial personnel, managing director, manager.• Meetings: Meetings of shareholders; Types of meetings; Convening and conduct of meetings; Requisites of a valid meeting; Postal ballot, meeting through video conferencing, e-voting.• Committees of Board of Directors: Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.
4	Winding Up	<ul style="list-style-type: none">• Concept and modes of Winding Up.• Insider Trading: meaning; legal provisions;• Whistleblowing: Concept and Mechanism.• CSR- Sec 135



5	Prevention of Oppression and mismanagement	Meaning, power of the Tribunal, application to the Tribunal, public interest, limitation, relief.
6	Depositories Law	The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	Ability to increase the power to reason	to have a broad and in-depth knowledge of business law in corporate life
2	Solve complex legal problems	ability to apply the legal principles and theories in day-to-day life
3	Make proper planning in corporate life	to identify the relationship of existing principles of law and ethics.
4	Learn from experience	to explore the potential legal issues coming up in the society.
5	Comprehend complex ideas, think and decide.	to explore the views of the Hon'ble Supreme Court, High Courts and the NCLT and NCLAT

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. M C Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. G K Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi B. Com. (Hons.) CBCS 14
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Butterworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

NOTE: Kindly refer to the latest text books and bare acts as the laws are being amended very often.



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SEMESTER: II	
COURSE NAME: MACROECONOMICS	
COURSE TYPE: GE	COURSE CODE: BCHGE230
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

- 1) To understand the concepts and applicability of the various economic measures, such as, the use of real GDP in policy making along with comprehending the idea of social welfare;
- 2) To visualise the role of effective demand, to appreciate the workings of the various markets, and to gauge the economic performance through business cycles;
- 3) To justify the dynamics following the effects of government policy;
- 4) To understand the relationship between inflation and unemployment;
- 5) To grasp the operation of the external sector;
- 6) To trace out the use of money and its need in the real world;

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	National Income Accounting	<ul style="list-style-type: none">• Concept and measurement of GDP, NDP, GNP and PDI• Saving-investment identity in open economy.• Government Budget Deficit and Twin Deficit• Real vs. Nominal GDP and GDP Deflator.• Construction of Price Indices: CPI and PPI.
2.	Income and Interest Rates: Keynesian Cross Model and IS-LM Model	<ul style="list-style-type: none">• Business Cycle and Income Determination• Simple Keynesian Model of Economic Fluctuation with Government spending and lump sum taxes-Fiscal policy effect and multiplier, paradox of thrift• Effect of interest rate on autonomous spending –IS curve.• Income, interest rate and money demand function-LM curve.• Economy's general equilibrium in terms of IS-LM model.• Effectiveness of Fiscal and Monetary Policy in the IS-LM Model with specific reference to crowding out and liquidity trap.
3.	Aggregate Demand, Aggregate Supply and The Great Depression	<ul style="list-style-type: none">• Flexible Prices and the aggregate demand (AD) curve-Effect of change in prices on LM curve.• Shifting the AD curve with monetary and fiscal policy.• Alternative shapes of the Short Run Aggregate Supply Curve (SAS)



		<ul style="list-style-type: none">• Explanation of positively sloped short-run aggregate supply curve-fixed input cost (nominal wage, prices of raw material and level of productivity & technology)• Vertical long run aggregate supply curve (LAS)• Fiscal and monetary expansion in the short & long run.
4.	Inflation, Unemployment and Labour Market.	<ul style="list-style-type: none">• Inflation: causes of rising and falling inflation, inflation and interest rates, social cost 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 and Sacrifice Ratio.
5.	Open Economy and Macroeconomic Policy	<ul style="list-style-type: none">• Balance of Payment Accounting• Current Account and National Saving.• Market for foreign exchange – fixed versus flexible exchange rates• BOP equilibrium and external balance schedule
6.	Money and Banking System	<ul style="list-style-type: none">• Measures of money supply• High powered money• Money multiplier and credit creation of the commercial banking system.• Seigniorage and inflation tax.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Application of Concepts	The importance of Real GDP and its links to social welfare
2.	Understand the importance of effective policy making in driving the economy along the desired path	The occurrence of economic fluctuations affecting the performance of the key variables, also highlighting the role of govt. Policy making in boosting the economy
3.	Understand the limitations in govt. policy making, and hence bring out a balance in order to get the maximum social welfare, given the constraints	The existence of a short-run trade-off between the social evils of inflation and unemployment, as identified by the Phillips Curve relation
4.	Understand global integration	Open economy macroeconomics relates the functioning of the domestic economy, with the rest of the world
5.	Appreciating the role of the financial system (domestic as well as global) in shaping the economies	Functioning of the financial sector in the present sophisticated world linking an economy with the entire world



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SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Mankiw N.G: "Macroeconomics", Third Edition.
2. Dornbush and Fisher: "Macroeconomics", TMH.
3. Soumyen Sikdar: "Principles of Macroeconomics", OUP.
4. Robert J. Gordon: "Macroeconomics", Pearson.



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SEMESTER: II	
COURSE NAME: Business Communication	
COURSE TYPE: AECC	COURSE CODE: BCHGE240
CREDIT: 1	L: 12

1. Definition of meetings – Types of meetings, rules

a) Various types of notices of Annual General Meetings, Board meetings, Statutory Meetings of Company, Co-operative Society, Drafting of Minutes.

b) Definition of Agenda, Quorum, Notice, Chairman

2. All types of Business Letters – Presentation, Inviting Quotations, Import, export letters, Banking, Insurance, writing tenders, Sales letters, Letters of ordering and cancellation, Job Application, Appointment, Memo, Memorandum, Preparing the resume.

3. Vocabulary - Words often confused, common errors of English (Tense/Preposition), words misspelt, common idioms, stressing on professional business English.

4. Nature of Communication - Process and types (Verbal / Non – Verbal). Different forms of Communication.

5. Writing of an Advertisement, Display Advertisement, Press Release, Email, Tender etc.

Books Recommended:

1. Communication Skills for Technical Students – T.M. Farhatullah

2. Wren and Martin

3. Commercial English – K.K. Sinha

4. Secretarial Practice – Surajit Sengupta

5. Mastering Business English – Orient Longman



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SEMESTER: II	
COURSE NAME: Modern Indian Language – 2 - BENGALI	
COURSE TYPE: AECC	COURSE CODE: BCHAE2511
CREDIT: 1	L: 12

১। ভাষা ৪ ৩০

(ক) প্রবন্ধ — নিচের প্রবন্ধগুলি থেকে বোধ পরী(ণ)ভিত্তিক প্রা(ণ) হবে। ১০

১। বই পড়া — প্রমথ চৌধুরী

২। স্ত্রী জাতির অবনতি — বেগম রোকেয়া শাখাওয়াত হোসেন

৩। সমবায় ও রবীন্দ্রনাথ — ভবতোষ দত্ত

(খ) চলচ্চিত্র পর্যালোচনা / সমালোচনা ১০

সংবাদপত্রে প্রকাশের উপযোগী যে কোনও ভাষায় নির্মিত চলচ্চিত্রের পর্যালোচনা।

কম-বেশি ১৫০-২০০ শব্দে।

অথবা

প্রফ সংশোধন — (কলিকাতা বিশ্ববিদ্যালয়ের বানানবিধি অনুসারে)

অথবা

বিজ্ঞাপনের বয়ান রচনা — মূলত সংবাদপত্রে প্রকাশের জন্য লিখিত বিজ্ঞাপন।

কম-বেশি ৫০ শব্দে।

(গ) বাংলায় অনুবাদ — কমপক্ষে দশটি বাক্যের একটি ইংরেজী রচনার বাংলা অনুবাদ করতে হবে। (দুটি দেওয়া হবে, যে কোনও একটির বঙ্গানুবাদ করতে হবে।)

১০

২। সাহিত্য ৪ ২০

(ক) কবিতা ৪ কাব্যসৌন্দর্য বিবে(চ)ষণধর্মী প্রা(ণ) হবে। ১০

(দুটি প্রবন্ধের, যে কোনও একটির উত্তর লিখতে হবে কম-বেশি ৩০০ শব্দে।)

অ) অদ্ভুত আঁধার এক — জীবনানন্দ দাশ

আ) মিছিলের মুখ — সুভাষ মুখোপাধ্যায়

ই) যেতে পারি, কিন্তু কেন যাব? — শান্তি চট্টোপাধ্যায়

ঈ) বাবরের প্রার্থনা — শঙ্খ ঘোষ

(খ) ছোট গল্প ৪ বিবে(চ)ষণধর্মী প্রা(ণ) হবে। ১০

(দুটি প্রবন্ধের, যে কোনও একটির উত্তর লিখতে হবে কম-বেশি ৩০০ শব্দে।)

কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত 'এ কালের ছোটগল্প সংকলন' (১ম খণ্ড) —

গ্রন্থে প্রাপ্তব্য নিম্নলিখিত গল্প দুটি —

অ) পুঁই মাচা — বিভূতিভূষণ বন্দ্যোপাধ্যায়

আ) হারানের নাটজামাই — মানিক বন্দ্যোপাধ্যায়

পাঠ্যগ্রন্থ ৪

১। ভাষা পাঠ সংকলন — কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।

২। একালের কবিতা সংকলন — কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।

৩। একালের ছোটগল্প সংকলন (১ম খণ্ড) — কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।



SEMESTER: II	
COURSE NAME: Modern Indian Language – 2 - HINDI	
COURSE TYPE: AECC	COURSE CODE: BCHAE2512
CREDIT: 1	L: 12

1. क) चलचित्र समीक्षा (हिंदी चलचित्र / फिल्म की समीक्षा) 10
ख) पुस्तक समीक्षा (हिंदी पुस्तक की समीक्षा)
(इन विकल्पों में से किसी भी एक १० अंक के लिए चुना जा सकता है)
2. प्रूफ संशोधन 10
3. विज्ञापन : 5+5=10
परिभाषा, भेद, माध्यम, उपयोग, लाभ-हानि।
4. क) प्रतिवेदन
ख) अपठित गद्यांश 10
(इन विकल्पों में से किसी भी एक १० अंक के लिए चुन जा सकता है)
5. अनुवाद (अंग्रेजी से हिंदी में) 10



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SEMESTER: II	
COURSE NAME: Modern Indian Language – 2 – ALTERNATIVE ENGLISH	
COURSE TYPE: AECC	COURSE CODE: BCHAE2513
CREDIT: 1	L: 12

1. The following pieces to be studied as seen comprehensions:

- a) The Lagoon – Joseph Conrad
- b) The Lost Jewels – Rabindranath Tagore

2. The following essays to be studied for (Only objective questions to be asked)

- a) The Ideals of Education – Rabindranath Tagore
- b) Science and war - J. Bronowski
- c) Sir Roger at Church - Joseph Addison (5 Lectures)

3. Writing of an Advertisement, Email, Press Release

4. Business Letters – Letter of complaint, adjustment, Application, Placing Orders, cancellation of Orders.

5. Report Writing (Commercial and journalistic)

Books Recommended:

- 1. University Alternative English selections.
- 2. Wren and Martin
- 3. Communication Skills for Technical Students - T.M. Farhatullah
- 4. Bovee and Thill - Pearson Education



SEMESTER - II	
COURSE NAME: ENVIRONMENT STUDIES - II	
COURSE TYPE: AECC	COURSE CODE: BCHAE260
CREDIT: 1	L: 12

LEARNING OBJECTIVES:

- To help the students comprehend the importance of energy resources with special importance to non-conventional energy resources.
- To give an overview of environmental policies and laws to the students.
- To help the students understand, impact of population growth on overall development along with different people's movement for protection of environment.
- To teach the students about the documentation of environmental records through field studies
- Developing the knowledge of energy sources amongst the students with special reference to non-conventional sources of energy.
- Develop critical thinking amongst the students to comprehend the differences between renewable and non-renewable sources of energy.
- Develop understanding about the prevailing environmental policies at national and international level and laws.
- Helping the students develop a perception about the impacts of population growth upon environment.
- Instil knowledge amongst the students about the different patterns of population growth.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
5.	Energy resources	a. Renewable and non-renewable, conventional and non-conventional energy sources- (solar, wind, tidal, hydro and SHP, geothermal, fossil fuels, nuclear resources), special reference to Indian scenarios. b. Case studies: Cochin airport, Muppandal Wind Park.
6.	Environmental Management: Policies, Laws & Practices	a. Concept and objectives, the evolution of Indian environmental policy. b. UN Conferences- UNCHE, WCED, and sustainable development, UNCED, WSSD. c. international agreements: CLRTAP, Basel Convention, London Dumping Convention, Convention on Biological Diversity (CBD), CITES, Cartagena Protocol, TRIPS, Montreal Protocol, UNFCCC (with updates- Kyoto Protocol and Paris Climate Agreement). d. International Organizations- FAO, UNEP, UNDP and MDGs, IUCN. e. Environment Laws: Wildlife Protection Act, 1972, Water (Prevention and Control of Pollution) Act, 1974, Water Cess Act 1977; Forest Conservation Act 1980, Air (Prevention & Control of Pollution) Act, 1981, Environment Protection Act, 1986 (with subordinate Acts and Rules); Role of National Green Tribunal. f. Environmental movements: Chipko, Silent valley, Bishnoi, Narmada Bachao Andolan, Nava Danya



		<p>g. Environmental standards- MINAS, NAAQS, BIS, WHO, Emission standards.</p> <p>h. Practices- Environmental audit & ISO 14000 certification audit; Earth Hour; Green Option Technologies; EIA (concept, objectives, principles, generic process, the concept of EIA in India, advantages, and disadvantages).</p>
7.	Human Population and the Environment	<p>a. Human population growth: Characteristics of a population.</p> <p>b. Types of growth- exponential and arithmetic progression; 'J' and 'S' growth curve.</p> <p>c. Impacts of population growth on the environment.</p>
8.	Fieldwork	<p>a. Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.</p> <p>b. Visit a local polluted site-Urban/Rural/Industrial/Agricultural.</p> <p>c. Study of common plants, insects, birds, and basic principles of identification.</p> <p>d. Study of simple ecosystems-pond, river, Delhi</p>

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Understanding	Through these chapters, the students will be able to understand the limitation of conventional resources and also policies taken up by government towards protect of environment and, they will also understand how increasing population plays a negative role on global resources

- Analyse the importance of different energy resources present in the environment with special emphasis to Indian scenarios.
- Understanding the concepts of Indian environmental policies.
- Comprehend the significance of International Environment agreements and the role of various International Environmental organizations.
- Understanding the aftermath of population explosion upon environment.
- Knowledge about the constraints of conventional sources of energy.
- Information about the policies taken up by the government to protect the environment.
- Knowledge of the Environmental standards and practices aimed at sustaining the environment.
- Information related to impacts of population increment upon environment and its negative impact on global resources.

SUGGESTED TEXTBOOKS /READING MATERIALS:

TEXTBOOKS:

1. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016.
2. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016.
3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
4. Basu, R.N, Environment, University of Calcutta, 2000.



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SUGGESTED READINGS:

1. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
2. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
3. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
4. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
5. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
6. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
7. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.
8. Ghosh Roy, MK, Sustainable Development (Environment, Energy and Water Resources), Ane Books Pvt.Ltd., 2011.
9. Karpagam, M and Geetha Jaikumar, Green Management, Theory and Applications, Ane Books Pvt. Ltd., 2010.
10. BalaKrishnamoorthy, Environmental Management, PHI learning PVT Ltd, 2012.



SEMESTER III

SEMESTER: 3	
COURSE NAME: MANAGEMENT PRINCIPLES AND APPLICATIONS	
COURSE TYPE: CORE	COURSE CODE: BCHCR310
CREDIT: 6	L: 65

LEARNING OBJECTIVES: This course is designed to expose the students to management principles and the application thereof strategic and tactical decision situations.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction to Management	I. Management Concept: Significance, Managerial Functions – An overview; Co-ordination (concept, types and techniques, essence of managing) II. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Weber. Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach III. Development of Management Thought: Contingency approach – Lawrence & Lorsch; MBO - Peter F. Drucker; Business Process Re-engineering - Hammer and Champy; Michael Porter – Five-force analysis, three generic strategies and value chain analysis; Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.
2.	Planning	I. Definition of planning and types of plan –strategic, tactical, operational, characteristics, importance. II. Strategic planning – Concept, process, Importance and limitations III. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/ TOWS/WOTS-UP, BCG Matrix, Competitor Analysis). IV. Business environment; Macro and Micro-Concept and Components V. Decision-making – Concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques - qualitative and quantitative.
3.	Organising	I. Concept and process of organising – An overview; Principles of Organising, departmentation; Span of management (concept, types: narrow and wide, factors deciding the nature of span, authority, responsibility, accountability, relationship); Different types of authority (line, staff and functional), Decentralisation (concept, centralization vs decentralisation); Delegation of authority (concept, principle, obstacles)



		II. Formal and Informal Structure of organisation; Network Organisation Structure.
4.	Staffing and Leading	<p>I. <i>Staffing</i>: Concept of staffing, staffing process</p> <p>II. <i>Motivation</i>: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need Hierarchy Theory; Herzberg's Two-factor Theory, McGregor X and Y theory.</p> <p>III. <i>Leadership</i>: Concept, Importance, Major theories of Leadership – trait and behavioural theory; Leadership styles- Employee and Production orientation, Ohio-Michigan Theory, Blake and Mouton's Managerial Grid theory, Tannenbaum & Schmidt Continuum Theory, Fielder's situational Leadership, Transactional leadership, Transformational Leadership, Charismatic Leadership.</p> <p>IV. <i>Communication</i>: Concept, purpose, process; Oral and written communication; communication network (formal and informal channel); Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.</p>
5.	Control	<i>Control</i> : Concept, Stages of Control, Limitations, Types; Principles of Effective Control, Techniques of Control (traditional vs. modern) - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
6.	Emerging issues in Management & Case Studies	Globalization, ethics and responsibilities, work force diversity, empowerment of employee, technological innovation, TQM (total quality management).

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Information assimilation and recall	Understand, reflect and articulate the basic concept of management along with the evolution of management and the development of different schools' management thoughts.
2.	Analytical and application oriented	Formulate and implement strategic plans and conduct the process environmental analysis and diagnosis.
3.	Synthesis of concepts and their application	Apply principles involved in organising and departmentation with due consideration of the notions of authority and responsibility, accountability, span of management as well as understand the implications of different organization structures in terms of their organizational outcomes.
4.	Decision-making and inter-personal skills	Make informed staffing decisions based on an understanding of theories of motivation and principles involved in communication and leadership.
5.	Analytical, synthetical and application oriented	Implement and apply control mechanisms.
6.	Divergent thinking	Appreciate emerging issues in management such as globalisation, ethics and responsibility, work force diversity, technological innovation, TQM and also empowerment of employees and incorporate the implications thereof in decision making.



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SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K. Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London Note
11. Prasad, L. M., *Principles and Practice of Management.*, Sultan Chand & Sons, New Delhi.
12. Stoner, Freeman & Gilbert, *Management*, Prentice Hall, New Delhi
13. C.B.Gupta, *Business Entrepreneurship And Management*, Sultan Chand & Sons, New Delhi.
14. Northhouse, *Leadership*, Sage Publishing.
15. Rowe, *Cases in Leadership*, Sage Publishing.

Latest edition of textbooks may be used.



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SEMESTER: III	
COURSE NAME: INCOME TAX LAW AND PRACTICE	
COURSE TYPE: CORE	COURSE CODE: BCHCR320
CREDIT:	L: 65

LEARNING OBJECTIVES:

To develop an understanding of the provisions of income tax laws and to acquire the ability to apply such knowledge to make computation and address application-oriented issues.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Basic Concepts & Introduction to Income Tax	Indian Tax structure, Concept of Income including Agricultural Income, Person, Assessee, Previous Year, Assessment Year, Sources of income and heads of income, Concept of Gross Total Income, Total Income & Permanent Account Number and Exempted Income u/s 10. Incidence of tax (only Individual and Firm), Residential Status [Practical problems from Residential Status & Incidence of tax]
2.	Income under the Head Salary & House Property	<p><u>Salary</u> – Sec. 15, 16 & 17, Structure of Salary u/s 17(1) and Different components of salary, Tax treatments for Leave Salary, Gratuity, Pension, National Pension System, VRS. Tax treatments for Allowances and Perquisites, Permissible deduction from Salary u/s 16 and Tax treatment of Provident Fund</p> <p><u>House Property</u> – Conditions u/s 22, Deemed Ownership u/s 27, Treatment of Composite Rent, Computation of Income from a Let-out house property, House Property owned by co-owners, Concept of Gross Annual Value, Standard Deduction and Interest on Borrowed Capital, Unrealised Rent, Loss due to vacancy, Tax treatments in case of Self-occupied Property and Deemed to be let out property</p>
3.	Income under the Head Profits and Gains of business or profession; Capital Gain & Income from Other Sources	<p><u>Profits and Gains of Business or Profession</u> – Scope of Income u/s 28, Income chargeable to tax under PGBP, Duty Entitlement Pass Book Scheme & Duty-free replenishment certificate, Principles for arriving at Business Income, Expenses expressly allowed as deductions against PGBP [Sec.30, 31, 32 (including additional and unabsorbed depreciation), 35, 35(2AA), 35(2AB), 35ABA, 35ABB, 35D] Tax treatment on Interest on Borrowed Capital, Bad Debts & recovery of bad debts, General Deductions u/s 37, Expenses which are not deductible in computing business income [Sec.37(1), 40(a), 40A(2), 40A(3), 40A(7), 40(a)(i), 40(a)(ia)] Tax treatment of deductions allowed on payment basis u/s 43B. Concept of Book Profit and permissible remuneration u/s 40(b) paid to working partners of a Partnership Firm</p>



		<p>Capital Gain – Basis of charge, Meaning of Capital asset, Transfer and Ascertainment of capital gain, Cost of Acquisition & Cost of Improvement, Short term & Long-Term Capital Assets, Positive and Negative list of capital asset, Cost to the previous owner Sec.49 (1), Capital Gain in the case of transfer of depreciable assets u/s 50, When advance money is forfeited Sec.51, Conversion of Capital asset into Stock in trade, Transfer of capital asset between partner and firm, Compulsory acquisition of capital asset, Brief explanation of Capital gain on transfer of bonus shares and right entitlement, Sweat equity shares ESOP & Buy-back of shares, Computation of capital gain in case of transfer of Land & Building u/s 50C. Different exemption under Capital gain [Sec. 54, 54B, 54D, 54EC, 54EE, 54F, 54G, 54GA, 54GB, 54H] Sec. 111A and 112</p> <p>Income from Other Sources – Basis of Charge u/s 56(1), Specific incomes included under Income from other sources [Dividend, Winning from lottery, income by way of interest & securities, Card games, horse races, crossword puzzles, sum received under keyman insurance policy, any sum exceeding ₹50,000 received without consideration, income by way of interest received on compensation or on enhanced compensation, forfeiture of advance received for transfer of a capital asset] Other income normally included under the head Income from other sources, Taxability of dividend (including brief discussion on Deemed Dividend), Tax treatment of Gift</p>
4.	Total Income & Tax Liability	<p>Total Income – Concept of other persons income included in assessee's total income (Clubbing of Income), Set off Carry forward of losses and aggregation of income, Deductions under Chapter VIA (related to individual & firm only); Rebates & reliefs, Maximum marginal tax, Sec.115BAC and its comparison to the old existing provision and computation of total income.</p> <p>Tax Liability – Tax liability of individual and firm (including AMT) with a brief introduction to ITR (related to individual and firm)</p>

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	To gain basic knowledge about the direct tax laws for the relevant previous year including different aspect of residential status	Specifically designed to understand the basic principles underlying the Income Tax Act, 1961 and tax structure in India. Students will be able to make an Analysis of incidence of tax and residential status.
2.	To gain knowledge for income under the head salary and house property and its computation	Students will be able to understand the different tax treatments for arriving at income under the head salary and house property for the relevant Assessment Year.



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3.	To gain knowledge for income under the head PGBP, Capital Gain and Income from other sources and its computation	Students will be able to understand the different tax treatments for arriving at income under the head PGBP, Capital Gains and Income from other sources for the relevant Assessment year
4.	To gain knowledge for arriving at Total income and computation of total tax liability	Students will be able understand how to arrive at total income (related to individuals and firms only), and they will also learn to compute total tax liability.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

Latest edition of text books must be used

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi
2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*. Bharat Law House, New Delhi



SEMESTER: III	
COURSE NAME: HUMAN RESOURCE MANAGEMENT	
COURSE TYPE: CORE	COURSE CODE: BCHCR330
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction to Human Resource Management	<ul style="list-style-type: none">• Human Resource Management: Concept and Functions (Managerial and Operative)• Evolution of HRM, Distinction between HRM and Personnel Management• Objectives of HRM, HR Policies• Human Resource Development: Concept, HRM vs. HRD
2.	Acquisition of Human Resources	<ul style="list-style-type: none">• Human Resource Planning: Quantitative and Qualitative Dimensions, Steps in the HRP Process• Job Analysis and Design: Job Analysis – Concept, Job Description and Job Specification, Steps in the Job Analysis Process, Purposes of Job Analysis, Methods of Collecting Information for Job Analysis, Job Design – Concept, Job Rotation, Job Enlargement and Job Enrichment• Recruitment: Concept and Sources (Internal and External)• Selection: Concept and Process, Tests – Types, Interviews – Types• Placement: Concept -Meaning and Definition, Importance of Placement.
3.	Development of Human Resources	<ul style="list-style-type: none">• Induction / Orientation – Concept & Importance• Concept and Importance of Training• Training vs. Development• Identifying Training and Development Needs• Designing Training Programmes• Management Development• Mentoring and Coaching – Concepts• Career Development Stages, Managing Transfers, Promotion Decisions: Concept, Seniority vs. Competence Considerations.
4.	Motivation of Human Resources	<ul style="list-style-type: none">• Performance Appraisals: Nature, Objectives and Importance, Techniques of Performance Appraisal (Traditional and Modern), Potential Appraisal and Employee Counselling- Concepts



		<ul style="list-style-type: none"> • Job Evaluation: Concept and Methods (Quantitative and Qualitative) • Compensation: Concept and Policies, Components of Employee Remuneration (Financial and Non-Financial), Methods of Wage Payments and Incentive Plans, Fringe Benefits, Performance-Linked Compensation, Executive Compensation- Components.
5.	Maintenance of Human Resources	<ul style="list-style-type: none"> • Employee Health and Safety • Employee Welfare • Social Security • Employee-Employer Relations – An Overview • Industrial Disputes: Causes and Settlement Machinery • Grievance Handling and Redressal
6.	Emerging Issues in HRM& Case Studies	<ul style="list-style-type: none"> • Impact of Technological Development on HRM Practices • Dealing with Workforce Diversity • Work / Life Balance • Employee Empowerment • Downsizing • Voluntary Retirement Schemes • Human Resource Information System

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Memory & Retention	Understand the basic concepts, functions and processes of human resource management.
2.	Memory & Retention	Understand the role, functions and functioning of human resource department of the organizations.
3.	Memory & Retention; Logical Reasoning	Understand the Human Resource Planning process and its impact on overall organizational strategic decision making.
5.	Logical Reasoning; Creative Thinking	Understand the process of designing and formulating various HRM processes such as recruitment, selection, training, development, performance appraisal and reward mechanisms, compensation plans and industrial relations
6.	Logical Reasoning; Problem-Solving	Understand the developing role of human resources in the global arena.
7.	Problem-Solving & Decision-Making	Understand the various performance appraisal and job evaluation techniques and their applications.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. V. S. P Rao, Human Resource Management, Taxmann
2. P. Subba Rao, Human Resource Management, Himalaya



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3. Aswathapa, K., Human Resource and Personnel Management, Tata McGraw Hill.
4. Mamoria, C. B., Personnel Management, Himalaya.
5. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
6. DeCenzo, D. A. and S. P. Robbins, Personnel / Human Resource Management, Pearson Education.
7. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning
8. Ivancevich, John M. Human Resource Management. McGraw Hill.
9. Wreather and Davis. Human Resource Management. Pearson Education.
10. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
11. T N Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
12. Biswajeet Pattanayak, Human Resource Management, PHI Learning
13. Bhattacharya, Training and Development, Sage Publishing.

Note: Latest edition of textbooks may be used.



SEMESTER: III	
COURSE NAME: BUSINESS MATHEMATICS AND STATISTICS-I	
COURSE TYPE: GE	COURSE CODE: BCHGE340
CREDIT: 6	

LEARNING OBJECTIVES:

1. To develop the student's ability to deal with numerical and quantitative issues in business.
2. To enable the use of statistical, graphical and algebraic techniques wherever relevant.
3. To have a proper understanding of Statistical applications in Economics and Management.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Statistical Data and Descriptive Statistics	<ul style="list-style-type: none">• Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data• Measures of Central Tendency• Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.• Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)• Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance• Idea of Moments, Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.
2	Probability and Probability Distributions	<ul style="list-style-type: none">• Basic idea of Permutation and Combination.• Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability; Conditional probability and Bayes' Theorem.• Expectation and variance of a random variable• Probability Distributions• Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution• Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution• Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities
3	Simple Correlation and	<ul style="list-style-type: none">• Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram,



	Regression Analysis	<p>Pearson's co-efficient of correlation; calculation and properties. Correlation and Probable error; Rank Correlation</p> <ul style="list-style-type: none"> Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.
4	Matrices and Determinants	<ul style="list-style-type: none"> Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application, Rank of a Matrix. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).
5	Calculus I	<ul style="list-style-type: none"> Mathematical functions and their types- linear, quadratic, polynomial, exponential. Logarithmic function Concepts of limit, and continuity of a function. Concept and rules of differentiation. Application of differentiation, rate measure, slope, increasing and decreasing functions, Maxima and Minima involving second or higher order derivatives.

Practical Lab: The students will be familiarized with software (Spreadsheet and / or SPSS) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of Dispersion and variation, correlation and regression co-efficient.

Unit No.	Unit Name	Topics
1	LAB OUTLINE	<p>1. Basics of Research Methodology and Introduction of SPSS</p> <p>2. Running SPSS and The Initial SPSS window(s)</p> <ul style="list-style-type: none"> Running SPSS The Initial SPSS window(s) Basic Commands <p><u>Overview</u></p> <ul style="list-style-type: none"> The Title Bar The Menu Bar The (Power) Tool Bar The Data Editor (Data View and Variable view) The Status Bar <p>3. Sample SPSS session</p> <ul style="list-style-type: none"> Open File List Cases Frequencies Explore Graphics



		<p>4. Creation of a small data file and computation of new variables</p> <ul style="list-style-type: none">• Handling data in SPSS data entry-Concept of variable view, data view, output view, draft view and syntax view.• Data Editing• Data transformation• Computation of new (or existing variables)• Data Re-coding <p>5. Descriptive statistics</p> <ul style="list-style-type: none">• Construction of frequency table• Measures of Central Tendency• Measures of dispersion• Skewness & Kurtosis <p>6 Graphing your data</p> <ul style="list-style-type: none">• Simple bar graph• Histogram• Pie chart• Box plot• Scatter plot <p>7. Correlation and Regression (Bivariate & Multivariate cases)</p>
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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

1. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
2. Critically evaluate the underlying assumptions of analysis tools
3. Understand and critically discuss the issues surrounding sampling and significance
4. Discuss critically the uses and limitations of statistical analysis
5. Solve a range of problems using the techniques covered
6. Conduct basic statistical analysis of data.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
- Goon, Gupta and Dasgupta, *Fundamentals of Statistics*, Vol. I. World Press Private Limited.
- N. G. Das *Statistical Methods*. McGraw Hill Education.
- J.K. Sharma, *Business Statistics*, Vikas.
- Vohra N. D., *Business Statistics*, McGraw Hill Education.
- Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
- Gupta. S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
- Anderson, Sweeney. and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.



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SEMESTER: III	
COURSE NAME: E-COMMERCE	
COURSE TYPE: SEC	COURSE CODE: BCHSE350 T&P
CREDIT: 4	

LEARNING OBJECTIVES:

1. To develop clear understanding about ecommerce.
2. To enable students critically examine the various ecommerce models in existence and their respective revenue models for developing own business.
3. To create awareness about the necessity of security in online transactions and document exchange.
4. To develop the ability to understand the sustainable environment for ecommerce and its requisites.
5. To understand the significant role of marketing for online business.
6. To develop the skills for website building using HTML and Java Script.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
MODULE A		
1.	Overview of E-Commerce	Concepts, advantages, disadvantages, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models-B2B, B2C, C2C, B2G, C2G, G2G), Revenue Models of e-commerce (Advertising Revenue Model, Sales Revenue Model, Subscription based Revenue Model, Referral fee Revenue Model, Pay Per Click Revenue Model), Basic concepts of Internet Architecture – Types of Servers (Web, Database, Mail, File), Protocol (http, ftp), WWW, URL. Basic concepts of Web publishing (domain registration, web hosting, launching).
2.	Security and Encryption	Dimensions of E-commerce security, Security threats in the E-commerce environment – malicious codes (virus, Trojan, worm), hacking, spoofing, sniffing, phishing, cyber-vandalism. Technology solutions (Encryption, Decryption, Symmetric & Asymmetric Encryption, Secured Electronic Transaction (https, SSL), protecting networks (Firewall, DMZ).
3.	IT Act 2000 and Cyber Crimes	IT Act 2000: Objectives, Definitions, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures and certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.



4.	Transactions in Ecommerce	a) E-Payment System: Methods of e-payment (Debit Card, Credit Card, Smart Cards, e-money), payment gateways. Online banking (concept, importance, electronic fund transfer – RTGS, NEFT). Basic concept of CBS. Risks involved in e-payments (Tax evasion, Fraud, Impulse buying, Payment conflict). b) E-Marketing: Concept, types of e-marketing, means of advertising [Banner, Pop-up, sponsored link, email], e-branding, SEO-Basics, onsite and offsite optimization techniques.
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MODULE B

1.	Introduction to HTML	Tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.
2.	Scripting language	JavaScript (event handling, mathematical function, string function, document object model), connectivity with database.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	Understand the fundamental concepts	To have fundamental knowledge of ecommerce.
2	Critically examine, analyse the existing scenario	To examine the existing business models and their deployment.
3	Design a new system	To equip a student to design a new business model in a rational manner.
4	Sustainable environment	To develop the knowledge for carefully monitoring the system and identify the threats and ways to address those effectively.
5	Asses behaviour	To make a student aware about the market trend, consumer reaction and ways to capture market.
6	Design client-side web page	To develop the skills to enable a student to build their own website.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
4. P T Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. K K Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. Sushila Madan, E-Commerce, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai &Co.



SEMESTER IV

SEMESTER: IV	
COURSE NAME: MANAGEMENT ACCOUNTING	
COURSE TYPE: CORE	COURSE CODE: BCHCR 410
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

The course aims to enhance the abilities of learners to develop the concept of management accounting and its significance in business. The course further aims to enable the learners in understanding, developing and applying the tools and techniques of management accounting in the financial decision making with respect to business corporates. It seeks to develop student competence in the field of managerial decision making and control.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Introduction	Meaning, Objectives, Nature and Scope of Management Accounting; Difference between cost accounting and management accounting, cost control and cost reduction, Cost management
2	Budgetary Control	Budgeting and Budgetary Control: Concept of Budget, budgeting and budgetary control, objectives, merits and limitations. Budget administration, Functional Budget, Fixed and Flexible Budgets, Zero-based Budgeting. Programme and Performance Budgeting.
3.	Standard Costing	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis - material, labour, overheads and sales variances. Disposition of Variances, Control ratios
4	Marginal Costing	Absorption Costing versus Variable Costing: Distinctive features and income determination. Cost-volume-profit analysis, Profit/Volume Ratio. Break-even analysis- algebraic and graphic methods. Angle of Incidence, margin of safety, Key factor(s), determination of cost indifference point.
5	Decision Making	Steps in the decision-making process, Concept of Relevant costs and benefits, various short-term decision-making situations – profitable product-mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down. Pricing decisions: Major factors influencing pricing decisions, various methods of pricing.
6	Contemporary Issue	Responsibility Accounting: Concept, significance, different responsibility centres, Divisional Performance Measurement: Financial and Non-financial measures. Transfer Pricing



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COURSE OUTCOMES: On successful completion of the course the learner will be able to evaluate and analyse the implications of the management accounting system in an organisation.

Sl. No.	Course Outcomes
1.	Elucidate the meaning, objectives, nature and scope of Management Accounting and differentiate between cost accounting and management accounting; cost reduction - cost control.
2.	Draw up Production Budget, Cash Budget, Fixed and Flexible Budget, Sales Budget and Zero-Based Budgets and clearly understand the intricacies involved in the process of Budgeting and Budgetary control
3.	Understand the concept of standard costs and be able to execute Variance Analysis with respect to material, labour, overhead and sales variances.
4.	Understand the meaning of marginal costing and its components, tell the difference between Absorption Costing and Variable Costing.
5.	Execute a Cost-volume-profit analysis and a Break-even analysis, compute Profit/Volume Ratio, Angle of Incidence, margin of safety, Key factor(s) and be able to determine cost indifference point
6.	Clearly understand the concept of relevant information and the use of such information for various short-term decision-making situations, including both pricing and operational decisions.
7.	Analysing the Contemporary Issues arising in Management Accounting - Understand, define and implement the use of Transfer Pricing, Divisional Performance Measurements and Responsibility Accounting.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- Dr. M. Hanif – “Modern Cost and Management Accounting”, McGraw-Hill Education Pvt. Ltd.
- Saxena and Vashist – “Cost and Management Accounting (Text)”, Sultan Chand and Sons.
- Dr. B. Banerjee – “Cost Accounting”, Prentice Hall, India.
- Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
- Basu and Das – “Cost and Management Accounting”, Rabindra Library, Kolkata
- Mowen, M. M., & Hansen, D. R. - Cost Management. Stanford: Thomson



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SEMESTER: IV	
COURSE NAME: COMPUTER APPLICATIONS IN BUSINESS	
COURSE TYPE: CORE	COURSE CODE: BCHCR420 T & P
CREDIT: 6	

LEARNING OBJECTIVES:

1. To develop clear understanding about application of computers in business.
2. To enable students have idea about data storage and how companies manage it.
3. To instil the importance of data mining in industry.
4. To understand the significant role played by cloud computing.
5. To develop the skills so that students can perform data analysis.
6. To develop the skills so that business documents, reports, mails etc. can be handled by students.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
MODULE A		
1	Information and Database	<ol style="list-style-type: none">a. Data Organization Basics – Concept (Data, Data Types, Character, Field, Record, File, Database, Information), Centralized and Distributed Data Processing System, Flat File organization Vs Database Management System.b. Relational Database Management System – Concept, Important terms (Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential Integrity, Table, Relation, Views, SQL, Data Dictionary, Schema, Metadata), Introduction to SQL, Types of SQL commands (DDL, DCL, DML, TCL).c. Advanced Concepts of DBMS – OLAP & OLTP, Data Warehousing and Data Mining (Concept, Features, components & application areas), Data Backup (Concept & types).
2	Emerging Trends	<ol style="list-style-type: none">a. Overview of Cloud Computing – Definition & concept, Benefits of Cloud Computing, Types of Cloud (Private/VPN, Public, Hybrid), Services offered in cloud computing (IaaS, PaaS, SaaS), Challenges in cloud computing.



		b. Business Continuity Planning – Introduction & concept, Need for BCP, Components of BCP, Roles and Responsibilities of BCP, Performance of BCP Review.
MODULE B		
1	Word Processor	a. Features of Word Processor - Entering text, Formatting (Font, Paragraph & Page), editing & saving a document, finding and replacing text, creating hypertext links, Drop cap. b. Working with Tables - Inserting, filling and formatting a table, c. Tools - Language Checking Tools, Mail Merge including linking with Spreadsheet & Database, Autocorrect, Macro, Tracking.
2	Electronic Spreadsheet	a. Numerical Data Representation using formatting features for cell, Font, Column, Row, Work Sheet, Introduction to Cell Address, Name, Using Name in formula b. Numerical Data Analysis using c. FUNCTIONS-Mathematical (Count, Sum, Average, CounIf, Max, Min) Logical (If, nested IF, OR, AND), Financial (NPV, IRR, NPER, PV, FV, RATE, PMT, IPMT, SLN, DB), Statistical Functions (Mean, Median, Mode, Standard Deviation, Correlation, Regression) d. GRAPHS-LINE, BAR, AREA, PIE etc. e. Linking data using Cell References [Absolute, Relative and Mixed]. f. Linking data among worksheets using Sheet Reference. g. Data Analysis Tools – Sorting, Subtotals, Data Validation h. Advance Tools for Data Analysis - Goal Seek, Scenario, Pivot Table, VLookup Wizard, Macro. i. Handling external Data.
3	Database Management System	a. Single Table creation – Using Wizard, and using SQL b. Multiple Table Handling Using wizard and defining Relationship in-between c. Query creation (simple and conditional) – Using Wizard and using SQL, Queries to Update, Delete and Append records in Tables. d. Use of calculated fields and calculated queries. Creating Forms, Reports.
4	Onscreen Presentation	Application of Onscreen presentation – Creation, saving, addition and deletion of slides – Placing objects (graphs, images & links) on Slide - Use of Templates – Setting Custom animation and slide transition features – Setting up the Slide show.



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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	Understand the fundamental concepts	To have fundamental knowledge of data management.
2	Analyse the existing scenario	To analyze the existing needs of business and accordingly the adoption of cloud computing and BCP.
3	Documentation	To equip a student to do documentation activities.
4	Numerical and statistical analysis	To develop the knowledge for data analysis and representation.
5	Presentation	To make a student capable of presenting his work in a professional manner.
6	Database Management	To develop the skills to enable a student to store, manipulate and process data using Structured Query Language (SQL).

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Introduction to Information Technology, ITL Education, Pearson Education
2. Information Technology for Management, Ramesh Behl, McGraw Hill
3. Information Technology and Its Applications in Business, Reema Thareja, OUP
4. Management Information Systems, Girdhar Joshi, OUP



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SEMESTER: IV	
COURSE NAME: INDIAN ECONOMY	
COURSE TYPE: CORE	COURSE CODE: BCHCR430
CREDIT: 5	L: 65

LEARNING OBJECTIVES:

The objectives of the course are to help the students to develop the theoretical and empirical knowledge relating to the society, policy and economy of India. The course has been prepared in the background of globalization and also reflected the adverse effects of current pandemic situation.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Basic Issues in Economic Development	Concept and Measures of Development and Underdevelopment; India's relative position in the world economy with reference to per capita income, Human Development Index (HDI), health, education and poverty, sources and importance of economic growth, concept of inclusive growth, Pillars of factor driven growth for India: Physical capital, human capital, infrastructural capital and institutional capital, India among BRICS., Outlook for India's growth: SWOT Analysis
2	Basic Features of Indian Economy at Independence	Composition of national income and occupational structure, Growth and Structural Change since 1950- the agrarian scene and industrial Structure and Coordination Failure.
3.	Policy Regimes	Evolution of Economic Planning and State-dominated import substitution development strategy -the post 1991 globalization strategies based on stabilization and structural adjustment packages to stimulate growth through competition and trade - Shift in policy direction from prescriptive to indicative planning and redefined role of the State - Fiscal Policy- Government Budget- Different concepts of deficit and its impact on the economy- Sustainable fiscal deficit- Monetary Policy - Framework of the RBI in the recent years.
4	Growth, Development and Structural Change	a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes. b) Growth and Distributional Issues - Unemployment and Poverty - Environmental concerns. c) Demographic Constraints: Interaction between population change and economic development.
5.	Sectoral Trends and Issues	(1) Agriculture: Policies and Performance in Agriculture, Agricultural marketing, Food security and food policy, Pricing and procurement, Reforms in Agricultural Sector and Farm Bills.



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		<p>(2) Industry: Policies and Performance in Industry, Output, employment and productivity growth, regional variation of industrial growth, Middle and small-scale industries- problems and prospects, public sector and Disinvestment, Foreign direct investment in industry.</p> <p>(3) Service Sector: Classification, growth and sectoral shares since 1991, growth drivers- Factors underlying the service sector growth, Liberalisation in Services, FDI in services.</p> <p>(4) External Sector: Performance of India's Foreign Trade and Balance of Payments.</p>
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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Analytical	Develop ideas of the basic characteristics of Indian economy and its position in the world economy.
2.	Critical Evaluation	Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.
3.	Policy making	Understand agriculture, industry, services as the foundation of economic growth and development, analyse the progress and changing nature of these sectors and its contribution to the economy as a whole.
4.	Future Prospects	Understand the problems or hindrances of growth of Indian Economy in terms of inequality, unemployment, poverty, population and environmental issues.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
6. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
7. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
8. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. *Economic and Political Weekly*. Vol. 34. No. 45.
9. Uma Kapila (ed), *"Indian Economy since Independence"*, Relevant articles.



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10. Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.
11. Schwab, K. (2015): *The Global Competitiveness Report, 2015-2016*: World Economic Forum.
12. World Development Report (Latest Available)
13. Mahendra Dev, S. (2008): *Inclusive Growth in India*, OUP.
14. Kapila, U. (2016): "Indian Economy Today", Chapter 41, pp 1002-1013, *Indian Economy Since Independence*, Academic Foundation.
15. Dreze, Jean and Amartya Sen (2013): *An Uncertain Glory: India and Its Contradictions*. Allen Lane: Penguin Books.
16. Kapila, U. (2016): "Growth and Structural Change Since 1950 (Editorial Notes)", Chapter 9, pp 165-216, *Indian Economy Since Independence*, Academic Foundation.
17. Basu, K. (2005): *India's Emerging Economy: Performance and Prospects in the 1990s and Beyond*, Oxford University Press.
18. Panagariya, A. (2010): *India: The Emerging Giant*, Oxford University Press.
19. Kapila, U. (2016): "Agricultural Development in India: Performance, Issues and Policies", Chapter 21, pp. 555-580, *Indian Economy Since Independence*, Academic Foundation.
20. Kapila, U. (2016): "Food Inflation in India: Diagnosis and Remedies", Chapter 25, pp. 639-650, *Indian Economy Since Independence*, Academic Foundation.
21. Kapila, U. (2016): "Industrial Development and Policies Since Independence: Growth without Employment", Chapter 28, pp. 713-735, *Indian Economy Since Independence*, Academic Foundation.
22. Kapila, U. (2016): "The Employment Problem in India and the Phenomenon of the Missing Middle", Chapter 33, pp. 825-834, *Indian Economy Since Independence*, Academic Foundation.
23. Kapila, U. (2016): "Services in India's Growth Process (Editorial Notes)", Chapter 34, pp. 835-857, *Indian Economy Since Independence*, Academic Foundation.
24. Panagariya, A. (2010): *India: The Emerging Giant*, Oxford University Press.
25. Srinivasan, T. N. (2000): *Eight Lectures on India's Economic Reforms*, Oxford University Press.
26. Nayyar, Gaurav (2012): *The Service Sector in India's Development*, OUP.
27. J. Bhagwati & A. Panagariya (2012): *India's Tryst with Destiny*, Collins Business.
28. Pulapre Balakrishnan, 2007, the Recovery of India: Economic Growth in the Nehru Era, *Economic and Political Weekly*, November.
29. Mahendra Dev, S. (2016). Economic reforms, poverty and inequality. (<http://www.igidr.ac.in/pdf/publication/WP-2016-009.pdf>)
30. Khera, R. (2011). Revival of the public distribution system: evidence and explanations. ([https://web.iitd.ac.in/~suban/COP290/stuff/pds/XLVI_44&45_\(PDS%20survey\)_Reetika_Khera.pdf](https://web.iitd.ac.in/~suban/COP290/stuff/pds/XLVI_44&45_(PDS%20survey)_Reetika_Khera.pdf))
31. World Bank. (2020). Poverty and Distributional Impacts of COVID-19: Potential Channels of Impact and Mitigating Policies. *Poverty and Equity Global Practice*. (<https://pubdocs.worldbank.org/en/980491587133615932/Poverty-and-distributional-impacts-of-COVID-19-and-policy-options.pdf>)
32. Chhibber, A., & Gupta, S. (2018). Public sector undertakings: Bharat's other Ratnas. *International Journal of Public Sector Management*. (<https://www2.gwu.edu/~iiep/assets/docs/papers/2017WP/ChhibberIIEPWP2017-6.pdf>)
33. Sarkar R. and Sinha A. (2017). *Economics of Sustainable Development*, Business Expert Press.



SEMESTER: IV	
COURSE NAME: BUSINESS MATHEMATICS AND STATISTICS-II	
COURSE TYPE: GE	COURSE CODE: BCHGE440
CREDIT: 6	

LEARNING OBJECTIVES:

The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Calculus II	<ul style="list-style-type: none">• Partial Differentiation Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials.• Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.• Integration: Standard forms. Methods of integration - by substitution, by parts, and by use or partial fractions; Definite integration; Finding areas in simple cases
2	Mathematics of Finance	<ul style="list-style-type: none">• Rates of interest-nominal, effective- and their inter-relationships in different compounding situations.• Compounding and discounting of a sum using different types of rates.• Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)
3	Linear programming	<ul style="list-style-type: none">• Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Degeneracy concept using rank of a matrix.
4	Index Numbers	<ul style="list-style-type: none">• Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives- simple and weighted. Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY



5	Time Series Analysis	Components of time series; Additive and multiplicative models, Trend analysis: Fitting of trend line using principle of least squares - linear, second-degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa, moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices
6	Sampling Concepts, Sampling Distributions and Estimation	Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling). Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

In addition, the students will work on software packages (Spreadsheet, Mathematica, etc) for solving linear programming problems and mathematics of finance topics listed above and analyze the results obtained there from. This will be done through internal assessment.

Unit No.	Unit Name	Topics
1	LAB OUTLINE	1. Basics of linear programming problems, feasible region, graphical solution. 2. Running Mathematica and using it in the field of finance, annuity calculations.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

1. Ability to summarize and present data to a diverse audience
2. Understand and use sampling and inferential statistics
3. Ability to use spreadsheet software for data analysis and statistical model building
4. Learn management science tool linear and integer programming
5. Identify opportunities for application of management science tools
6. Ability to build and solve linear programming models using spreadsheet software.
7. Develop critical thinking and problem-solving skills.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- Goon, Gupta and Dasgupta, Fundamentals of Statistics, Vol. II. World Press Private Limited.
- Budnick, P. Applied Mathematics. McGraw Hill Education.
- R.G.D. Allen, Mathematical Analysis for Economists
- Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
- Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
- Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.



SEMESTER: IV	
COURSE NAME: ENTREPRENEURSHIP	
COURSE TYPE: SKILL-ENHANCEMENT ELECTIVE COURSE	COURSE CODE: BCHSE450
CREDIT: 4	L: 50

LEARNING OBJECTIVES: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction	<ul style="list-style-type: none">• Meaning, scope and importance of Entrepreneurship.• Evolution of entrepreneurial thought.• Entrepreneurship as a career option.• Functions of Entrepreneurs• Entrepreneurial Characteristics and Skills• Entrepreneur vs. Manager• Creativity & Creative Process• Types of Entrepreneurs (Clarence Danhoff's Classification)• Intrapreneurship – Concept and Types (Hans Schollhammer's Classification)• Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.
2.	Family Business and Business Groups	<ul style="list-style-type: none">• Family Business: Concept, Advantages and Disadvantages• Role of the Founder(s) in family business re: Founders' values, business philosophy and behavioural orientations.• Role of Non-family members in family business• Succession: Choosing and Grooming Successors• Conflict in family business and its resolution• Family controlled business groups – the Indian Experience (Case Studies)
3.	Public and private system of stimulation, support and sustainability of entrepreneurship.	<ul style="list-style-type: none">• Requirement, availability to finance, technology, Sources of Finance• Role of industries/entrepreneur's associations and self-help groups (Case Studies), Role and functions of business incubators, angel investors, venture capital and private equity fund (Features & Indian Scenario).
4.	Sources of Business Ideas and Feasibility Studies.	<ul style="list-style-type: none">• Significance of drafting the business plan / project proposal.• Feasibility Studies: Concept and Stages• Business Plan: Concept and Significance.• Stages in the Drafting of a Business Plan.



5.	Mobilising Resources for Start-Ups	<ul style="list-style-type: none"> Start-ups – Types, Mistakes/ Problems. Intellectual Property Rights and the Entrepreneur: Patents, Trademarks and Copyrights, Geographical Indicators and Biological Diversities.
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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Memory & Retention	Understand the evolution of entrepreneurial thought, skills and traits of a successful entrepreneur and the innovation and creativity process.
2.	Memory & Retention; Logic & Reasoning	Understand the application of a wide variety of entrepreneurial decisions relating from business to culture, social, technological and environmental problems at a local as well as international context.
3.	Memory & Retention	Understand the idiosyncrasies of family-owned businesses.
4.	Memory & Retention; Logic & Reasoning	Understand the appraisal of financing requirements and sources of finance at various stages of establishing a start-up.
5.	Memory & Retention; Logic & Reasoning	Understand the facilitating roles played by institutional actors such as trade associations, business incubators, angel investors, venture capital and private equity funds in support of entrepreneurial endeavors.
6.	Memory & Retention	Understand the intricacies and role of Feasibility Analyses.
7.	Logic & Reasoning; Creative Thinking	Understand the process of designing and writing business plans and project reports.
8.	Memory & Retention; Logic & Reasoning	Understanding the problems faced by start-ups in their early phases.
9.	Memory & Retention; Logic & Reasoning	Understanding the implications of Intellectual Property rights for entrepreneurs.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. S S Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw – Hill Education
10. SIDBI Reports on Small Scale Industries Sector.
11. Arya Kumar, *Entrepreneurship*, Pearson.

Note: Latest edition of textbooks may be used.



SEMESTERS V

SEMESTER: V	
COURSE NAME: Principles of Marketing	
COURSE TYPE: CORE COURSE (CC)	COURSE CODE: BCHCR510
CREDIT: 6	L: 65

LEARNING OBJECTIVES: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction	<ul style="list-style-type: none">○ Concept, Nature, Scope and Importance of Marketing○ Evolution of Marketing (Production, Product, Selling, Marketing, Holistic Marketing)○ Selling vs Marketing○ Marketing Mix (4 Ps)○ Marketing Environment: Concept and Importance, Dimensions of Marketing Environment (Micro-Environment and Macro-Environment)
2.	Consumer Behaviour and STP Analysis	<ul style="list-style-type: none">○ Consumer Behaviour: Concept, Nature and Importance; Consumer Buying Decision Process; Factors influencing Consumer Buying Behaviour○ STP Analysis:<ul style="list-style-type: none">○ <i>Market Segmentation</i>: Concept, Importance, Criteria (Measurable, Accessible etc.) and Bases of Segmentation (Geographic, Demographic, Benefit/ USP, Buyer Behaviour, Psychographic/ Lifestyle, Hybrid Bases)○ <i>Target Market</i>: Concept of Targeting, Patterns of Target Market Selection (Single-Segment, Selective Specialization, Product Specialization, Market Specialization and Full-Market Coverage)○ <i>Positioning</i>: Concept, Importance and Bases○ Product Differentiation vs Market Segmentation
3.	Product	<ul style="list-style-type: none">○ Concept and Importance○ Product Classifications: Business Products (Raw Materials, Processed Materials, OEMs etc.) and Consumer Products (Convenience, Shopping, Specialty, Unsought)○ Product Mix vs Product Line (Concepts of Line Length, Width, Depth, Consistency)○ Branding: Concept and Strategies○ Packaging: Concept, Levels (Primary, Secondary, Transport), Role and Functions○ Labelling: Concept, Role and Functions○ Product-Support Services: Basic concept only○ Product Lifecycle: Concept, Strategies followed at each stage○ New Product Development (NPD): Concept, Process, Risks○ Consumer Adoption Process: Concept, Process



4.	Price	<ul style="list-style-type: none"> ○ Concept, Significance, Factors affecting price ○ <i>Pricing Strategies</i>: New Product Pricing (Economy, Penetration, Skimming, Premium); Psychological Pricing; Promotional Pricing (Loss-Leader Pricing, Superficial Discounting, Special Event Pricing) ○ Pricing Methods: Cost-Based Pricing (Mark-up, Target-return); Competition-Based Pricing; Demand-Based Pricing; Perceived-Value Pricing; Captive Product Pricing; Allowance Policies (Advertising Allowance, Stocking Allowance, Spiffs)
5.	Distribution Channels and Physical Distribution	<ul style="list-style-type: none"> ○ Channels of Distribution: Concept and Importance ○ Types of Distribution Channels: Consumer Product Channels (Zero-level, One-Level, Two-Level, Three-Level); Industrial Product Channels ○ Intermediaries in the Channel: Types of Middlemen, Functions of Middlemen ○ Factors affecting choice of Distribution Channel ○ Wholesaling and Retailing: Types of retailers (department Store, supermarkets, warehouse retailers, specialty retailers, e-tailers) ○ Physical Distribution: Concept, Functions (Inventory Control, Order Processing, Warehousing, Materials Handling, Transportation and Logistics)
6.	Promotion	<ul style="list-style-type: none"> ○ Concept, Nature and Importance ○ Promotional Mix: Concept; Elements (Advertising, Sales Promotion, Personal Selling, Public Relations and Publicity, Direct Marketing); ○ Factors affecting Promotional Mix
7.	Recent Developments in Marketing and Case Studies	<ul style="list-style-type: none"> ○ Recent Developments in Marketing: Social Marketing (concept only); Digital Marketing (concept only); Service Marketing (concept, service marketing mix); Green Marketing (concept only); Neuromarketing (concept only); Consumerism (concept only) ○ Case Studies as applicable (Unit I-VI)

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Memory & Retention	Understand a broad overview of nature and scope of marketing.
2.	Logic & Reasoning	Understand the marketing environment where the companies are operating and how it affects the company's operations.
3.	Logic & Reasoning; Intelligence	Understand various marketing decisions, based upon the combination of product, price, promotion and distribution elements.
4.	Logic & Reasoning; Problem Solving	Understand the consumer behaviour and how it affects the marketing operations of companies.
5.	Logic & Reasoning; Creative Thinking	Understand STP analysis and its application.
6.	Logic & Reasoning; Information Analysis	Understand the offerings and products of the companies – product mix, branding, packaging, labelling, new product development and their adoption.
7.	Logic & Reasoning	Understand how companies, price their products.
8.	Memory & Retention; Information Analysis	Understand how distribution channels are used by the companies to reach their products to the consumers.
9.	Memory & Retention; Creative Thinking	Understand elements of promotional mix and their impact on company sales.



SUGGESTED TEXTBOOKS/ READING MATERIALS:

Text and Reference Books:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Zikmund William G. and Michael D'Amico. *Marketing: Creating and Keeping Customers in an E-Commerce World*. Cengage Learning.
5. Lacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

Articles:

1. Veronica, B. (2009). "Brief History of Neuromarketing", Proceedings from the International Conference on Economics and Administration, Faculty of Administration and Business, University of Bucharest, Romania; pp. 119-121.
2. Morin, C. Soc (2011) 48: 131. <https://doi.org/10.1007/s12115-010-9408-1>
3. Jefkins F. (1990) A Broader Look at the Marketing Mix. In: Modern Marketing Communications. Springer, Dordrecht
4. Banerjee, S. and Roy, S. (2016). "Synchronizing Marketing Performance Indicators with Corporate Strategy: A Conceptual Framework"; International Journal of Marketing and Business Communication, Vol. 5 (4); pp. 16-23



St. Xavier's College (Autonomous), Kolkata
Department of Commerce

SEMESTER: V	
COURSE NAME: FUNDAMENTALS OF FINANCIAL MANAGEMENT	
COURSE TYPE: CC	COURSE CODE: BCHCR 520
CREDIT: 6	L: 72

LEARNING OBJECTIVES:

The learning objective is to familiarize the students with the principles and practices of financial management.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Introduction	Nature, scope and objective of Financial Management, Time value of money, Valuation of securities – Bonds and Equities (Basic Concepts and elementary Illustrations)
2	Long Term Investment Decisions	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.
3	Financing Decisions	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Determinants of capital structure. Operating and financial leverage, Indifference Point Analysis, EBIT-EPS Analysis, Capital Planning.
4	Dividend Decisions	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.
5	Working Capital Decisions	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, receivables management (including factoring) and working capital leverage (including illustrations).
6	Risk & Return	Risk and Return Concept, Capital Asset Pricing Model, Security Market Line & Capital Market Line

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

- Learning basic concepts, terminologies and mechanism of Time Value of Money
- Learning the techniques of Capital Budgeting
- Adopting the techniques of leveraging, cost of capital calculation and capital structure planning.
- Situational understanding when to pay dividends by the companies.
- Ability to calculate working capital requirement under a given situation.
- Calculating Business Risks and Return



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SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat - Principles of Financial Management. Pearson Education
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
4. Khan and Jain. Basic Financial Management, McGraw Hill Education
5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
6. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
9. Pandey, I.M. Financial Management. Vikas Publications.
10. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning



St. Xavier's College (Autonomous), Kolkata
Department of Commerce

SEMESTER: V	
COURSE NAME: CORPORATE ACCOUNTING	
COURSE TYPE: DSE	COURSE CODE: BCHDE5311
CREDIT: 6	

LEARNING OBJECTIVES:

The objective of the Course is to enable the students to obtain knowledge in Corporate Accounting.

Under the CBCS, students are expected to apply the academic education in practical fields. It is expected that the students not only acquire knowledge but also the ability to apply such knowledge in problem solving. The process of learning should also help the students to inculcate the requisite skills, i.e., the intellectual skills and communication skills, necessary for achieving the desired level of competence.

The objectives of the paper are

- (i) to acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities and
- (ii) to understand and apply financial reporting and regulatory requirements of Banking services. The students are expected to gain the ability to apply specified Accounting Standards to different transactions and events and understand their disclosures requirements and familiarize with special aspects of company accounts and of corporate entities.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
Unit 1.	Accounting for Share Capital & Debentures	Issue, forfeiture, and Reissue of forfeited shares: concept & Allotment process of book building method; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures. Accounting for employees share based payment, ESOS and ESPS
Unit 2	Preparation of Financial Statements of Corporate Entities	A. Preparation of Financial Statements of Corporate Entities 1. Preparation of profit and loss statement and II. Balance Sheet III. Notes to Accounts IV. Cash Flow Statement B. 1) Accounting of Property, Plant and Equipment as per Ind AS 16 (ICAI) 2) Accounting for investment as per AS13 (ICAI) 3) Concept of Investment property as per Ind AS 40 (ICAI)
Unit 3	Valuation of Goodwill and Valuation of Shares	Concepts and calculation: with reference to Different method as mentioned below: <u>Valuation of Internal Goodwill:</u> <ul style="list-style-type: none"> • Purchase of Average Profit, Super Profit • Capitalisation of Average Profit Super Profit • Present Value of Super Profit by using Annuity Factor. <u>Valuation of Shares</u> <ul style="list-style-type: none"> • Asset Approach



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		<ul style="list-style-type: none"> • Earning yield Approach • Dividend Yield Approach • P/E Approach
Unit 4	Concept of Business Combination and Restructuring	Concepts and accounting treatment of Amalgamation as per Accounting Standard: 14 (ICAI). Merger method is excluded. Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.
Unit 5	Accounts of Holding Companies/Parent Companies	Preparation of Consolidated Balance Sheet with one subsidiary company
Unit 6	Accounts of Banking Companies	I. Difference between balance sheet of banking and non-banking companies; II. Prudential norms; III. Asset structure of a commercial bank; non-performing assets (NPA)

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Course Outcomes
Unit 1	i) Learn the accounting treatment if shares issued under different circumstances, dealing with the forfeiture of shares issued with different conditions and recording the entry for re-issue of shares. ii) Understand and accounting for the provisions relating to issue of bonus shares and right shares. Understand and differentiate between Cum-right and Ex-right valuation of share and calculation of the value of rights. iii) Understand the meaning of buyback of securities and accounting treatment thereof. iv) Application of various provisions of the Companies Act, 2013 regarding preference shares and their redemption. v) Recording entries for issue of debentures considering the conditions of redemption and entries for issue of debentures as collateral security. Understand the requirement of creation of Debenture Redemption Reserve and creation of Debenture Redemption Fund Investment. Understand and solving problems under various methods of redemption of debentures. vi) Understand the accounting policies and the accounting treatment of Employees' Stock Option Plan under the provisions of Companies Act 2013.
Unit 2	i) Understanding the applicability of Accounting Standards ii) Understanding the requirements of Schedule III of the Companies Act 2013, Division 1 for preparation and presentation of Financial Statements. iii) Define cash flow statement as per AS 3 and preparation of Cash Flow Statements. iv) Compute the cost of investments, classification, carrying amount and to calculate the profit/loss on disposal of investments as per AS13. v) Understanding classification of investments, calculation of carrying amount and profit or loss on disposal of investments vi) Recognition and valuation of Property, Plant and Equipment as per Ind AS 16 and Investment property as per Ind AS 40.



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Unit 3	i) Understanding the concept of Capital Employed, Average Capital Employed, Super profits and calculation of Goodwill under different methods. ii) Calculation of the Valuation of Shares both for partly paid and fully paid shares under different methods of Valuation of Shares.
Unit 4	i) Understand the meaning of term "Reconstruction" and account for the adjustments made at the time of internal reconstruction. ii) Understand the term "Amalgamation" and the methods of accounting for amalgamations. Calculation of purchase consideration for amalgamation as per AS 14 and also how to close the books of the vendor company and incorporate the assets and liabilities of the vendor company.
Unit 5	Understand the concepts of Holding company and Subsidiary company and application of the consolidation procedures for Consolidation of financial statements of subsidiaries with the holding companies.
Unit 6	i) Learning the formats of Banks Financial Statements in Form A for Balance Sheet and Form B for Profit and Loss Statement of the Banking Regulation Act. ii) Creation of adequate provision against sub-standard, doubtful and loss assets. Reserve Bank (RBI) has issued guidelines stating the rates to be followed for making such provision.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- 1 Corporate Accounting, McGraw Hill Education by M. Hanif and A. Mukherjee.
- 2 Corporate Accounting. Vikas Publishing House, New Delhi. S.N. Maheshwari and S. K. Maheshwari
- 3 Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- 4 Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- 5 Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- 6 Company Act 2013 and Company Rules as amended up to date
- 7 Guidance note issued by ICAI on relevant topic
- 8 Note: Latest edition of text books may be used.



St. Xavier's College (Autonomous), Kolkata
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SEMESTER: V	
COURSE NAME: BANKING AND INSURANCE	
COURSE TYPE: DSE	COURSE CODE: BCHDE 5312
CREDIT: 6	

LEARNING OBJECTIVES:

The subject is closely associated with the functioning of Banking and Insurance business in India. Banking industry have created huge employment and is proposed to do the same in the coming years. Considering this, the subject would immensely help the students to get themselves placed in the industry and would create opportunities for their bright careers in banking and insurance sector.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Introduction to Banking Business	Origin of Banking, Banking System-Concept and Different Important Terms used in Banking Business, Banking Sector Reforms in India, Banker and customer relationship, General and special types of customers, Overview of Banking Regulation Act 1949
2	Banking Products and Banking Services	Financial Services offered by banks, Asset-Liability Management, Liability Products – Types of Loans and Advances, Asset Products - Types of deposits, CASA Score, Role of the Central Bank as Regulator, RBI's Policies for commercial banks International Security Standards in Banking, Internet Banking :Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash, Payment banks
3	Banking Lending and Monitoring Process	Principles of sound lending, KYC Policy, secured vs. unsecured advances, advances against various securities, Securitization of Standard Assets, Antimoney Laundering Guidelines, Credit Information Bureau of India, Credit Appraisal Process, Loan Syndication, Credit Monitoring, Credit Recovery.
4	Risk Management in Banks	Risk Universe of banks, Measures for identifying and controlling risks, CAMELS Rating, Risk Architecture -Basel Regulations-Basel I, Basel II Migration to Basel III norms, Balance Sheet of a Bank: special items and off-balance sheet items, Asset Reconstruction Company.
5	Risk and Insurance	Types of Insurance- Life and General- Insurance and Risk Mitigation Basic concept of insurable risk, Perils and Hazards, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution
6	Insurance Business	Concept of Insurance- Actuarial Practice for Life and Non-life, Re-insurance, Risk and return relationship, Legal Aspects of Insurance Contracts, Regulatory Framework of Insurance, and Overview of IRDA Act, Power, Functions and Role of IRDA, Online Insurance, Banc assurance
Relevant Case Studies will be referred		



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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
Unit 1	Basic understanding	Understanding the subject and how it contributes to the financial system
Unit 2	Basic understanding	Understanding the terms and terminologies of Banking
Unit 3	Analytical skill	Technical understanding of the asset liability management and credit monitoring. Along with this the course emphasises on the prevention of money-laundering activities performed by the FIs
Unit 4	Analytical skill, Problem solving skill and Data dissemination	Helps in understanding risk management in banks, measuring the banks performance, Basel implementation and NPA management
Unit 5	Basic understanding	Understanding the importance of risk in insurance business
Unit 6	Analytical skill, Problem solving	Importance of actuarial practise for insurance, Regulations applicable to insurance companies

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S. Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. JyotsnaSethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning
9. Bare Act: Banking Regulation Act 1949, SARFAESI Act 2002, IRDA Act, 1999
10. www.rbi.org.in
11. www.bis.org



St. Xavier's College (Autonomous), Kolkata
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SEMESTER: V	
COURSE NAME: Consumer Affairs and Consumer Care	
COURSE TYPE: Disciple Specific Elective (DSE)	COURSE CODE: BCHDE5321
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Conceptual Framework	<ul style="list-style-type: none"> ○ <i>Consumer and Markets:</i> Concept of Consumer and markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging ○ <i>Experiencing and Voicing Dissatisfaction:</i> Consumer Satisfaction/dissatisfaction- Grievances- complaint, Consumer Complaining Behaviour: Strategies to address Dissatisfied Consumers; ○ <i>Internal and External Complaint handling:</i> Corporate Redressal and Public Redressal Mechanisms
2.	The Consumer Protection Act, 1986 (CPA)	<ul style="list-style-type: none"> ○ <i>The Consumer Protection Act, 1986 (CPA):</i> Objectives and Provisions ○ <i>Organizational set-up under the Consumer Protection Act:</i> Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), ○ <i>Grievance Redressal Mechanism under the Consumer Protection Act, 1986:</i> Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy to be provided; Temporary Injunction; Enforcement of order; Appeal, frivolous and vexatious complaints; Offences and penalties. ○ <i>Remedies under Consumer Protection Act (with reference to leading case laws):</i> Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.
3.	Industry Regulators and Consumer Complaint Redressal Mechanism	<ul style="list-style-type: none"> ○ Banking: RBI and Banking Ombudsman ○ Insurance: IRDA and Insurance Ombudsman ○ Telecommunication: TRAI ○ Food Products: FSSAI (an overview) ○ Advertising: ASCI



4.	Consumer Protection in India	<ul style="list-style-type: none"> ○ <i>Consumer Movement in India:</i> Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter ○ <i>Quality and Standardization:</i> Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview
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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Plan	understand and apply the rights that the consumers can exercise to protect themselves from any kind of malpractices by the sellers.
2.	Remember	recall national norms and standards relating to consumer protection.
3.	Explain	prohibit unfair marketing and business practices.
4.	Analyse	become a responsible consumer.
5.	Comprehend	learn more about consumer rights, responsibilities and consumer awareness in detail.
6.	Develop	develop an idea about the Consumer Movement in India.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

Text and Reference Books:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th Ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrücken, Germany;
6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. EBook www.bis.org
8. The Consumer Protection Act, 1986

Articles:

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (Eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. Journal of Marketing. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. The Indian Journal of Commerce. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. BIMAQUEST.Vol.11. pp.29-47.

Periodicals:

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society, New Delhi.
3. UpbhoktaJagran, Ministry of Consumer Affairs, Govt, of India, New Delhi

Websites: www.ncdrc.nic.in; www.fcamin.nic.in; www.consumeraffairs.nic.in; www.iso.org.in; www.bis.org; www.ascionline.org.in; www.trai.gov.in; www.irda.gov.in; www.derc.gov.in; www.rbi.org.in; www.fssai.gov.in; www.consumer-voice.org; www.nationalconsumerhelpline.in; www.cci.gov.in



SEMESTER: V	
COURSE NAME: Advertising	
COURSE TYPE: DSE	COURSE CODE: BCHDE5322
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction to Marketing Communications	<ul style="list-style-type: none">Developing effective communication; Communication objectives; Target Audience; Social and economic effects of AdvertisingDefining advertising: Types of advertising; Non-Product Advertising; Role of advertising; Functions of Advertising; The advertiser; Target Audience; Consumer and Advertising; Integrated Marketing Communications (IMC)
2.	Developing and Managing Advertising Programmes	<ul style="list-style-type: none">Advertising Budget: Approaches to Budgeting; Factors affecting the allocation of Advertising budgetAdvertising Agency: Client-agency relationship; Agency compensationResponse Hierarchy Models; Cognitive Response Model; DAGMAR
3.	Creativity in Advertising	<ul style="list-style-type: none">Strategies in Message Design: Copy; Layout; Theme; Advertising Campaign; Illustration; Advertising AppealsScientific advertising: Creative Concept; Strategy and Creativity; Strategy in Message Design; Words and Pictures; Art Direction; CopywritingPrint Advertising: Newspapers; magazines; Out-of-Home (OOH) advertising; Transit Advertising; Headlines; Display Copy; Body Copy; Layout Stages; Principles of Design; Role of Colour in Print AdvertisingBroadcast Advertising: Message characteristics of Radio and Television
4.	Advertising Media	<ul style="list-style-type: none">Introduction to Advertising Media: Different types of Media; Media Selection; Measuring Media Effectiveness; Product Placement and Brand IntegrationMedia Strategies: Establishing Media Objectives; Developing and Implementing Media Strategies; Scheduling; Allocating Media Weight; Timing and Duration Strategies; Reach; FrequencyMedia Planning: Concept of Media Planning; Relative Cost of Media; Media Buying; Monitoring Media PerformancePrint and Broadcast Media: Newspapers; Outdoor; Internet; Yellow Pages



5.	Advertising Effectiveness	<ul style="list-style-type: none">○ Concept of Advertising Effectiveness○ Different types of Tests: Pre-testing and Post-testing of Creative Advertisements;○ Quantitative and Qualitative Research
6.	Sales Promotion and Public Relations	<ul style="list-style-type: none">○ Importance of Sales Promotions; Tools of Sales Promotions; Campaigns; Evaluation; Reasons for growth of Sales Promotion; Advantages and disadvantages of Sales Promotion○ Tools and Techniques of Sales Promotions: Consumer Promotions (Price deals, Coupons; Contest and Sweepstakes; Premiums; Sampling); Trade Promotions (Trade Discount; Exchange; Buybacks)○ Promotion for the Sales force; How promotion affects sales; Timing; Duration and Frequency of Sales Promotional Activities○ Measuring the Effectiveness of Sales Promotional Strategies

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Comprehend ideas	Advertising and its role in marketing communications
2.	Solve problems	Developing and Managing Advertising Programmes
3.	Remember concepts & Theories	Creative aspects in advertising
4.	Interpret & fathom subtle meanings	Different media and their effectiveness to reach target customers
5.	Ideate new concepts	Different tests to measure Advertising Effectiveness
6.	Focus on new ideas.	Sales Promotions tools, techniques and how to measure the effectiveness of such promotions

SUGGESTED TEXTBOOKS/ READING MATERIALS:

Text and reference Books:

1. George E Belch, Michael A Belch, KeyoorPurani, Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. JaishreeJethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012



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8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.
11. Jethwaney, Advertising Management; Oxford University Press
12. Ogilvy & Ogilvy on Advertising; Vintage Books; New York
13. Kazmi & Batra, Advertising Management, Oxford University Press

Articles:

1. Becker K. (2015) Purchasing Patterns and Advertisement Audience for Consumer Purchases and Repurchasing Decisions. In: Bahn K. (eds) Proceedings of the 1988 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
2. Hild S., Brettel M. (2015) Interrelations of Advertising Channels—An Empirical Study on Online Purchase Behavior. In: Robinson, Jr. L. (eds) Proceedings of the 2009 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
3. Gedenk K., Neslin S.A., Ailawadi K.L. (2010) Sales Promotion. In: Krafft M., Mantrala M. (eds) Retailing in the 21st Century. Springer, Berlin, Heidelberg
4. Navarro-Bailón M.Á. (2011) What is the Best Communication Strategy (Integration vs. Repetition) to Persuade Consumers? An Analysis across Levels of Brand Familiarity. In: Okazaki S. (eds) Advances in Advertising Research (Vol. 2). Gabler

Suggested Advertisements for Reference:

1. Old Indian Advertisements (Refer: <http://oldindianads.com/>)
2. Seagram's Imperial Blue Superhits Music CDs - (<https://www.youtube.com/channel/UChDvp3jITNatSnqleSHbXrQ>)
3. Meri Maggi Advertisements (<https://www.youtube.com/user/MeriMAGGI>)
4. Oyo Advertisements - (<https://www.youtube.com/channel/UC1b6tyXZTHdIZ5vmgoAqn9w>)
5. Swachh Bharat Mission Advertisements - (<https://www.youtube.com/watch?v=friXH0vfo1E>)
6. Google India Advertisements - (<https://www.youtube.com/channel/UCoVwq0vhXD8RrEyDZ0KeJw>)



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SEMESTER: V	
COURSE NAME: BUSINESS RESEARCH METHODS	
COURSE TYPE: DSE	COURSE CODE: BCHDE550T&P
CREDIT: 6	

LEARNING OBJECTIVES:

This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyse, present and interpret data.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
GROUP A		
1	Introduction	Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.
2	Research Process	An Overview; Problem Identification and Definition; Selection of Basic Research Methods - Field Study, Survey Method, Observational Method, Existing Data Based Research.
3	Measurement and Hypothesis Testing	Measurement - Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison. Concept of Sampling – Probability and Non probability sampling types, Steps, and Sample Size Decision; Secondary data sources. Hypothesis Testing: Construction of Hypothesis, Tests concerning means and proportions; One way and Two-way ANOVA, Chi-square test and other non-parametric tests, Testing the assumptions of Classical Normal Linear Regression, Outline of Multivariate Analysis: Factor Analysis and Multiple Regression, its applications.
GROUP B: SPSS PACKAGE		
1.	Introduction / Basic Concepts –Data View and Variable View.	
2.	Exploratory Data Analysis—Displaying Data/ Frequency—Displaying Data/ Graphs—Percentiles; Percentiles Rank – Descriptive Statistics – Measures of Central Tendency – Measures of Dispersions.	
3.	Inferential Data Analysis—Reliability Analysis—Introduction to Hypothesis Testing— Testing Hypothesis about single mean—Comparability of Means of Two samples.	
4.	Correlation Analysis	
5.	Non-Parametric Tests	
6.	Bivariate and Multivariate Data Analysis—Regression and ANOVA; Factor Analysis	
7.	Trend Forecasting Tools	



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COURSE OUTCOMES: After completion of the course the learners will be able to:

1. Formulate Research Problem and Research Design;
2. Determine the research problem and research design;
4. Collect and tabulate required primary and secondary data for analysis;
5. Prepare a report on the basis of collected data.

Suggested Readings:

1. Research Methodology – R. Panneerselvam (Prentice Hall of India)
2. Research Methodology – C. R. Kothari (New Age International Ltd)
3. Statistics for Business Decisions – J. K. Das (Academic Publishers)
4. Research Methods for Business – U. Sekharan (John Wiley and Sons)
5. Business Research Methods – S N Murthy and U Bhojanna (Excel Books)
6. Marketing Research – G. C. Beri (Tata McGraw Hill)
7. Marketing Research: An applied Orientation – N. Malhotra (Pearson Education)
8. Business Research Methods – D.R. Cooper and P.S. Schindler (Tata McGraw Hill)
9. SPSS for Windows: step by Step - D. George and P. Mallary (Pearson Education)
10. Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant (Macmillan)
11. Statistics for Management, Levin and Rubin (Pearson Education India)
12. SPSS 17.0 for Researchers, - S.L Gupta. & Gupta Hitesh (International Book House Pvt. Ltd.)
13. Marketing Research – A. Parasuraman. and D. Grewal, Krishnan R (South-Western College Publishers).
14. Marketing Research, University Press - Pati, Debashis, (University Press)



SEMESTER VI

SEMESTER: VI	
COURSE NAME: AUDITING & CORPORATE GOVERNANCE	
COURSE TYPE: CORE	COURSE CODE: BCHCR610
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

To develop an understanding of different concepts in auditing and of the generally accepted auditing principles and procedures, as well as different techniques and skills in conducting audit and acquire the ability to apply the same in audit and assurance functions.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	CONCEPT, NEED AND PURPOSE OF AUDIT	1. Definition-Nature-Scope and Objectives of Independent Financial Audit 2. Basic Principles Governing an Audit, Concept of Auditor's Independence 3. Error and Fraud- Concepts, means of doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation 4. Classification of Audit – Organization Structure-wise (Statutory, Non-statutory); Objective-wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP) 5. Standards on Auditing (SA) - Concept and Purpose (This unit should be studied with SA 200 and SA 240)
2	AUDIT PROCEDURES AND TECHNIQUES	1. Audit Activities, Auditing Engagement- Preparation by the Auditor- Audit Programme 2. Documentation: Audit Working Paper, Ownership and Custody of Working Paper-Audit file (Permanent and Current) – Audit Notebook – Audit Memorandum. 3. Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence 4. Routine Checking, Test Checking, cut off procedures, Audit Flow Chart and Auditing in Depth 5. Analytical Procedure and Substantive Testing in Auditing (This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520, SA 530, SA 550 and 580)
3	AUDIT RISK AND INTERNAL CONTROL SYSTEM	1. Audit Risk – Concept and Types, Relationship with audit materiality 2. Professional Scepticism 3. Internal Control- Definition, Objectives, Evaluation, Internal Control Check List, Internal Control Questionnaire and COSO's Internal Control Framework 4. Internal Check- Definition, Objectives and General Principles on Internal Check for selected transactions 5. Internal Audit- Definition, Objectives, Regulatory Requirement, Use of Internal Auditor's Work by Statutory Auditor (This unit should be studied with SA 610)



4	VOUCHING, VERIFICATION AND VALUATION	1. Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching of Different items (to be specified) 2. Verification and Valuation: Concept, objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification and Valuation of Different Items (to be specified)
5	COMPANY AUDIT	1. Qualification, Disqualification, Appointment, Reappointment and Rotation, Casual Vacancy, Removal and Resignation, Ceiling, Remuneration, Rights, Duties and Liabilities of Company Auditor 2. Audit Committee 3. Branch Audit and Joint Audit 4. Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor's Responsibility
6	AUDIT REPORT AND CERTIFICATE	Definition – Distinction between Report and Certificate- Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing) True and Fair View – Concept Materiality – Concept and Relevance (This unit should be studied with SA 315, 320, 330 and 700, 705 and 706)
7	OTHER THRUST AREAS	Cost Audit - Concepts, objectives, Relevant Provisions of Companies Act. Management Audit – Concepts, Objectives, Advantages. Tax Audit – Concepts, Objectives, Legal Provisions. Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)
8	CORPORATE GOVERNANCE	Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance
9	CORPORATE SOCIAL RESPONSIBILITY	Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR, and Corporate Governance; CSR provisions under the Companies Act, 2013.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

1. Understand the concept and functional classification of audit and the qualities of an auditor.
2. Develop the conceptual framework under which the auditor undertakes the audit work and understand the need and objectives of auditing and the underlying expectation gap.
3. Understand the ways and means and the regulatory framework with the help of which the auditor can maintain independence in audit profession.
4. Acquire knowledge about different provisions contained in the Companies Act and other corporate laws about the appointment of auditors and the required qualifications for conducting audit in a company along with their status, rights, duties, and liabilities.
4. Understand how the auditor discharges his functions by following different standards on quality control as well as engagement standards.
5. Distinguish between the different types of audit report and the compliance of the governing acts and rules in conducting audit and in communicating

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.
2. B.N. Tandon, Auditing Practice, Sultan Chand, New Delhi
3. Victor Z. Brink and Herbert Witt, Modern Internal Auditing, A Ronald Press Publication, John Wiley & Sons
4. R.J. Thirau, Management Auditing: A questionnaire approach, AMACOM Publication
5. Emile Woolf, Auditing Today, Prentice Hall
6. Basu. S. K., Audit and Assurance: Pearson Education



SEMESTER: VI	
COURSE NAME: INDIRECT TAX LAW	
COURSE TYPE: CORE COURSE (CC)	COURSE CODE: BCHCR 620
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

This course is design to expose the students to know the basic law of indirect taxation.

DETAILED SYLLABUS:

UNIT NO.	UNIT NAME	TOPICS
GOODS AND SERVICES TAXES		
1.	BASIC CONCEPT OF GST	Difference between direct tax and indirect tax; pre-GST indirect tax structure in India; what is goods and service tax; GST council; post-GST tax structure; concept of –aggregate turnover, business, India, person, taxable person, taxable territory, supplier, recipient, import of goods and services.
2.	TAXABLE EVENT IN GST	Meaning of taxable event; supply as per GST law; meaning of goods and services; supply of goods and services; supply of neither good nor services i.e., negative list; deemed supply of goods and services; services provided by govt/ local authority; different types of supply- taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed supply; activities treated as supply under Schedule I or II. Practical questions.
3.	LEVY OF GST AND EXEMPTION FROM GST	Basic charge of GST; GST levied in intra/ inter-state supply of goods or services; rates of GST; brief idea of exemption from GST; practical questions.
4.	VALUE OF TAXABLE SUPPLY OF GOODS OR SERVICES OR BOTH	Transaction is basis for valuation –when; meaning of- consideration, market value, related person; inclusion in transaction value; exclusion from transaction value; value of supply where the consideration is not wholly in money[Rule 27]; value of supply in case of exchange or barter; value of supply between two distinct persons or related persons [Rule 28]; value of supply made or received through an agent [rule 29]; value of supply based on cost [rule 30]; value of supply of services in case of pure agent [Rule 33]; practical questions.
5.	TIME OF SUPPLY	Statutory time for issue of invoice for taxable supply of goods or services; determination of time of supply of goods [Sec. 12(2) and Sec. 13(2)]; option for advance up to Rs.1,000; continuous supply of goods and services; goods send on approval; time of supply when GST on goods or services payable on reverse charge basis; time of supply in case of supply of voucher. Practical questions.
6.	PLACE OF SUPPLY	Location of supplier of goods or services – how to find out; place of supply of goods (other than goods imported or exported); place of supply of goods which are imported or exported; place of supply of services (supplier and recipient are located in India); practical questions.



7.	INPUT TAX CREDIT AND GST LIABILITY	Meaning of input tax u/s 2(62); conditions for taking input tax credit; time limit to avail input tax credit; documentary requirements and conditions for claiming input tax credit; input tax credit is allowed for payment of SGST, CGST, UTGST and IGST; reversal of input tax credit- when; supply of goods and services ineligible for ITC i.e. negative list; input tax credit of capital goods – if depreciation claimed on capital goods, removal of capital goods after use; availability of credit in special cases – fresh registration u/s 18(1)(a) and voluntary registration u/s 18(1)(b); input tax credit when person opt out of composition scheme; input tax credit on stock when exemption on goods or services withdrawn; reversal of input tax credit if goods become exempt or taxable person switches to composition scheme; reversal of input tax credit if goods or services become wholly exempt or GST registration cancelled. Practical question.
8.	REVERSE CHARGE	Meaning of reverse charge; when it is applicable (excluding specific goods and services); practical questions.
9.	COMPOSITION SCHEME	Definition of composition levy; advantages and disadvantages of composition levy; persons eligible for composition scheme; conditions and restrictions of composition levy; procedure for exercising option to avail composition scheme; effective date for composition levy; validity of composition levy opted by registered person; withdrawal from scheme of composition levy; switch over from normal scheme to composition scheme and vice versa. Practical questions.
10.	REGISTRATION	Requirement of registration; persons liable to registered; persons not required to be registered; persons requiring registration without threshold limit; procedure for registration; voluntary registration; unique registration number to un agencies; registration of casual taxable person and non-resident taxable person; cancellation of registration. Practical questions.

CUSTOM DUTY

1.	BASIC CONCEPT AND DEFINITIONS OF CUSTOMS DUTY	Nature of customs duty; definition as per customs act- territorial waters and customs waters, Indian customs waters, Indian exclusive economic zone; high seas, customs station, customs bonded warehouse, customs area, India, import, export.
2.	DIFFERENT TYPES OF CUSTOMS DUTIES	
3.	VALUATION FOR CUSTOMS DUTY	Find out the value for the purpose of customs duty- inclusions or exclusions from customs value. Practical questions.
4.	BAGGAGE (EXCLUDING COURIER AND POST). [PRACTICAL QUESTIONS]	
5.	DUTY DRAWBACK.	

COURSE OUTCOMES: ON SUCCESSFUL COMPLETION OF THE COURSE THE LEARNER WILL BE ABLE TO:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Legal Incite	The Laws, Rules and Notification Be Interpreted in Discharging the Duties in Specific Field of Enquiry



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2.	Representative Skill	To Stand to The Requirement of Client in Initiating Appeals and Revisions
3.	Social Awareness	At Least A Significant Intervention in Pointing Out Malpractices of The Business.
4.	Understandability	The Understanding of Scope of The Subject Thereby Enhancing Professional Expertise

SUGGESTED TEXTBOOKS/ READING MATERIALS:

I. GST & CUSTOMS LAW- CA.K.M. BANSAL, TAXMANN PUBLICATION.

II. STUDENTS' GUIDE TO GST & CUSTOMS LAW- DR. VINOD K. SINGHANIA, TAXMANN PUBLICATION.



SEMESTER: VI	
COURSE NAME: FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES	
COURSE TYPE: DSE	COURSE CODE: BCHDE6311
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

1. To understand the Functions of Financial System, Financial Assets, Intermediaries and Markets.
2. To understand the link between economic development of a country and the existence of a well organised financial system.
3. To understand the numerous financial instruments available and their role in the financial system.
4. To develop the conception of money market, foreign exchange market, derivative market, capital market and commodity market.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Introduction	Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system
2	Financial Markets	Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview. Debt and Fixed Income Securities Market including bond market. Forex Market: An overview. Capital Markets – functions, organisation and instruments. Indian equity market – primary and secondary markets; Public Offerings; Private Placement; Role of stock exchanges in India. Commodities Market: An overview.
3	Financial Institutions	Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs); Micro-finance organisations; Regional Rural Banks.
4	Financial Services	Overview of financial services industry: Merchant banking – pre and post issue management, underwriting; Brokers and Sub-brokers; Fund-based and fee-based services; Venture capital finance; Factoring services, Investment Banking; Credit rating; Financial counselling; Syndicate loans; Lease Financing; Restructuring and Corporate Advisory Services by Investment Banking.
5	Derivative Markets	Concept and Functions of Derivative Markets; Participants of Derivative Markets; Different types of financial derivative instruments in India – Forwards, Futures, Options, Swaps and Swaptions.
6	Investors Protection	Importance of Investors' Protection; Investors Grievances Regarding Stock Market Dealings; Structure of SEBI; Company Law Board; Role of Court in Investors' Protection; Role of Media in the Protection of Investors.



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7	Problems and Case Studies	Relevant Problems and Case Studies based on the above chapters.
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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	Critical Thinking:	Discuss the impact the economy and interest rates have on asset values
2	Critical Thinking:	Identify the main participants of the financial markets.
3	Effective Communication:	Explain the operation of the Indian Financial Markets as outlined.
4	Self-directed learning:	Distinguish between the various cash instruments
5	Self-directed learning:	Differentiate between exchange traded and over the counter markets

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- L M Bhole, and Jitendra Mahakud, Financial Institution and Markets, McGraw-Hill Education
- Khan, M.Y. Indian Financial System, McGraw-Hill Education
- M Y Khan and PK Jain. Financial Services. McGraw Hill Education
- S.S. Saha. Financial Market Operations. McGraw Hill Education
- A. Basu, D. Mazumdar, S. Dutta. Indian Financial System. ABS Publishing House



SEMESTER: VI	
COURSE NAME: COMPUTERISED ACCOUNTING SYSTEM (Practical)	
COURSE TYPE: DSE	COURSE CODE: BCHDE6312
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

1. To develop clear understanding about computerized accounting system.
2. To make students capable of solving business problems using Electronic Spreadsheet.
3. To skill students to use computerized accounting software for real time applications.
4. To equip students to design computerized accounting system using DBMS.
5. To train students in developing financial models.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Computerized Accounting Package: Using Generic Software	(a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple go down handling, Transfer of materials across godowns, Bank Reconciliation. (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls. (c) Payroll Accounting. (d) TDS, GST. (e) Back up & Restore, Export and Import data.
2.	Introduction to Computerized Accounting System using DBMS	Designing Computerized Accounting System using DBMS Package. Creating a Financial Report with Form wizard, Query and Report.
3.	Introduction to Business Model using Electronic Spreadsheet	a. Introduction to spreadsheet functions Using Business Model Building - Logical, Statistical and Mathematical Functions. b. Designing Basic Financial Model Using electronic spreadsheet.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	Understanding accounting requirements	To equip students in use of accounting software for general accounting requirements
2	Address different types of accounting	To enable students handle manufacturing concern accounting, service accounting and so on.
3	Model development	To train students for developing business models using electronic spreadsheet.
4	Processing query	To train students in designing accounting system using DBMS.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- *Information Technology for Management*; Ramesh Behl; TMH.
- *Excel Models for Business Operation Management*; John Barlow; Wiley.
- *Data Analysis and Business Modelling Using Microsoft Excel*- [Manohar Hansa Lysander](#); PHI.



- *Using Excel for Business Analysis a Guide to Financial Modelling Fundamentals Edition Revised for Excel 2013; Danielle Stein Fairhurst; Wiley.*

SEMESTER: 6	
COURSE NAME: International Business	
COURSE TYPE: DSE	COURSE CODE: BCHDE6321
CREDIT: 6	

LEARNING OBJECTIVES:

The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments

DETAILED SYLLABUS:

Unit No.	Topics
1	a. <i>Introduction to International Business</i> : Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. b. <i>International Business Environment</i> : National and foreign environments and their Components - economic, cultural and political-legal environments.
2	a. <i>Theories of International Trade</i> – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota); Balance of payment account and its components. b. <i>International Organizations and Arrangements</i> : WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC).
3	a. <i>Regional Economic Co-operation</i> : Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC). b. <i>International Financial Environment</i> : International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.
4	a. Organisational structure for international business operations; International business negotiations. b. <i>Developments and Issues in International Business</i> : Outsourcing and its potentials for c. India; Role of IT in international business; International business and ecological considerations.
5.	Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export-oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Introspection	Develop ideas of the International Business
2.	Critical Review	Stance of Indian Economy among world economies



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3.	Understanding of Regional Blocs	To relate the linkage effects of Regional Blocs
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SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
3. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
6. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning



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SEMESTER: VI	
COURSE NAME: Rural Marketing and International Marketing	
COURSE TYPE: Discipline Specific Elective (DSE)	COURSE CODE: BCHDE6322
CREDIT: 6	L: 65

LEARNING OBJECTIVES:

To enable students to garner a holistic understanding of the various marketing strategies that can be applied in the rural markets, as well as in the international markets.

DETAILED SYLLABUS:

SEGMENT A: RURAL MARKETING

Unit No.	Unit Name	Topics
1	Introduction to Rural Marketing	<ul style="list-style-type: none">○ Concept, Nature & Scope and Importance of Rural Marketing○ Marketing Mix in a Rural Context○ Difference between Rural and Urban Marketing
2	Consumer Behaviour in the Rural Marketing Environment	<ul style="list-style-type: none">○ Evolution of Rural Marketing in India○ Rural Marketing Environment and its Impact on Marketing Operations (Physical; Demographic; Socio-Cultural; Political; Technological; Economic Environments)○ Characteristics, Attitudes and Behaviour of Rural Buyers○ Factors influencing Consumer Behaviour in Rural Markets
3	Marketing Strategies in Rural Context	<ul style="list-style-type: none">○ <i>STP Analysis in Rural Markets</i>: Segmentation (Prerequisites, Bases of Segmentation: Geographic, Demographic, Psychographic, Behavioural); Targeting (Segment Coverage); Positioning (Bases of Positioning: Product; Service; People; Image)○ <i>Product Planning and Branding in Rural Markets</i>: Levels of a Product; Product Line and Mix Decisions; Branding in Rural Markets (Basic Concepts of Brand Loyalty; Brand Stickiness; Fake Brands); Packaging Strategies for Rural Markets○ <i>Pricing Strategies in Rural Markets</i>: Rural-Centric Pricing Strategies; Market Entry Pricing Strategies; Product Mix Pricing Strategies; Price Adjustment Strategies○ <i>Distribution Strategies in Rural Markets</i>: Rural Channel Members; Challenges in Rural Distribution and Logistics○ <i>Promotional Strategies in Rural Markets</i>: Rural Media Vehicles; Selection of Communication Channels
4	Marketing of Agricultural Inputs	<ul style="list-style-type: none">○ Concept of Agricultural Inputs; Co-operative Marketing; Public Distribution System○ Agricultural Marketing in India: Problems and Prospects○ Case Studies: ITC E-Choupal; HUL Project Shakti; Initiatives of Coca Cola to tap BOP; DCM Shriram Consolidated Ltd HariyaliKissan Bazaar



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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Remember facts & Information	Understand the concept and significance of rural marketing, and its difference with marketing in an urban context
2.	Explain and understand situations	Ascertain the multi-dimensional environment for rural marketing as well as its impact on marketing operations
3.	Develop reason and logic	Fathom the various factors influencing consumer behaviour in rural markets
4.	Plan campaigns	Develop and execute applied marketing mix strategies viz. developing product, pricing, distribution and promotional strategies in the rural markets of India.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Krishnamacharyu & Ramakrishnan, Rural Marketing: Text & Cases, Person Education.
2. Gopalaswamy, T.P, Rural Marketing, Wheeler Publishers, New Delhi.
3. Rajagopal, Managing Rural Business, Wheeler Publishers, New Delhi.
4. Kashyap, Rural Marketing, Pearson Education

Suggested Articles:

1. Mishra, Sumit & Kumar, Vinay. (2012). Rural Marketing in India Challenges and Opportunities. SSRN Electronic Journal. 10.2139/ssrn.2352405.
2. Rashmi Ranjan Parida, Sangeeta Sahney, "Exploration of Indian rural markets and marketing", Asia Pacific Journal of Marketing and Logistics
3. Amit Mookerjee, (2013) "India's rural growth engine: the need to address rural diversity", Journal of Indian Business Research, Vol. 5 Issue: 3, pp.171-176
4. Lele U.J. (1974) The Roles of Credit and Marketing in Agricultural Development. In: Islam N. (eds) Agricultural Policy in Developing Countries. International Economic Association Series. Palgrave Macmillan, London

SEGMENT B: INTERNATIONAL MARKETING

Unit No.	Unit Name	Topics
1.	Introduction to International Marketing	<ul style="list-style-type: none"> o Concept, Scope and Environment of International Marketing o Proactive and Reactive Motivations of Internationalization o Difference between domestic marketing, international marketing, multinational marketing, export marketing and global marketing
2.	International Marketing Models	<ul style="list-style-type: none"> o The PESTEL Framework o The EPRG Model and the Self-Reference Criterion (SRC) o Hofstede's 4 Dimensions of Culture o Concept of High-Context and Low-Context Cultures
3.	International Market Entry Strategies and Market Research	<ul style="list-style-type: none"> o Segmentation and Identification of Foreign Markets o Foreign Market Entry Strategies: Exporting, Piggy-backing, Wholly-owned Subsidiaries, Licensing, Franchising, Joint-Ventures, Mergers and Acquisitions, Turnkey operations, Strategic Alliances, Countertrade, Management Contracting o Barriers to Entry in International Markets



4.	International Marketing Mix Decisions	<ul style="list-style-type: none"> International Product Policy and Planning: The process of New Product Development (NPD) in IM (export manufacturing firms and export houses); Segmentation, Targeting and Positioning (STP) analysis in product planning; Concept of International PLC Pricing in International Markets: Price and non-price factors; Export pricing methods; International pricing strategies; Price distortion and dumping Distribution and Logistics in International Context: Types of Intermediaries in Direct and Indirect selling channels (concepts only); Foreign sales agent selection & appointment Tools of Promotion in International Markets: Promotional Mix (Advertising, Sales Promotion, Personal Selling, Public Relations and Publicity); Promotional Appeals; Merchandising, Trade fairs/exhibition
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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Analyse outcomes	Get oriented to the concept and environment of international marketing, in addition to other related concepts such as domestic marketing, multinational marketing etc.
2.	Analyse results	Develop an understanding of the various models used in international marketing such as the PESTEL Framework, EPRG Framework, Hofstede's Dimensions of Culture etc.
3.	Comprehend entry measures into international business	Comprehend the versatile proactive and reactive motivations of internationalization and strategies of entry into foreign markets, such as joint ventures, strategic alliance, countertrade, turnkey projects etc.
4.	Understand practical approaches in international markets	Conduct an STP analysis in the context of international markets, in addition to applying practical approaches to using the marketing mix in international markets, in terms of appropriate product, pricing, promotional and distribution strategies.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Varshney & Bhattacharya: International Marketing Management, Sultan Chand & Sons
2. W.J. Keegan: Multinational Marketing Management, Prentice Hall
3. V. Terpestra & Ravi Saratnag: International Marketing, Naper Publishing Group
4. P. Cateora & Graham: International Marketing, McGraw Hill
5. Hans Muhlbach: International Marketing-A global perspective, Cengage Learning EMEA
6. Vasudeva, P.K: International Marketing, Excel Books
7. Cherunilam, F. International Business: Text and Cases, PHI Learning Pvt. Ltd.

Suggested Articles:

1. Cleveland M., Prince M. (2016) Here, There and Everywhere: The Polycentric Consumer. In: Groza M., Ragland C. (eds) Marketing Challenges in a Turbulent Business Environment. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
2. Samli A.C., Hassan S. (2015) International Segmentation Options: Getting Away from Conventional Wisdom. In: Crittenden V.L. (eds) Proceedings of the 1992 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
3. Birgitta Sandberg, Sten-Olof Hansén, (2004) "Creating an international market for disruptive innovations", European Journal of Innovation Management, Vol. 7 Issue: 1, pp.23-32
4. Marieke de Mooij, (2015) "Cross-cultural research in international marketing: clearing up some of the confusion", International Marketing Review, Vol. 32 Issue: 6, pp.646-662
