

SEMESTER-4

SEMESTER-4							
BCMDSC404T	Business Mathematics & Statistics	5	50	40	10	100	DS-4
BCMDSC405T	E-Commerce & Business Communication	5	50	40	10	100	DS-5
BCMDSC406T	Financial Accounting-II	5	50	40	10	100	DS-6
BCMDSC407T	Business Regulatory Framework	5	50	40	10	100	DS-7
INTERN406M	NCC/NSS/Any other Internship	4**				50	Internship
SEM.4 TOTAL		20				400+50	

BUSINESS MATHEMATICS & STATISTICS

Subject Code : BCMDSC404T

Paper-1: Semester-4

Total Credit : 05 [75 HOURS]

[Lecture Hours – 60; Tutorial – 15]

FullMarks: 100

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

Unit-1: Basic Mathematics for Finance

[20 L]**

Functions and their types – linear, quadratic, polynomial, exponential, logarithmic, Concepts of limit and continuity of a function, Concept of Differentiation; Rules of Differentiation – Simple Standard Forms, Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit.

Different types of interest rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.

Unit-2: Matrices and Determinants

[10 L]

Definition of a Matrix, Types of Matrices; Equality, Addition, Subtraction, and Multiplication, Transpose of a Matrix, Determinant of a Square Matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a Matrix; Solution of a System of Linear Equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule.

Unit-3: Set Theory and Probability

[05 L]

Definition of Set and its presentation, Different types of Sets – Null Sets, Finite & Infinite Sets, Subjects, Universal Set, Power Set, etc., Set Operations – Laws of Algebra of Sets, Venn Diagram, Theory of Probability.

Unit-4: Basics of Statistics

[05 L]

Collection, Classification of Data, Primary & Secondary Data, Tabulation of Data, Graphs and Charts, Frequency Distribution, Diagrammatic Presentation of Frequency Distribution.

Unit-5: Measure of Central Tendency & Dispersion

[15 L]

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications, mode and median.

Measures of Variation: absolute and relative, Range, quartile deviation and mean deviation, Variance and Standard Deviation: Calculation and properties.

Unit-6: Bivariate Analysis

[10 L]

Simple Linear Correlation Analysis: Meaning, and Measurement, Karl Pearson's coefficient and Spearman's Rank Correlation.

Simple Linear Regression Analysis: Regression Equations and Estimation.

Relationship between Correlation and Regression Coefficients.

Unit-7: Time-based Data: Index Numbers and Time-Series Analysis [10 L]

Meaning and uses of Index Numbers; Construction of Index Numbers: Aggregative and average of relatives – simple and weighted

Components Of time series; additive and multiplicative models; Trend analysis; Finding trend by moving average method and Fitting of Linear Trend line using principle simple and weighted.

Suggested Readings

- Ghosh and Saha, *Business Mathematics and Statistics*, New Central Book Agency (P) Ltd.
- M. Raghavchari, *Mathematics for Management*, Tata McGraw-Hill.
- S. Baruah, *Basic Mathematics and its application in Economics*, McMillan.
- R. S. Bhardwaj, *Mathematics for Economics and Business*, Excel Books.
- P. K. Giri and J. Banerjee, *Introduction to Business Mathematics*, Academic Publishers.
- R.G.D. Allen, *Mathematical Analysis for Economists*, McMillan.
- G. C. Beri, *Business Statistics*, Tata McGraw-Hill.
- J. K. Sharma, *Business Statistics*, Pearson Education.
- Nag and Nag, *Advanced Business Mathematics and Statistics*
- D. Sengupta, *Application of Calculus*, Books & Allied.
- Dr. Ranjit Dhar, *Business Mathematics & Statistics*, Dishari.
- J. Chakrabarti, *Business Mathematics and Statistics*, Dey Book Concern.
- Maity and Ghosh, *Calculus*, Central.
- Singh J. K., *Business Mathematics*. Himalaya Publishing House.
- N.G. Das, *Statistical Methods in Commerce, Accountancy and Economics*
- Hazarika, Padmalochan. *A Textbook of Business Mathematics*. S. Chand
- Trivedi, *Business Mathematics*, Pearson
- Sanyal & Das, *Introduction to Linear Programming*, U.N. DHUR & SONS PVT. LTD.

*L = 1 Lecture Hour

** Includes Tutorial Hours

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E-COMMERCE & BUSINESS COMMUNICATION

Paper Code: BCMDC405T

Paper-2: Semester-4

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]

MODULE-1: E-COMMERCE

Unit-1: Introduction

[10 L]*

E-Commerce - meaning , nature, concepts, types, Merits and Demerits of E-commerce; Role of e-commerce.

Unit-2: E-commerce business models

[10 L]

Concept, Type: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B).

Unit-3: Digital Payment

[15L]

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, risks involved in e-payments].

Unit-4: New Trends in E-Commerce

[05 L]

Social Commerce – concept , definition, features; Digital Marketing - definition, objectives, methods, limitations.

MODULE 2- BUSINESS COMMUNICATION

Unit-1: Introduction

[10 L]

Definition, objectives, importance , elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.

Unit-2: Types of Communication

[05 L]

Formal and informal communication, Grapevine, Characteristics of corporate communication, Communication network.

Unit-3: Tools of Communication

[05 L]

Emergence of Communication Technology, Modern Forms of communication, Fax, Email, Video Conferencing Oral Presentation- Importance, Characteristics, Presentation plan, Power Point Presentation, Visual Aids.

Unit-4: Drafting

[15 L]

Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan.

Suggested Readings

- ❖ Anjane, S. & Bhavana Adhikari, *Business Communication, TMH*
- ❖ Chaturvedi & Chaturvedi, *Business Communication : Concepts, Cases and Applications, Pearson*
- ❖ M.K. Shegal & Vandana Khetarpal, *Business Communication, Excel Books*
- ❖ Dhar, Maity and Baidya, *Fundamentals of Business Communication & E-commerce; International Publishing House, Kolkata; May, 2018.*
- ❖ R.K. Madhukar, *Business Communication, Vikash Publishing House Pvt. Ltd.*
- ❖ Rao, Kumar & Bindu, *Business Communication, Cengage*
- ❖ Khanna, Puja, *Business Communication, Vikash*
- ❖ Raman & Sharma, *Technical Communication, Oxford*
- ❖ Lesikar, Flatley et al, *Business Communication, McGraw Hill*
- ❖ P. T. Joseph, *E-Commerce: An Indian Perspective, PHI Learning*
- ❖ Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, *E-Commerce: Fundamentals and Applications, Wiley.*
- ❖ Laudon, *E-Commerce, Pearson Education India*
- ❖ Schneider G., *E-Business, Cengage*
- ❖ Bhaskar, B., *E-Commerce, McGraw Hill*

*L = 1 Lecture Hour

** Includes Tutorial Hours

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FINANCIAL ACCOUNTING-II
Subject Code : BCMDSC406T
Paper-3: Semester-4
Total Credit : 05 [75 HOURS]
[Lecture Hours – 60; Tutorial – 15]
FullMarks: 100

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

Unit-1 : Partnership Accounts

[25 L*]

Accounting for Dissolution of the Partnership Firm – Insolvency of one or more partners, Consideration of private estate and private liabilities, Piecemeal Distribution [Surplus Capital basis and Maximum Possible Loss basis], Conversion of Partnership into Limited Company.

Unit-2 : Branch Accounting

[15 L]

Concept of Branch, Types of Branch, Synthetic Method – Preparation of Branch Account, Branch Trading and Profit & Loss Account (at cost and at invoice price) – normal and abnormal losses.
Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.

Unit-3 : Hire Purchase and Instalment Payment System

[13 L]

Meaning, Difference with Instalment Payment System, Allocation of Interest, Partial and Complete Repossession, Concept of Operating and Financial Lease (Theory only).

Unit-4 : Departmental Accounts

[10 L]

Concept, Objectives of preparation of Departmental Accounts, Apportionment of common cost, Preparation of Departmental Trading and Profit & Loss Account, Consolidated Trading and Profit & Loss Account, Inter-Departmental Transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit.

Unit-5 : Investment Accounts

[12 L]

Preparation of Investment Accounts – Treatment of Brokerage, STT, cum and ex-interest, Valuation of Investment under FIFO and Average method, Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right)
Transfer of securities (simple problem)

Suggested Reading

Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand
R. L. Gupta & Radheswamy, Advanced Accountancy Vol. II, S. Chand
Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing House Pvt. Ltd.
Sehgal & Sehgal, Advanced Accountancy Vol. II, Taxman Publication
B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
Hanif & Mukherjee, Financial Accounting, McGraw Hill
Frank Wood, Business Accounting Vol 2, Pearson
Tulsian, Financial Accounting, Pearson
Accounting Standards issued by ICAI
Mukherjee & Mukherjee, Financial Accounting, Oxford Publishing House.

***L = 1 Lecture Hour**

**** Includes Tutorial Hours**

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BUSINESS REGULATORY FRAMEWORK

Paper-3 : Semester-4

Paper Code: BCMDS407T

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]

GROUP-A (BUSINESS LAW)

Unit-1: The Indian Contract Act, 1872

(10 L)**

Contract – meaning, characteristics and kinds, Essentials of a valid contract; Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance); Consideration (Definition, Types, Rules), Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake; Void and Voidable agreements – Definition, Types and Distinction; Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract.

Unit-2: The Sales of Goods Act, 1930

(05 L)

Contract of sale, meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by a non-owner; Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit-3: The Indian Partnership Act, 1932including the LLP Act 2008

(15L)

Definition – Partner, Partnership; Nature of Partnership; Types of Partners; Registration of a Partnership Firms and consequences of non-registration; Rights and Duties of Partners; Dissolution of firms – meaning and grounds. The Limited Liability Partnership Act, 2008 Definition of LLP; Salient Features of LLP; Advantages and disadvantages of LLP; Differences between: LLP and Partnership.

Unit 4: The Negotiable Instruments Act, 1881

(05 L)

Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types); Endorsement: Types of Endorsement; Holder and Holder in Due Course; Dishonour of Negotiable Instruments: Noting and Protesting.

Unit 5: The Consumers' Protection Act, 1986

(05 L)

Objectives and features of Consumers Protection Act; Definitions – Complaint, Consumer, Consumer Dispute, District Forum, Person; Unfair trade practices; jurisdiction of District forum, State Commission and National Commission.

GROUP-B (COMPANY LAW)

Unit 6: Introduction to Company

(05 L)

Meaning and Definition of Company; Features; Types of Companies (Definition only): One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Foreign Company, Dormant company; Lifting of corporate veil.

Unit-7: Formation of a Company

(05 L)

Steps in formation of a Company, Meaning of Promoter & Functions of Promoter (in brief), Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus.

Unit-8: Company Administration & Management

(10 L)

Director (Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Liabilities (In brief), Removal of director. Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

Unit-9: Share Capital & Debentures

(05 L)

Share Capital: Meaning, Types of shares, Provisions relating to issue of new shares, Allotment, forfeiture of shares, Provision for issue of ESOP, bonus shares, right shares, sweat equity, Debentures: meaning and provisions for issue. Basic concept of dividend.

Unit-10: Corporate Meetings

(10 L)

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Meeting of BOD and other meetings under Section 118 (Definitions only) , Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, E- voting, Video Conferencing (Definitions only)

Suggested Readings

- *Tulsian & Tulsian, Business Laws, S.Chand*
- *Kapoor N.D., Business Laws, Sultan Chand*
- *Das S.K. & Roy P., Business Regulatory Framework, OUP*
- *Gulsan S.S., Business Laws, Excel Books*
- *Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publishers.*
- *Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari.*
- *M.C. Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.*
- *GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.*
- *Anil Kumar, Corporate Laws, Indian Book House, Delhi*
- *Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.*
- *Avtar Singh, Introduction to Company Law, Eastern Book Company*
- *Ramaiya, A Guide to Companies Act, Lexis Nexis, Wadhwa and Buttersworth.*
- *Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,*
- *A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.*
- *Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell*
- *Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.*

*L = 1 Lecture Hour

** Includes Tutorial Hours

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