



TRIPURA UNIVERSITY

**(A Central University)
Suryamaninagar-799022**

Syllabus

OF

**Commerce
(Major & General)**

Semester - IV

2014

B.Com General Course
Semester –IV
Paper –CIP4

GROUP-A
Business Economics

UNIT – I Macro-Economic Concepts and National Income

Macro-Economic Variables. Circular Flow of Income in Two, Three, Four Sector Economy, Relation between Leakages and Injections in Circular Flow; National Income: Concepts, Definition, Methods of Measurement-GNP identity, basic macroeconomic identity, Problems in Measurement of National Income & Precautions in Estimation of National Income.

Role and Limitations of Macro Economic Concept in Business Economic decision Making.

UNIT-II: Income, Employment, and Price Level

Theory of Employment and Income: Classical Approach and Simple Keynesian Approach.

Consumption Function, Relationship between Saving and Consumption. Investment function: Induced and Autonomous, Multiplier in Two Sector Model (Concept only).

Functions and Forms of Money, Demand for Money, Measures of Money Supply, Quantity Theory of Money, Inflation: Types, Causes, Impact and Remedies.

GROUP – B
Business Statistics

UNIT-I: Presentation and Classification of Statistical Data

Definition, scope, functions and limitations of Statistics; Statistical Data: Meaning and types, Collection, classification and presentation of data. Construction of a frequency distribution; different charts and diagrams, Different measures of central tendency, Different measures of dispersion : Relative and Absolute.

UNIT-II: Correlation, Regression and Time Series Data Analysis.

Correlation – Types of Correlation, measurement of correlation (Karl Pearson's and Rank Correlation Method)

Simple Regression – meaning and regression equations. Relationship between correlation and regression.

Analysis of Time series data-Components of a time series. Importance of Time Series, Methods of measurement of trend – semi average method, moving average method and method of least square.

Suggested readings:

1. Statistics – S.P.Gupta
2. Business statistics – S.N.Dey
3. Statistics – S.C.Gupta
4. Statistics –N.G.Das
5. Economics – Branson
6. Macro Economics – J. Sarkheal
7. Macro Economics – Bhattacharjee & Sankar

SEM-IV
C2P4
BUSINESS ETHICS AND BUSINESS COMMUNICATION

UNIT – I

Introduction of Ethics: Meaning, Some Canon of Ethics, Nature of Ethics, Ethical Standard, Factors to be considered in making the ethical judgment.

UNIT-II

Ethics at Work Place: Ethics in Marketing and Consumer Protection – Ethics in Accounting and Finance. Corporate Social responsibility.

UNIT-III

Business Communication: Introduction, Objectives, Basic feature of Communication, Effective Communication – Principles, Models.

Types of Communication: Formal & Informal Communication, Corporate Communication, Group Discussion, Mock Interview, Seminar. Modern Forms of Communication – FAX, E-Mail, Video Conferencing.

UNIT-IV

Writing of Business Letters, Quotation & Offer, Inquiries, Placement of Order, Cancellation, Modification, Status Enquiry, Insurance & Bank Matters.

Suggested Readings:

- A.C.Fernando, Business Ethics and Corporate Governance, Pearson Education
- U.C.Mathur, Corporate Governance & Business Ethics – Text & Cases, McMillon
- B.N.Ghosh, Business Ethics and Corporate Governance, Tata McGraw hill
- Ashik.K.Ladhani, Business Ethics & Business Business Communication, Taxman
- R.S.N.Pillai, Bagavathi, Modern Commercial Correspondence, S. Chand

SEM – IV
CBPA
ELEMENTS OF AUDITING

UNIT – I

Meaning and Objective of Audit; Errors and Fraud in Accounting and the Role of Auditor – Importance and Limitation of Auditing – Relation between Accountancy and Auditing – Objectives of Auditing – Internal Audit, Statutory Audit, Non-statutory Audit, Periodical Audit, Complete Audit, Cost Audit, Management Audit, Continuous Audit, Tax Audit, Social Audit (Objectives, Uses and Limitation)

UNIT-II

Preparatory steps before commencement of New Audit, Audit Programmed – Audit Note Book – Audit Working Papers – Audit Evidence – Audit File – Routine Check – Test Checking
Internal Control and Internal Check system – Definition, Objectives, Principles and Limitations of Internal control system, Difference between Internal control and Internal Check – Internal Checks in regards Cash receipts, Cash and Credit sales, Cash and Credit Purchases, Wages payment, - Auditor's role regarding Internal Control and internal check.

UNIT-III

Vouching, Verification, and valuation of Assets and Liabilities: Meaning – Objectives – Importance – Types of Vouchers – General Principles of Vouching – Vouching and Routine Checking – Vouching of Different Items of Transactions. - Verification and valuation of Assets and Liabilities with special reference to Goodwill, Plant and machinery, Building, Investment, Stock, debtors, Cash, Copyright, Overdraft, Bills Payable, share capital, Loan and Contingent Liabilities.

UNIT-IV

Qualifications of an Auditor including the relevant provisions of The Chartered accountants Act, 1949: Appointment, remuneration, Removal, Rights, Duties, Liabilities of an auditor.

Suggested Readings:

Auditing & Assurance By S.K.Basu

Contemporary Auditing By Kamal Gupta

An Insight into Auditing By B.K.Basu

B.Com Honours
Semester - IV
Honours - H4
AUDITING AND ASSURANCE

UNIT - I

Meaning Objective and scope of Audit, Types of Audit, Steps before commencement of Audit of a Firm, Company, Audit Programmed (Basic Concepts).

Concept and Principles of Internal Check and Internal Control, Auditor's duties regarding internal checking, Distinction between internal check and internal control, Auditor's position in relation to Internal Checking of cash, Stock in trade, Large Department stores.

UNIT - II

Vouching:

Meaning, objectives, importance and factors, vouching of cash book, cash sales, receipts from debtors, preliminary expenses, travelling expenses.

Verification and valuation of assets and liabilities, meaning, importance and auditor's duties in regard to verification and valuation of stock, investment, goodwill, creditors.

UNIT - III

Company Audit. Qualification, appointment, remuneration, rights, duties and liabilities of company auditor. Divisible profit and dividend - Auditor's Duties (with case laws).

UNIT - IV

Audit report and certificate - definition, distinction between report and certificate Types of report, Contents and specimen of Company Audit report.

Auditing and assurance Standards - Overviews, standard setting process, objectives and functions of Auditing and Assurance, Standard Board (AASB), Documentation and Audit Evidence [Topics to be studied with reference to AAS in India].

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Auditing - P.L.Ganguly

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7. Macro Economics – Bhattacharjee & Sankar

UNIT-I

C2PO

UNIT-I: Ethics and Corporate Governance

UNIT-II

Business Ethics: Ethics, Meaning, Some Characteristics of Culture of Ethics and its Importance. Ethics and Corporate Governance: Identifying the ethical judgments.

UNIT-III

Ethics at Work Place: Ethics in Marketing and Consumer Protection – Ethics in Accounting and Finance, Corporate Social responsibility.

UNIT-III

Business Communication: Introduction, Objectives, Basic feature of Communication, Effective Communication – Principles, Models.

Types of Communication: Formal & Informal Communication, Corporate Communication, Group Discussion, Mock Interview, Seminar, Modern Forms of Communication – TQM, E-Mails, Video Conferencing.

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Ashik.K.Ladhani, Business Ethics & Business Business Communication, Jaypee

R.S.N Pillai, Bagavathi, Modern Commercial Correspondence, S. Chand

CZPA

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UNIT-I

Introduction of Ethics, Meaning, Some Characteristics of Ethical Issues, Statement of Ethics, Ethical Decision Making for Ethical Judgment.

UNIT-II

Ethics at Work Place: Ethics in Marketing and Consumer Protection – Ethics in Accounting and Finance, Corporate Social Responsibility.

UNIT-III

Business Communication: Introduction, Objectives, Basic feature of Communication, Effective Communication – Principles, Models.

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