

**UNIVERSITY OF CALCUTTA**  
**SYLLABUS FOR THE THREE YEAR (B.B.A.) HONOURS**  
**PART-I**

**PAPER - 1**

**ENGLISH LANGUAGE & BUSINESS COMMUNICATION - 100 (Marks)**

<b>Group A: English Language</b>	<b>(50 Marks)</b>
1. English Comprehension (three selected prose speeches as prescribed by C.U. and also comprehension of business news).	<b>(10 Classes)</b>
2. Precis	<b>(5 Classes)</b>
3. English composition (spelling, sentence correction, fill in the blanks, classification, substitutes.)	<b>(10 Classes)</b>
4. Essay Writing	<b>(10 Classes)</b>
5. Synonyms, Antonyms, Analogies	<b>(10 Classes)</b>
6. Idioms & Phrases	<b>(5 Classes)</b>

<b>Group B: Business Communication</b>	<b>(50 Marks)</b>
1. Communication - Principles & Practices	<b>(10 Classes)</b>
2. Letter writing - various kinds of Business Letters	<b>(10 Classes)</b>
3. Writing Notice, Circular, Agenda, Minutes, Report, Advertisement, Press release, Fax & E-mail	<b>(10 Classes)</b>
4. Presentation Skills (use of different aids)	<b>(10 Classes)</b>
5. Formal and Informal Communication	<b>(5 Classes)</b>
6. Active Listening Skills	<b>(5 Classes)</b>

**References:**

1. University of Calcutta
2. McArthur. T. - The Oxford Companion to the English Language, OUP, N.Y.
3. Lester, M. Grammar in the Classroom, Macmillan - N Y
4. Roberts, Burton Analysing Sentences: An Introduction to English Syntax, Longman, Essax
5. Rogers. Drew, Business Communications: International case studies in English, St. Martin's Press U.K.
6. Elundell, J.A. & Middle, N.M.G., Career: English for the Business and Commercial World Pt.2, OUP
7. Jasmin, S & Bright, J S Business Letter Writing, Universal, New Delhi



**PAPER - 2**

**BUSINESS ECONOMICS - 100 (Marks)**

**Group A: Macro & Micro Economics - (50 Marks)**

1. Introduction to Business Economics (4 Classes)  
Firm and its objectives - The Economics of Business - concepts of Scarcity & constrained decision making - Macro Environment of Business
2. Basics of Demand and Supply (12 Classes)  
Demand and Supply (Using numerical examples) the market demand & supply schedules - market equilibrium - shifts in and movement along Demand & supply curves, Application of Demand & Supply: price control-price support-impact of commodity tariff-subsidized partial effects of Tariffs & quotas.
3. Elasticity of Demand & Supply (6 Classes)  
Price elasticity-point & arc elasticity-geometric & numerical measurements of point elasticities-cross & income elasticities of Demand, Revenue & Total, Average & Marginal (curves & algebraical-functions)- Revenue & elasticity relations-Numerical applications of elasticity.
4. Production Analysis (8 Classes)  
Factors of Production - Production Function - Law and variable proportions - short term run total average and marginal product curves - three stages of production in the short run - isoquants-optimal input combinations-input demand functions - returns to scale-elasticity of substitutions (Cobb Douglas production function as an illustration)- quantitative of product & revenue relation.
5. Cost Analysis (5 Classes)  
Different concepts of costs-accounting vs. Economic, explicit vs. implicit, normal profits & costs, Incremental & sunk costs (concepts only) Production & costs-short run & long run cost function & curves - break even analysis-derivation of supply function from cost function (case studies and problems using algebra may be used for illustration).
6. Market Structure (10 Classes)
  - (1) Basic structural features and example of perfect competition, monopoly, monopolistic competition & oligopoly relating to
    - (i) No. of buyers & sellers
    - (ii) Product differentiation
    - (iii) Market information & control
    - (iv) Entry & exit
  - (2) Price & output under perfect competition-short run & long run equilibrium Price & output decisions under monopoly  
Short run & long run equilibrium  
Monopoly power



Oligopolistic interdependence-cournot model-collusion model (cartel profit maximization) non price competition (examples only)

7. **Special pricing strategies** (5 Classes)  
Price discriminating under monopoly-first degree, second degree (monopoly only) - determination of equilibrium under third degree price discrimination (The following topics need to be taught at elementary level in the form of concepts only)
- Non-marginal (full cost) pricing
  - Intertemporal price discrimination & peak load pricing
  - Examples of above pricing strategies
  - Predatory pricing-limit pricing - limit pricing (Baumol)
  - Transfer pricing

**Group B: Development Economics and the Economy of India - (50 Marks)**

**1 Macro Economics** (10 Classes)

- (I) Concepts of GNP/NNP-methods of measuring GDP-Real vs. Nominal GDP & cost of living index-saving & investment identity in an open economy and the accounting concepts of twin deficits-simples Keynesian Model of income determination with Government expenditure & lump sum Tax.
- (II) Concept of Budget deficit (or surplus)
- Financing of Budget deficit
  - Public borrowing-price in money supply-inflation & crowding out (using saving investment diagram as in loanable funds approach)

**2 Meaning of Economic Development** (10 Classes)

Characteristics of Developing Countries Meaning of economic growth-sources of economic growth-Growth & Development

**3 State and Economics Development** (10 Classes)

The Market mechanism and market failure the role of the state-Development planning governing the market-Government failure-Redefined role of the Government

**4. Profile of the Indian Economy** (10 Classes)

(Agriculture, Industry, Trade) 1950-90-Economic policy frame work in the pre-reform period). A brief review of the growth performance of agriculture and industry in the pre-reform period - growth and composition of foreign trade - promotional and regulatory policy framework in the pre-reform period.

**5. Area of macro economic stabilization & structural reforms** (10 Classes)

(fiscal, monetary, industrial, Trade, labour market). Genesis of economic price in the early 1990s - Macro economics of stabilization measures. Economic rationale for structural reform, fiscal reform, Industrial policy reform, monetary reform, trade reform and labour market reform.

**References:**

**Basic References:**

1. Peterson & Lewis-Managerial Economics



2. Samuelson & Nordhaus-Economics
3. Todaro Stephen Smith-Growth Development (Chap-1)
4. Uma Kapila, Raj Kapila-Indian economy since independence
5. Arvind Panagaria: India: Emerging Giant, OUP, 2008

**Additional References:**

1. N. Gregory Mankiew-Principles of Economics
2. Paul G. Keat & Philip K Young-Managerial Economics
3. Pindyok R & Rubenfield D-Micro Economics
4. Yujiro Hayami-Development Economics (Chap-8)
5. A.P. Thirlwall-Growth & Development (7<sup>th</sup> edition) (Chap-9, Role of State)
6. A.O.Kruegen-Economic Policy Reforms & The Indian Economy (Chap-1, Indian Economy in Global Context (for review of Indian Economy)
7. Kaushik Basu-India's Emerging Economy
  - (i) Introduction
  - (ii) Art. By Mihir Rakshit
8. Montek Singh Ahluwaliah-Art in Uma Kapila ed. 'India's Economic Reforms'.

**PAPER - 3**

**BUSINESS MATHEMATICS & STATISTICS - 100 (Marks)**

**Group A: Business Mathematics - (50 Marks)**

1. **Arithmetic Progression and Geometric Progression** (4 Classes)  
Definition of A.P., Common difference, general term, Summation of n terms. Sum of n natural numbers, Sum of the squares and cubes of first n natural numbers. Definition of G.P., common ratio, General term, Summation of n terms
2. **Theory of Quadratic Equations** (2 Classes)  
Quadratic equations with real roots, Relation between roots and coefficient of quadratic equations.
3. **Permutations and Combinations** (5 Classes)  
Definitions. Factorial notations, Theorem on permutation and combination of n different things taken r at a time - things are not all different, permutations with repetitions and restricted-permutations and combinations.
4. **Logarithm** (2 Classes)  
Definition. Base and index of logarithm, General properties of logarithm, Common problems.
5. **Binomial Theorem** (3 Classes)  
Statement of the theorem for positive integral index, General term, Middle term, equidistant terms.



**6. Functions****(3 Classes)**

Function of a single variable, Idea of a function bounded in an interval, Increasing and decreasing function, Inverse function, Explicit and Implicit function, Function of a function.

**7. Limits and Continuity****(3 Classes)**

Geometrical and intuitive approach, Algebra of limits (without proof), Limit of a function, Continuous functions.

**8. Differentiation****(5 Classes)**

Derivative of a function, Differentiation of a Constant,  $X^n$  ( $n$  is rational),  $\log x$ ,  $e^x$ , Rules of differentiation of sum, product and quotient of two functions, Rules of differentiation of function (statement only), Differentiation of implicit functions, Derivative by using logarithm of a function, Second order differentiation of a function.

**9. Integration****(5 Classes)**

Definition of indefinite integral, Integration of a constant,  $X^n$ ,  $\log x$ ,  $e^x$  etc. Integration by simple substitution, Standard integrals of different form.

**10. Application of Calculus****(3 Classes)**

Interpretation of differential coefficient as a rate measure, Idea of maxima and minima of a function, Point of inflection.

**11. Set Theory****(5 Classes)**

Sets and Elements, Presentation of sets, Finite and infinite sets, subsets, Universal and null sets etc., Set operations, Algebra of sets (counter example only)

**12. Tutorial****(10 Classes)****Group B: Business Statistics - (50 Marks)****1. Introduction****(2 Classes)**

Definition of Statistics, Importance and scope of Statistics, Limitation of Statistics.

**2. Collection and Representation of Statistical Data (5 Classes)**

Statistical Data, Primary and Secondary Data, Methods of collection of Data, Tables, Graphs and Charts, Summarization of Statistical data, Frequency Distribution, Diagrammatic representation of frequency distribution.

**3. Measures of Central Tendency****(5 Classes)**

Meaning of Central Tendency, Common measures of Central Tendency, Properties of A.M., Relationship among A.M., G., and H.M. (Statement and application), Partition Values – Quartiles, Deciles, Percentiles.

**4. Measures of Dispersion****(4 Classes)**

Common measures of absolute dispersion, Comparisons of different absolute measures, Measures of relative Dispersion, Combined Mean and standard deviation.



5. **Correlation and Regression** (5 Classes)  
Bivariate data, Scatter diagram, simple correlation coefficient, Rank Correlation Coefficient, Simple Regression lines, simple properties of correlation and regression. Limitation of Correlation and regression.
6. **Probability Theory** (4 Classes)  
Meaning of Probability, Statement of total probability theorem, conditional probability, compound probability.
7. **Random Variables and its Probability Distribution** (5 Classes)  
Random variables, probability distribution, expectation and variance of a random variable, Binomial, Poisson and Normal Distribution. Simple problems on Probability distribution.
8. **Time Series Analysis** (5 Classes)  
Components of Time Series, Determination of Trend by semi average, moving average and least square methods – linear method only.
9. **Index Numbers** (5 Classes)  
Meaning of index numbers, problems in construction of index numbers, tests of index numbers, different formulae, cost of living index numbers uses of index numbers.
10. **Tutorial** (10 Classes)

#### References:

1. Mathematics for Management – M Raghavachari (Tata McGraw-Hill)
2. Mathematics for Economics and Business – R S Bhardwaj (Excel Books)
3. Business Mathematics – D C Sancheti and V K Kapoor (Sultan Chand and Sons)
4. Business Mathematics and its Application in Economics – S Baruah (Macmillan)
5. Theory and Problems of Statistics – M R Spiegel and L J Stephens (Schaum's Outline Series, McGraw Hill International)
6. Quantitative Techniques for Managerial Decisions – U K Srivastava, G V Shenoy and S C Sharma (New Age International)
7. Fundamentals of Statistics – A M Goon, M K Gupta and B Dasgupta (The World Press)
8. Statistics for Management - R L Levin and D S Rubin (Prentice Hall)
9. Complete Business Statistics – A D Aqzel and J Sounderbandian (Tata McGraw Hill)
10. Fundamentals of Statistics – S C Gupta (Himalaya Publishing House)
11. Business Statistics – R S Bharswaj (Excel Books)
12. Statistics for Management – G C Beri (Tata McGraw Hill)
13. Statistics for Business and Economics – R P Hooda (Macmillian)



14. Statistics for Business and Economics – D R Anderson, D J Sweeney and T A Williams (Thomson Asia Pvt. Ltd)

PAPER – 4

BUSINESS LAW & TAXATION (100 Marks)

- Group A: Business Law - (50 Marks)  
(1 Classes)
1. Definition of Law  
Need for law and object of law
2. India Contract Act, 1872 (20 Classes)
- (a) Introduction
  - (i) Elementals of valid contract – clarification of contract according to their enforceability, formation & performance.
  - (ii) Offer & acceptance
  - (iii) Consideration
  - (iv) Capacity of contract
  - (v) Free contract, coercion, undue influence, mistakes, misrepresentation & fraud
  - (vi) Legality of object & consideration
  - (vii) Void, voidable, unenforceable & illegal agreements
  - (viii) Bailment & pledge (only definition)
  - (ix) Breach of contract – remedies & damage
3. Negotiable Instrument Act – 1981 (6 Classes)
- (i) Definition & Characteristics of different types of negotiable instruments
  - (ii) Parties to a negotiable instruments & capacity
  - (iii) Holder & holder in due course
  - (iv) Dishonour
  - (v) Hundis (concepts)
4. Companies Act 1956 (15 Classes)
- (i) Nature & kinds of companies
  - (ii) Formation
  - (iii) Memorandum – contents, procedures for alteration
  - (iv) Articles
  - (v) Prospects
  - (vi) Capital – share, debentures, borrowing powers, minimum subscription etc.
  - (vii) Directors
  - (viii) Winding up of companies
  - (ix) Meeting & Proceedings: General Meeting, Requisites, Notice, Quorum, Minutes, Chairman, Resolution



- 5 Consumer Protection Act, 1986 (6 Classes)  
 Definition – objectives of the central council & state council – composition & jurisdiction of district forum, mode of complaints, procedure of complaints, fair trade practices act.
- 6 General Understanding of the laws relating to patent, trade mark & copyright (2 Classes)

**Group B: Taxation**

(50 Marks)

(1)

[15 Marks]

[15 Classes]

1.1 Tax Structure in India:

Direct Taxes: Income tax, wealth tax.

Indirect Taxes: Excise duty, value added tax, custom duty, concept of goods and service tax – Nature and Basic features.

1.2 Income Tax Act 1961

[(as applicable to the previous years (year relating to the academic session))].

1.2A. Definition of:

Person, Assessee, Income, Gross Total Income, Previous year, Assessment Year, Casual Income, Dividend, Agricultural Income, Capital Asset, Block of Asset, Heads of Income.

1.2B.. Residential Status and Tax Incidence: Status of Individual.

1.2C . Income Exempted from Tax.

(2)

[25 Marks]

[25 Classes]

2. Computation of Income under the head: Salary and Profits & Gains from Business & Profession. Upto Bad Debt Recovery.

2.1 Income from Capital Gain – Capital Assets, Long Term Capital Gain and Short Term Capital Gain, Indexation.

2.2 Income from other sources: Dividend, casual income.

(3)

[10 Marks]

[10 Classes]

3.1 Deduction from Gross Total Income : Under section 80C, 80CCC, 80CCE, 80D & 80G.

3.2 Assessment of Individual and Ascertainment of Tax Liabilities.

3.3 Submission of Return – Voluntary, Compulsory, PAN & TAN.

**Reference:**

- 2 Income Tax Act as amended upto date.
- 3 Students' Guide to Income Tax – Singhania V.K.
- 4 Direct and Indirect Tax – C.H. Sengupta.
- 5 Direct and Indirect Tax – Mundra and Mundra.



**PAPER – 5**

**PRINCIPLES OF ACCOUNTANCY AND AUDITING – 100 (Marks)**

**Group A: Accountancy (50 Marks)**

**1. Preparation of Basic Financial Statements: (4 Classes)**

- **Introduction:** Accounting the language of the business – users – what is accounting – changing dimensions of accounting – financial accounting process – economic events – basic accounting equation – transaction analysis
- **The recording process:** Transactions, an account, debits and credits, journal & ledger & trial balance (10 Classes)
- **Cash Book and Bank Reconciliation Statement** (5 Classes)
- **Measurement of Income:** The adjusting entries: Revenue recognition, Expenses recognition and Matching principles – Adjusting entries for accruals and deferrals – adjusted Trial Balance – Post – Closing Trial Balance – Sequence in the accounting process (10 Classes)
- **Income Measurement:** Valuation and depreciation of fixed assets (8 Classes)
- **Classified Financial Statements:** Profit & Loss A/C, Balance Sheet: Proprietary Concerns, Partnership firms and Companies (8 Classes)
- **Accounting Ratios and Financial Statement Analysis** (simple cases)(5 Classes)

**Group B: Auditing (50 Marks)**

- **Introduction:** Definition; nature; object; scope; advantages and limitations of audit; various types of audit – internal, external, statutory, non-statutory, periodical, continuous and interim (4 Classes)
- **The regulatory framework of audit:** Provisions of the Companies Act; guidelines and standards issues by the professional institutes (6 Classes)
- **Conduct of Audit:** Audit programme; audit notebook; audit file; audit working papers; audit memorandum, vouching, test checking and routine checking, Verification and valuation of assets and liabilities (15 Classes)
- **Internal Check, Internal audit and Internal control** (5 Classes)
- **Auditor's rights and duties; liabilities; qualifications and disqualifications** (6 Classes)
- **Divisible profits and dividends** (including important case laws) (8 Classes)
- **Cost of Audit, efficiency and management audit, human asset audit and social audit** (2 Classes)
- **Auditor's report and certificate; distinction between report and certificate – classification and contents of auditor's report.** (4 Classes)



## PAPER - 6

### COMPUTER FUNDAMENTALS AND APPLICATION - 100 (Marks)

#### **Group A: Theory**

**(50 Marks)**

**Computer Fundamentals:** Basic structure of a computer and its components (Block diagram), Data & information, Data representation within a computer, Binary (concept only) ASCII, Types of information - Text, Character, Image, Voice, Audio & Video, characteristics of computer, computer hardware and software. **(5 Classes)**

#### **Classification of Computers**

**(2 Classes)**

Micro computer, Desktop & Laptops, Mainframe, Mini and Super Computers

#### **Hardware Devices and Computer Peripherals**

**(8 Classes)**

The processor, memory - RAM, ROM, Measurement of memory capacity, input devices-keyboard, mouse, OCR, MICR, OMR & Barcodes, output devices - Printers (DMP, Laser, Inkjet), Plotters, storage devices-floppy, hard disk, compact disk & pen drives.

#### **Software**

**(5 Classes)**

Need of software, classification-system, application & utilities, Operating system-functions, types-single user, multitasking. Translators-compilers, interpreters & pre processors: computer languages-machine & assembly language, high level & object oriented language. Application software-general purpose & customized.

#### **Problem Solving**

**(10 Classes)**

Formulation & design of a problem, algorithm, flowcharting, documentation, structured programming (concept)

#### **Business Data Processing**

**(10 Classes)**

Business information system, business files-master & transaction, DBMS-definition & components, DBMS functions, examples of query processing in a database

#### **Computer Networking & Internet**

**(10 Classes)**

Networking definition, goals of a computer network, LAN, WAN, Network hardware & software, client server & peer to peer connection, communication media-telephone, microwave, optical fibre and satellite, connectivity-modem (dial up & broadband), lease line, ISDN & Wireless connectivity, Intranet, Internet, WWW, Browsing, E-mail, ftp, telnet, chat, usenet, application of internet in business & education. Internet problems-hacking, virus, Trojan Horse, spam, adware & spyware.

#### **Group B: Practical**

**(50 Marks)**

#### **Familiarity with Computer System**

**(2 Classes)**

Demonstration of various components & peripherals



**GOI Based Operating System****(4 Classes)**

GOI components, working with files & folders, basic file operations, disk management, utility & accessories, connecting to a network & web

**Word Processing****(10 Classes)**

Typing & editing a document, formatting texts & paragraphs, find & replace, OLE-images & other objects, working with tables, tabs, spelling & grammar check, mail merge, templates & wizards

**Spread sheet application****(15 Classes)**

Data types, entering & editing data in cells, different cell referencing, entering formula & functions, working with graphs & charts, using maths, statistical & financial functions, data validation, sorting, subtotal, pivot tables & charts

**Suggested functions:** Sum average, if, count, count if, sum if, look up, upper, lower, Proper

**Creating Computer presentation****(4 Classes)**

Slides, transition, animation, background, images, time setting, adding sound & narration, automating the presentation

**Data based package****(15 Classes)**

Working with tables, data types, validation, relations, query, forms, reports, simple queries using SQL