

SEMESTER-2

SEMESTER-2							
BCMDSC202T	Taxation-I	5	50	40	10	100	DS-2
BCMMIN203T	a) Consumer Behaviour OR b) Fundamentals of Computer	5	50	40	10	100	MA-2a/2b
BCMMIN204T	a) Sales Management OR b) Internet & WWW	5	50	40	10	100	MB-2a/2b
BCMMDC202T	To be taken from the Pool	3				50	MD-2
BCMAEC202T	To be taken from the Pool	3				50	AECC-2
BCMHSE202T	Business Ethics and Corporate Governance	3				50	SEC-1
BCMVAC202T	To be taken from the Pool	3				50	VAC-2
INTERN201M	NCC/NSS/Any other Internship	4**				50	Internship
	SEM.2 TOTAL	27				500+ 50	

TAXATION-I

Paper-1 : Semester-2

Paper Code: BCMDSE202T

Full Marks: 100

Total Credits:5 [75 Hours]

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]
[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

Unit-1: Basic Concepts and Definitions under IT Act

[10 L]**

- a) Concept of direct and indirect taxes, definitions of: assessment year, previous year, person, assessee, income, sources of income, heads of income, gross total income, total income.
- b) Residential status and incidence of tax of individuals and firms.
- c) Income which do not form part of Total Income.
- d) Agricultural Income: Definition, determination of agricultural and non-agricultural Income.

Unit-2: Income under the Head 'Salaries'

[15 L]

Computation of income under the head 'Salaries' including treatment of retirement benefits.

Unit-3: Income from House Property

[10 L]

Computation of income under the head 'Income from House Property'

Unit-4: Profits and Gains from Business or Profession

[15 L]

Computation of income under the head 'Profits and gains from business or profession' with special emphasis on sec. 32, 35, 36(1)(i), (ib), (ii), (iii), (iv), (vii), (xv), (xvi), 37, 37(2B), 40A(3), 43B (excluding presumptive taxation).

Unit-5: Capital gains and Income from other sources

[10 L]

Computation of income under the head:

- a) Capital gains: Meaning and types of capital assets, basic concept of transfer, computation of STCG and LTCG, exemption u/s 54.
- b) Income from other sources (excluding deemed dividend).

Unit 6: Computation of Total Income

[15 L]

- a) Set-off and carry forward of losses.
- b) Deductions from GTI: Basic concepts, deductions under section 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G and 80GG, 80TTA, 80TTB, and 80U.

Suggested Readings

- ❖ Singhanian V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
- ❖ Lal and Vasist, Direct Taxes, Pearson
- ❖ Ahuja and Gupta, Direct Taxes Law and Practice, Wolters Kluwer
- ❖ Manoharan & Hari, Direct Tax Laws, Snow White
- ❖ Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern.

*L = 1 Lecture Hour

** Includes Tutorial Hours

CONSUMER BEHAVIOUR

Paper-2 : Semester-2

Paper Code: BCMMIN203T

Full Marks: 100

Total Credits:5 [75 Hours]

TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]

Unit 1: Consumer Behaviour – Concept and Overview

(25 L)*

Concept of Consumer Behaviour, model of consumer decision-making -- input, process, output. Steps in the process – need identification, information search, evaluation of alternatives, purchase decision, post-purchase behaviour.

Unit 2: Factors Affecting Consumer Behaviour

(25 L)

Internal: Needs and motives, perception, learning, attitudes, personality and lifestyle.
External: Family, Reference groups, social class and culture.

Unit 3: Consumer Versus Organisational Buying Behaviour

[25 L]

Characteristics, Consumer versus organizational buying behavior, factors affecting Organisational buying behaviour, factors affecting consumer behaviour, SERQUAL Model.

Suggested Readings

- Consumer Behaviour – Schiffman & Manuk, PHI.*
- Consumer Behaviour – Soloman, PHI.*
- Consumer Behaviour – Loudon & DellaBitta, TMH*
- Cundiff, Still and Govoni, Sales Management, PHI, New Delhi.*
- Smith, R., Sales Management, PHI, New Delhi.*

*L = 1 Lecture Hour

** Includes Tutorial Hours

FUNDAMENTALS OF COMPUTER

Paper-2 : Semester-2

Paper Code: BCMMIN203T

Full Marks: 100

Total Credits:5 [75 Hours]

TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]

Unit 1 : Digital Computer Systems

[15 L]

Evolution of Digital Computer Systems; Classifications – supercomputer, mainframe, minicomputer, microcomputer, server, workstation; Mobile computing; Block diagram of Digital Computer Systems; Concept of Circuit Integration (SSI, MSI, LSI, VLSI, ULSI), Functioning of Microprocessor; Machine Instruction Cycle & its influencing factors (clock speed, word length, bus width, line width); Computer Hardware I/O Components; Computer Memory Hierarchy – primary, secondary, cache, flash.

Unit 2 : Computer Software

[15 L]

Programming languages – Low level and High level; Systems Software - Machine language, Assembly Language, Operating Systems – Features, Types (Batch OS, Multiprogramming OS, Network OS, Distributed OS) ; Language processors - Translator, Compiler and Interpreter ; High level language - Application Software, Utility Software, Open Source OS & software; Program execution modes – Batch, Online, Time-sharing.

Unit 3 : Number System, Binary Arithmetic & Logic Gates

[15 L]

Positional Number Systems – Decimal, Binary, Octal, Hexadecimal (inter-conversions); Binary Arithmetic – Addition, Subtraction, Multiplication; Subtraction using 1's, 2's complement; Negative number representation – Signed magnitude, One's Complement, Two's Complement; Fixed Point and Floating Point Representation; Binary Coding Schemes -BCD, EBCDIC, ASCII, ISCII, Unicode; Overview of Logic Gates (OR, AND, NOT, NAND, NOR, XOR).

Unit 4 : Computer Systems Security Management

[15 L]

Information Risk, Information Security, Computer Systems Security Planning – Physical, Software, Network, Password; Levels of security - Physical level & Data Level; Cryptographic Security; Security Procedures – Identification, Authentication, Authorisation; Classification of Computer Viruses (Boot infectors, System infectors, General Executable Program infectors); Compliance with Information Security Standards, Regulations and Laws.

Unit 5 : I.T. Application Project/ Practical

(A) Word Processing

[15P]

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities.

(B) Preparing Presentations

[15P]

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

(C) Lab Test on Spreadsheet Applications

*[Covering : Managing worksheets-Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs, Pivot Table, Look Up, Goal Seek, Referencing, Database and Text functions. **Spreadsheet Functions:** Mathematical [SUM, SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, MAX, MIN, ROUND, COUNT, COUNTIF, STDEV, VAR, etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF, NOT, etc.], DATE, TIME, CONCATENATE, UPPER, LOWER]. Creating Line Diagrams, Pie Charts, Bar Graphs.*

Suggested Readings

- *Sinha & Sinha, Fundamentals of Computers, BPB Publication.*
- *Balagurusamy, Fundamentals of Computers, McGraw Hill*
- *Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.*
- *Thareja, IT & Application, Oxford University Press.*
- *Basandra SK - Computers Today (Galgotia, 1st Edition).*
- *Kakkar DN, Goyal R – Computer Applications in Management (New Age, 1st Edition).*
- *Heathcote, P.M, Successful Projects in Excel, BPB Publication.*

***L = 1 Lecture Hour**

**** Includes Tutorial Hours**

SALES MANAGEMENT
Paper Code: BCMMIN204T
Paper-3 : Semester-2
Full Marks: 100
Total Credits:5 [75 Hours]

TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]
[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]

Unit-1: Sales Management Process

[25 L]

Nature and Importance; Personal Selling as a Career; Steps in Personal Selling –Prospecting, Pre-approach and qualifying. Methods of Approaching a Customer; Presentation – Planning, Process and Styles; Handling Customer Objections; Types of Objections; Negotiations- Bargaining approaches, Bargaining Strategies and Tactics during Negotiation.

Unit-2: Sales Force Management

[25 L]

Objectives, Strategies, Structure, Size of Sales Force; Compensation of Sales Force. Recruitment, Selection, Placement, Transfer, Training and Development, and Grievance, Handling of Sales Force; Motivating, Leading and Communicating with the Sales Force; Performance Evaluation of Sales Force.

Unit-3: Salesmanship and Buyers' Behaviour

[25 L]

Functions and Qualities of a Salesman; Understanding Buyer Behaviour and Buyer-Seller Interactions; Product knowledge; Customer Knowledge; Relationship Management, Types of Selling; Effective Sales Process; Executing and Following up of Sales Order.

Suggested Readings

- *Consumer Behaviour – Schiffman & Manuk, PHI.*
- *Consumer Behaviour – Soloman, PHI.*
- *Consumer Behaviour – Loudon & DellaBitta, TMH*
- *Cundiff, Still and Govoni, Sales Management, PHI, New Delhi.*

© Undergraduate Board of Studies in Commerce, West Bengal State University.

- Smith, R., Sales Management, PHI, New Delhi.

*L = 1 Lecture Hour

** Includes Tutorial Hours

.....

INTERNET & WORLD WIDE WEB

Paper Code: BCM2MIN204T

Paper-3 : Semester-2

Full Marks: 100

Total Credits:5 [75 Hours]

TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]

Unit-1 : Telecommunication & Networks – an overview

[20 L]

Concepts of Data Communication, Digital transmission, Telecommunication, Network Topologies (Bus, Star, Ring, Mesh, Tree), Network Types - LAN, WAN, MAN; Components of Telecommunication Systems; Hardware - Workstations, Multiplexer, Modem, Router, Gateway, Bridge, Repeater, Switch, Hub; Communication Media & Channels- UTP, STP cable, Coaxial cable-baseband/broadband, Fibre Optic Cable; Satellite transmission (GEO,MEO,LEO); GPS; Infrared, Radio & Microwave Communication; Switching Technique- Circuit, Message and Packet Switching; Network Architecture - Client Server & Peer-to-Peer Networks; LAN Protocol-Ethernet (CSMA/CD); Communication Switching Techniques in WAN – Circuit, Message, Packet Switching; Types of WAN – Public Network [PSTN, PSDN, Value Added Services (EDI), ISDN] & Private Network [Intranet, Extranet].

Unit-2 : Internet & Web

[20 L]

Internet- evolution; Working of the Internet with TCP/IP protocol; Infrastructure of Internet; Internet Service Providers (ISPs); Internet Addressing - Class A, Class B, Class C IP address, Domain Name System; Methods of linking to the internet - via LAN Server, via SLIP/PPP, via Online Service; Internet Tools- Information Retrieval tools (FTP/ Gopher, etc.), Communication Tools (Email/ FTP/ Telnet/ Usenet,etc.), Multimedia Information Tools (Home Page, etc.), Information Search Tools (Archie/ Veronica/ WAIS, etc.); Web/ www, URL, HTML, HTTP, Browsers, Search Engines- basic concepts; Mobile Internet (features of 4G&5G); Cloud Computing; **Virtual organizations and remote working**; Internet of Things (IoT)- concept, features, applications, security agenda.

Unit-3 : Internet Security Issues

[10 L]

Firewall (concept, components, constituents, benefits); Enterprise Wide Security Framework Policy - preventive steps against hacking risks of network, website, email; Ethical Hacking; **Ethical Issues- Privacy, Web Tracking through Cookies; Legal Issues- Domain Name, Copyright; Control P& Auditing.**

Unit-4 : Applications of Internet – Case Studies

[10 L]

Communication Services- E-mail, USENET, NewsGroup, Internet Relay Chat, VoIP, Internet Fax Service, Audio Video Streaming, Video Conferencing, Social Networking; Information Retrieval Services; File Transfer Protocol (FTP); World Wide Web Services, Directory Services, Automatic Network Address Configuration, Network Management Services, E-Commerce, Online Banking, Online Payment, Job Search, Online shopping, Online Trading of Stock & Shares.

Unit 5 : I.T. Application Project / Practical

[30 P]

Project Work (any one) :

(A) Static Web Page development using HTML codes for multi-menu website (non-operational).

[Suggested features : Basic HTML tags, Body tags, Coding style, Modifying and formatting Text, Ordered & Unordered Lists, Insert links, Linking other documents, internal links, email links, relative & absolute links, Insert Images, Referencing Images, Clickable images, Image placement, alignment, formatting & mapping, Colouring body content, working with tables, Working with frame-based pages, Creating windows, Creating row & column frames, etc.].

(B) A Review Report on any Applications of Internet.

[Suggested areas: Communication Services, Information Retrieval Services, Directory Services, Online payment, Job Search, Online shopping, Online Trading of Stock & Shares, Video Conferencing, Social Networking, etc.].

Suggested Readings

- Turban, Rainer and Potter, *Introduction to Information Technology*, Wiley.
- Dhar, P., *Fundamental of IT and Its Application in Business*, Abhijay Publishing House.
- Thareja, *IT & Application*, Oxford University Press,
- Jaiswal, S, *Doing Business on the Internet*, Galgotia Publications.
- Simpson, Alan, *Internet to Go*, BPB Publications
- Steven M. Schafer, *HTML, XHTML, and CSS Bible, 5ed*, Wiley.
- Agarwalla, K.N., *Business on the NET*, McMillan India.

*L = 1 Lecture Hour

** Includes Tutorial Hours

.....

BUSINESS ETHICS & CORPORATE GOVERNANCE

Paper Code: BCMHSE202T

Paper-4 : Semester-2

Full Marks: 50

Total Credits: 3 [45 Hours]

TOTAL CLASS HOURS: 45 [LECTURE HOURS 30 & TUTORIAL HOURS 15]

MODULE 1: BUSINESS ETHICS

Unit-1: Introduction

[05 L]*

Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach.

Unit-2: Social Aspects of Business Ethics

[05 L]

Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader.

Unit-3: Managing Ethical Dilemma

[05 L]

Meaning and nature of ethical dilemma; characteristics of ethical dilemma; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM.

MODULE 2: CORPORATE GOVERNANCE

Draft UGCF B.Com Honours Programme with Multi-disciplinary Courses vide approval of structure at the Meeting of the Undergraduate Board of Studies in Commerce, WBSU, held on 24.06.2023. and as resolved at the Workshop held on 17.07.2023. and 27.09.2023. and also as per UG BOS Meeting held on 07.10.2023.

22

Unit-1: Framework of Corporate Governance in India

[10 L]

Meaning and concept of corporate governance; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; corporate governance measures; corporate governance reforms in the Companies Act, 2013

Unit-2: Major Corporate Scandals in India and Whistle-blowing policy

[10 L]

Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers.

Unit-3: Corporate Social Responsibility (CSR)

[10 L]

Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability; CSR provisions under the Companies Act 2013.

Suggested Readings

- ❖ Fernando, A.C., *Business Ethics: An Indian Perspective*, Pearson Education
- ❖ Murthy, C.V.S., *Business Ethics – Text and Cases*, Himalaya Publishing House
- ❖ Fernando, A.C., *Corporate Governance: Principles, Policies and Practices*, Pearson Education
- ❖ Bajpai, G.N., *The Essential Book of Corporate Governance*, Sage
- ❖ ICSI, *Study Material of Professional Programme, Module 2, Paper 6, Ethics, Governance and Sustainability*

*L = 1 Lecture Hour

** Includes Tutorial Hours