

B.Com. (Hons.): (CBCS)
Semester - IV
Paper – G 404: INDIAN ECONOMY
Lectures: 60 Tutorial: 5
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)

Objective: This course seeks to enable the student to grasp the major economic problems in India and their solution.

Unit 1: Basic Issues in Economic Development

Concept and Measures of Development and Underdevelopment; Human Development

Unit 2: Basic Features of the Indian Economy at Independence

Composition of national income and occupational structure, the agrarian scene and industrial Structure

Unit 3: Policy Regimes

- a. The evolution of planning and import substituting industrialization.
- b. Economic Reforms since 1991.
- c. Monetary and Fiscal policies with their implications on economy

Unit 4: Growth, Development and Structural Change

- a. The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b. The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c. Changes in policy perspectives on the role of institutional framework after 1991.
- d. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e. Demographic Constraints: Interaction between population change and economic development.

Unit 5: Sectoral Trends and Issues

- a. *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b. *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c. *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Suggested Readings:

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.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS
OF 1ST SEMESTER**

Course Title: BUSINESS ORGANISATION AND MANAGEMENT

Course Code: C-1

Nature of the Course: CORE

Course Credit: 04 Credits

Distribution of Marks: 80 (End Sem) + 20 (In-Sem)

Course Objective :

- To gain a basic understanding of the structure and forms of business organisations and the primary functions of management that are vital for the smooth operation of business organisations.

UNIT	Contents	L	T	P
I (16 Marks)	Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership	05	-	-
	Forms of Public Enterprises; International Business – Types	05	02	-
II (16 Marks)	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
III (16 Marks)	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
IV (16 Marks)	Motivation – Theories and Practices: Herzberg’s Theory, Vroom’s Expectancy Theory, Z-theory, Control – Concept and Process	06	-	-
	Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leverages in Organisational Communication; Interpersonal Communication.	05	02	-
	Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing	05	-	-
V (16 Marks)	Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.	06	02	-

B.Com. (Hons.): (CBCS)
Semester - I
C 101 - Financial Accounting (6 Credits)
Full Marks: 100 (Internal Assessment 20 + 80 End-Term)
Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs.

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Contents:

Unit 1: (a)Theoretical Framework 5 L + 1 T

- i. 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.
- ii. 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.
- iii. **Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.**

(b) Accounting Process 2 L+ 1 T

From recording of a business transaction to preparation of trial balance including adjustments .

Marks:10

(c) Computerised Accounting Systems *26 Practical Lab. Hours

Computerised Accounts by using any popular accounting software: Creating a Company: Configure and Features settings; Creating Accounting Ledgers and Groups: Creating Stock Items and Groups; Vouchers Entry; Generating Reports-Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Fund Flow Statement, Cash Flow Statement
Selecting and shutting a Company; Backup and Restore data of a Company.

Unit II: (a)Business Income 5 L+ 1 T

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straightline