

**B.Com. (Hons.): (CBCS)**  
**Semester - IV**  
**C 408-COST ACCOUNTING (6 Credit)**  
**Lectures: 60 Tutorial 5**  
**Full Marks: 100 (Internal Assessment 20 + 80 End-Term)**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**CONTENTS:**

**Unit 1: Introduction**

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

**Unit 2: Elements of Cost: Material and Labour**

a. *Materials:* Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

b. *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.

**Unit 3: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads; Under- and overabsorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

**Unit 4: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

**Unit 5: Book Keeping in Cost Accounting**

Integral and non-integral systems; Reconciliation of cost and financial accounts

**Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

**Note:** Latest edition of text books may be used.

**B.Com. (Hons.): (CBCS)**  
**Semester - IV**  
**C 409-BUSINESS MATHEMATICS(6 Credit)**  
**Lectures: 60 Tutorial 5**  
**Full Marks: 100 (Internal Assessment 20 + 80 End-Term)**

**Objective:** 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.

**Unit 1: Matrices and Determinants**

- a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

**Unit 2: Calculus I**

- a. Mathematical functions and their types- linear, quadratic, polynomial, exponential,
- b. Logarithmic function Concepts of limit, and continuity of a function
- c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
- d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.

**Unit 3: Calculus II**

- a. 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
- b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.

**Unit 4: Mathematics of Finance**

- a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
- b. Compounding and discounting of a sum using different types of rates.
- c. 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*)

**Unit 5: Linear Programming**

- a. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.

  
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**Note:**

1. In addition the students will work on software packages (Spreadsheet, *Mathematica*, etc) for solving linear programming problems and topics listed in Unit 4 above and analyze the results obtained there from. This will be done through internal assessment.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books may be used.

**Suggested Readings:**

1. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
3. R.G.D. Allen, *Mathematical Analysis For Economists*
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
5. Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Thukral, J.K., *Mathematics for Business Studies*.
8. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
9. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
10. Singh J. K., *Business Mathematics*. Himalaya Publishing House.

**Note: Latest edition of text books may be used.**

  
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**B.Com. (Hons.): (CBCS)**  
**Semester - IV**  
**C 410-COMPUTER APPLICATION IN BUSINESS (6 Credit)**  
**Lectures: 60 Tutorial 5**  
**Full Marks: 100 (Internal Assessment 20 + 80 End-Term)**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

**Unit 1: Word Processing** Introduction to word Processing, Word processing concepts, Use of Templates, Working with

word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, 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**

**Unit 2: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

**Creating Business Presentations using above facilities**

**Unit 3: Spreadsheet and its Business Applications**

**Spreadsheet concepts,** Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

**Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

**Unit 4: Creating Business Spreadsheet**

**Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Unit 5: Database Management System**

**Database Designs for Accounting and Business Applications:** Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**SQL and Retrieval of Information:** Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.



2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.

3. Teaching arrangement need to be made in the computer Lab

4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

**Suggested Readings:**The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.



**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.

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.
  10. Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.
- Note: Latest edition of text books may be used.**

**B.Com. (Hons): (CBCS)**  
**Semester- IV**  
**SEC 403: Entrepreneurship Development-I**

**Total Marks: 50 (10 for Internal Assessment & 40 for End Semester Examination)**

Unit – I : The Entrepreneur:	
1.5 Definitions	
1.6 Who is an entrepreneur?	
1.7 Functions of an Entrepreneur	10
Unit – II : Entrepreneur and Entrepreneurship:	
2.1 Entrepreneur vs. Manager	
2.3 Traits of entrepreneurs	
2.4 Entrepreneur and enterprise	10
Unit – III : Theories of Entrepreneurship:	
3.1 Theories of Entrepreneurial origin	
3.2 Theory of Invisible cost	
3.3 Theory of Transition cost.	15
Unit – IV : Entrepreneurial Development Programmes in India:	
4.1 Relevance and achievements*	
4.2 Role of Government*	
4.3 Role of NGOs.*	15

\* The discussion should be with special reference to North East India in general and Assam in particular.

**Suggested Reading:**

1. Khanka S.S. : Entrepreneurial Development, S.Chand & Company, New Delhi.
2. Desai Vasant : Dynamics of Entrepreneurial Development, Himalaya Publishing House, Mumbai.
3. Bezborah P. & Barman M.C. : Udyamita Bikas. Ashok Book Stall, Panbazar Guwahati

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**B.Com. (Hons): (CBCS)**  
**Semester- IV**  
**SEC 403 A: Retail Management-I**

**Total Marks: 50 (10 for Internal Assessment & 40 for End Semester Examination)**

Unit – I Retailing –	
1.1 Concept and Evolution,	
1.2 A Comparison between Global and Indian Scenario.	
1.3 Nature and Importance of Retailing	10
Unit – II Retailing & Distribution Channels-	
2.1 Retailing and Wholesaling.	
2.2 Position of Retailing in the Channels of Distribution.	
2.3 Role and Scope of Retailing.	10
Unit – III Types of Retailing –	
3.1 Store based and Non-store based.	
3.2 Vertical Marketing System.	
3.3 Retailing Life Cycle.	20
Unit – IV Retailing in India-	
4.1 Growth and Status of Retailing in India.	
4.2 Successful Retailing Formats in India.	10

**Suggested Reading:**

1. Bhalla : Retail Management, DVS Publications, New Delhi.
2. Kapoor & Kansal : Basics of Distribution Management- A logistical Approach, PHI Learning, New Delhi.

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