

SEMESTER-3

SEMESTER-3							
BCMDSC303T	Cost Accounting	5	50	40	10	100	DS-3
BCMMIN305T	c) Product & Pricing Management OR d) DBMS and System Analysis & Design	5	50	40	10	100	MA-3a/3b
BCMMIN306T	c) Marketing Communications OR d) Cyber Crime & Laws	5	50	40	10	100	MB-3a/3b
BCMMDC303T	To be taken from the Pool	3				50	MD-3
BCMAEC303T	To be taken from the Pool	3				50	AECC-3
BCMHSE303T	E-filing of Tax Returns	3				50	SEC-3
SEM.3 TOTAL		24				450	

COST ACCOUNTING
Paper Code: BCMDSC303T
Paper-1 : Semester-3

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]

	TOPIC	CONTENT	Lecture Hour
1.	Introduction	Introduction: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications: Direct- Indirect, Element-wise, Function wise, Behaviour wise, Sunk Cost, Opportunity Cost, Cost units & cost centres, the introduction of costing methods & techniques. Preparation of Cost Sheet and estimation.	10L
2.	Material Costs	Accounting and control of purchases, storage and issue of materials. Techniques of inventory control (various stock levels, Economic Ordering Quantity and ABC Analysis, Physical verification; Discrepancies in stock and their treatment) Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives normal and abnormal loss of materials.	10L
3.	Employee (Labour) Cost	Introduction & Recording labour cost: Attendance and payroll procedures (Time keeping, Time - Booking, Payroll procedure, Payment of wages-Piece rate, differential	
		piece rate, time rate); Concept and treatment of idle time and overtime. Labour turnover (Causes, impact and methods of calculating labour turnover). Main Principles for a sound system of wage incentive schemes, Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage and Emerson. System of Incentive Schemes for Indirect Workers and Group Bonus Schemes.	15L
4	Overheads	Overhead: Definition, Classification of Overhead-Functional and Behavioural. allocation, apportionment and absorption of overheads, Treatment of under absorption/over absorption of overheads. Computation & concept of overhead recovery rates: Machine hour rate, Labour hour rate. Manufacturing Overheads, Administration and Selling & Distribution Overheads and their treatment (introduction only) Treatments of certain items in costing like interest and	15L

		financing charges, packing expenses, bad debts, research and development costs.		
5	Costing Methods	Job costing, Batch costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, equivalent unit). Service costing (only transport).	13L	25L
	Joint Product & By-product	Meaning: Joint product, by-product, and co-product. Different methods of apportionment of joint costs; decisions relating to further processing (simple problems).	12L	
Total			75**	

*Treatment of various items of cost should be as per the relevant Cost Accounting Standards (CAS) issued by the Institute of Cost Accountants of India.

Suggested Readings:

- B, Banerjee, *Cost Accounting, PHI*
- M. Y. Khan & P. K. Jain *Management Accounting, TMH*
- Bhattacharyya, Ashish K. *Cost Accounting for Business Managers, Elsevier.*
- Hanif, M. *Cost & Management accounting, Mc. Graw Hill.*
- Mitra, J.K. *Cost & Management Accounting, Oxford.*
- Basu & S. Datta, *Cost Accounting-I, Tee Dee Publication*

*L = 1 Lecture Hour

** Includes Tutorial Hours

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PRODUCT & PRICING MANAGEMENT

Paper Code: BCMMIN305T

Paper-2 : Semester-3

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: Product

[20 L]*

Meaning & concept of Product, features, importance, classification, Levels of Product Service: Meaning & features. Classification of Services. Product Mix – length, width depth, consistency, BCG Matrix. PLC – concept, features and strategies, uses and limitations, different shapes of PLC.

Unit-2: New Product Development

[30 L]

New Product – Definition, stages of New Product Development, factors affecting new product development, adoption process, diffusion of industrial innovation. New Product failure- reasons, test marketing – definition, advantages and disadvantages. Meaning & functions of Packaging, packaging strategies, packing notes and packing lists, Package Aesthetics, legal & ethical aspects of packaging, features of good packaging. Concept & Importance of Branding, Brand Selection Process; strategies, brand positioning, brand repositioning strategies, leader positioning and follower positioning.

Unit-3: Pricing

[25 L]

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Concept & Importance of Pricing, features of pricing, factors determining effective pricing, process of price setting, pricing objectives and methods, resale price maintenance – concept, advantages, disadvantages, importance of price in consumer buying process, various aspects of service pricing, price cartel, Pricing in Indian context, regulatory price environment.

Suggested Readings

- Kotler and Kellar, *Marketing Management*, Pearson.
- William and Ferrell, *Marketing*, Houghton Mifflin McGraw-Hill.
- Neelamegham, *Marketing in India: Cases and Readings*, Vikas Publishing.
- Majumder, *Product Management in India*, PHI.
- Srivastava, R. K., *product Management & New product Development*, Excel Book.
- Ramaswamy and Namakumari, *Marketing Management*, Macmillan India.
- Srinivasan *Case Studies in marketing: The India Context*, PHI.
- Batra and Myers, *Advertising Management*, Prentice Hall
- Sengupta, *Brand Positioning Strategies for Competitive Advantage*, TMH
- Cundiff, Still and Govoni, *Sales Management*, Prentice Hall
- Rossiter and Percy, *Advertising and Promotion Management*, MacGraw-Hill Sundage,
- Fryburger and Rotzoll, *Advertising Theory and Practice*, AITBS
- Belch and Belch, *Advertising and Promotion*, McGraw Hill

*L = 1 Lecture Hour

** Includes Tutorial Hours

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DBMS AND SYSTEM ANALYSIS & DESIGN

Paper Code: BCMMIN305T

Paper-2 : Semester-3

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 : Introduction to DBMS

[15 L]**

Concepts of database and database management system(DBMS); Advantage and disadvantages of DBMS; Three Schema Architecture of DBMS; Database Languages (DDL, DML, DCL); Data Dictionary, Metadata Database Schema and Instance, DBMS and its components, Overview of various Data Models – ER Model, Hierarchical Model, Network Model, Relational Model; File Organization- Sequential File, Indexed Sequential File, Direct File, Multi-key File; Different Database Users, Functions of DBA.

Unit-2 : Relational Data Base Management System

[15 L]

Concept of Relational Model; Concepts : Topple, Attribute, Domain, Degree, Cardinality; Concept of Keys – Key, Super Key, Candidate Key, Primary Key, Alternate Key; Concept of Relationships – 1:1, 1:N, N:M relationships; Database Constraints – Equity Integrity Constraint, Domain Constraint, Referential Integrity Constraint; Concept of Foreign Key; Distributed Database-overview; Overview of Data Warehouse and Data Mining.

Unit-3 : Developments in DBMS

[15 L]

Overview of Object Oriented DBMS; difference between OODBMS & RDBMS, Advantages & features of OODBMS.

Overview of Client Server Database; Architecture; Advantages; Client-Server computing paradigm- Authentication, Authorisation, Data Security, Privacy, Protection; Overview of SQL, Query & Query Optimization; Simple SELECT Queries (SELECT, FROM, WHERE, DISTINCT, AND, OR, IN, NOT IN, BETWEEN, LIKE, ORDER BY).

Unit-4 : Overview of System Analysis and Design [15L]

Concepts of System, Computer Based Information Systems, System Analysis, system Design; System Development Life Cycle (Waterfall model)- Problem definition, Feasibility Study, System Requirement Analysis, System Design, System Software Development, System Testing, System Implementation & Maintenance Planning; Techniques in SAD – Data Flow Diagrams (physical and logical), Data Dictionaries, Visual Table of Contents, Input Process Output Chart, Entity Relationship Diagrams, Decision Tables & Decision Trees, Algorithm and Flowcharting techniques, System Structured Design, Input Design, Output Design, File & Database Design, Overview of Data Abstraction and Database Normalisation.

Unit-5 : I.T. Application Project / Practical (Any One) [30 P]

1. Project Work on System Analysis & Design of a Transaction Processing System in any operational area of business, like Payroll, Inventory Control, Financial Accounting & Reporting, etc.
2. Lab Test on MS-Access/ any other RDBMS software
[Creating Table using Design View/ Wizard, selecting data types in Access, Manipulation of data using Access facilities – Inserting, Updating, Deleting data, Creating Relationships between Tables, Creating Forms using Wizard/Auto Form, Creating Data Tables for accounting, Query generation using Design View, Report generation using Wizard/ Auto mode]

Suggested Readings

- Desai, B.C, *An Introduction of Database Systems*, Galgotia Publications
- Hansen, Gary W., & James, *Database Management and Design*, Prentice Hall.
- Senn, James A, *Analysis & Design of Information Systems*, Mc Graw Hill 2nd Edi.
- Jawedkar W S - *Management Information System*, Tata Mc Graw Hill, 3rd Ed
- Davis & Olson – *Management Information System*. Tata Mc Graw Hill, 2nd Ed.
- Korth, Sudarshan, *Database Management*, McGrawHill.
- Balter, Alison, *Mastering MS Access Development*, Techmedia, 2nd Edi.
- Heathcote, P.M, *Successful Projects in Access with Visual basic for Applications*, BPB Publication.

*L = 1 Lecture Hour

** Includes Tutorial Hours

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MARKETING COMMUNICATIONS

Paper Code: BCMMIN306T

Paper-3 : Semester-3

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: Marketing Communications

[15 L]*

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Concept & Importance of Marketing Communication, Steps involved in the process of Communication, Barriers to Marketing Communication, Marketing Communication Mix: Concept & Elements, Concept and Importance of Advertising, Sales Promotion Personal Selling & Publicity, Advertising Media: Types. New Trends in Marketing Communication.

Unit-2: Understanding Communication Process (15 L)

Source, Message and channel factors, Communication response hierarchy- AIDA model, Hierarchy of effect model, Innovation adoption model, information processing involvement hierarchy Consumer involvement- The Elaboration Likelihood (ELM) model, The Foote, Cone and Belding (FCB) Model.

Unit-3: Planning for Marketing Communication (15 L)

Establishing Marketing Communications - Objectives and Budgeting for Promotional Programmes-Setting communication objectives, Sales as marcom objective, DAGMAR approach for setting ad objectives. Budgeting for marcom-Factors influencing budget, Theoretical approach to budgeting viz. Marginal analysis and Sales response curve, Method to determine marcom budget.

Unit-4: Digital Media & Advertising (15 L)

Digital Media, Evolution of Technology, Convergence of Digital Media, E- Commerce and Digital Media, Advertising on Digital Media, Social Media, Mobile Advertising, E-PR.

Unit-5: Advertising Laws & Ethics (15 L)

Advertising Laws & Ethics: Advertising & Law, Advertising & Ethics, Pester Power, Intellectual Property Rights, ASCI.

Suggested Readings

- Kotler and Kellar, *Marketing Management*, Pearson.
- William and Ferrell, *Marketing*, Houghton Mifflin McGraw-Hill.
- Neelamegham, *Marketing in India: Cases and Readings*, Vikas Publishing.
- Majumder, *Product Management in India*, PHI.
- Srivastava, R. K., *product Management & New product Development*, Excel Book.
- Ramaswamy and Namakumari, *Marketing Management*, Macmillan India.
- Srinivasan *Case Studies in marketing: The India Context*, PHI.
- *Batra and Myers, Advertising Management*, Prentice Hall
- Sengupta, *Brand Positioning Strategies for Competitive Advantage*, TMH
- Cundiff, Still and Govoni, *Sales Management*, Prentice Hall
- Rossiter and Percy, *Advertising and Promotion Management*, MacGraw-Hill
- Sundage,
- Fryburger and Rotzoll, *Advertising Theory and Practice*, AITBS
- Belch and Belch, *Advertising and Promotion*, McGraw Hill

*L = 1 Lecture Hour

** Includes Tutorial Hours

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CYBER CRIME & LAWS
Paper Code: BCMMIN306T
Paper-3 : Semester-3
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 : Cyber Crimes

(15 L)**

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes-cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.

UNIT-2 : Definitions under IT Act, 2000 and Contemporary Issues in Cyber Space (20 L)

Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

UNIT-3 : Electronic Records

(15 L)

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

UNIT-4 : Regulatory Framework

(10 L)

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime

UNIT-5 : Case Laws

(15 L)

1. Communication Device-Section 2(ha) of the Information Technology (Amendment) Act, 2008-'State v Mohd. Afzal and others (2003), VIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'
2. Computer Network Section 2 (j) of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'
3. Electronic Record Sec. 2 (t)-'Dharambir v Central Bureau of Investigation 148 (2008) DLT 289'
4. Time and Place of Dispatch and Receipt of Electronic Record section 13-'P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALLHC'; 'Groff v America Online, Inc., 1998 WL 307001 (1998)'

Suggested Readings:

Arora, Sushma. and Arora R. (2017), Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.

Brian, Craig. (2012). Cyber Law: The Law of the Internet and Information Technology. Pearson Education.

Rattan J, (2015)Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd.

Sharma J. P., and Kanojia, S. (2018).E Business and Cyber Laws. New Delhi. Bharat Law house Pvt Ltd.

Additional Resources

Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). E-business and Ecommerce for managers. Pearson Education.

Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.

Joseph, P.T. (2015). E-Commerce-An Indian Perspective. PHI 8. Painttal, D. (2016) Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.

***L = 1 Lecture Hour**

**** Includes Tutorial Hours**

E-FILING OF TAX RETURNS

Paper Code: BCMHSE303T

Paper-4: Semester-3

Full Marks: 50

Total Credits: 3 [45 Hours]

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

UNIT-1: Tax Liability Computation

[10 L]**

- Computation and comparison of tax liability of individuals under old and new tax system.
- Computation of advance Tax, TDS, Interest u/s 234A, 234B, 234C and fees u/s 234F
- Computation of relief u/s 89(1)

UNIT-2: Income Tax Returns

[10 L]

- Different Forms of Returns
- Different Challans to pay tax
- Time and mode of TDS payments, quarterly statements of TDS and due dates of submission, issue of Form 16/16A and time limit, Application of Form 15G/15H
- Procedure for application of PAN/TAN

UNIT-3: E-filing of Tax Returns

[25 L]

- Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) for individual taxpayer, EVC.
- View form 26AS, View e-file returns, e-verification
- Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- E-Pay tax (Challan No. ITNS 280 and ITNS 281)
- Preparation and submission online form 10E [Relief u/s 89(1)]

For Project Work -Assignment based on each and every unit should be prepared.

Suggested Readings

- Filing of Indian Income Tax Updated Return, Ram Dutt Sharma, Commercial Law Publishers (India) Pvt. Ltd.*
- Introduction to E-Filing of Returns (with Practical Workshops using Java and Excel Utilities), Varun Panwar and Jyoti Mahajan, Scholar Tech Press.*

*** Including 30 hour for tutorial (2 credits) and 30 hours for practical (1 credit).**

***L = 1 Lecture Hour**

**** Includes Tutorial Hours**

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