

# 1. B.Com. Honours & General Course Curricula /Structure

## **B.Com. Honours Course Structure under Semesterised CBCS**

### **Year I: Semester I**

		<b>Marks</b>	<b>Credit Hours</b>	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 IndianLanguage- 50	<b>100</b>	<b>2</b>	
GE 1.1 Chg	Microeconomics I & Statistics (50+50)	<b>100</b>	<b>6</b>	
CC 1.1 Chg	Business Laws	<b>100</b>	<b>6</b>	
CC 1.2 Chg	Principles of Management	<b>100</b>	<b>6</b>	
CC 1.1 Ch	Financial Accounting - I	<b>100</b>	<b>6</b>	

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### **Year 1: Semester II**

		<b>Marks</b>	<b>Credit Hours</b>	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management and Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Ch	Cost and Management Accounting - I	<b>100</b>	<b>6</b>	

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### **Year 2: Semester III**

		<b>Marks</b>	<b>Credit Hours</b>	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	<b>100</b>	<b>4</b>	
GE 3.1 Chg	Business Mathematics & Statistics	<b>100</b>	<b>6</b>	
CC3.1 Ch	Financial Accounting II	<b>100</b>	<b>6</b>	
CC3.2 Ch	Indian Financial System	<b>100</b>	<b>6</b>	

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## Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	<b>100</b>	<b>6</b>	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	<b>100</b>	<b>6</b>	
CC 4.1 Ch	Taxation I	<b>100</b>	<b>6</b>	
CC 4.2 Ch	Cost and Management Accounting -II	<b>100</b>	<b>6</b>	

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## Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	<b>100</b>	<b>6</b>	
CC 5.2 Ch	Taxation II	<b>100</b>	<b>6</b>	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	<b>100</b>	<b>6</b>	
DSE 5.2 A*	Corporate Accounting	<b>100</b>	<b>6</b>	

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## Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	<b>100</b>	<b>2</b>	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	<b>100</b>	<b>4</b>	
CC 6.1 Ch	Project Work	<b>100</b>	<b>6</b>	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	<b>100</b>	<b>6</b>	
DSE 6.2 A**	Financial Management	<b>100</b>	<b>6</b>	

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**Chg:** Common for Honours and General; **Ch:** Core Course for Honours

## Summary for B.Com. Hons.

		Marks	Credit Hours	
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	<b>200</b>	<b>2 x 2 = 4</b>	
<b>Skill Enhancement Elective Course (SEC)</b>	Two Papers	<b>200</b>	<b>2x4 = 8</b>	
<b>Generic Elective (GE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
<b>CORE COURSE (CC)</b>	Fourteen Papers	<b>1400</b>	<b>14x 6 = 84</b>	
<b>Discipline Specific Elective (DSE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
		<b>2600</b>	<b>Total 144</b>	

**B. B.Com. General Course Structure under Semesterised CBCS****Year I: Semester I**

		Marks	Credit Hours	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 IndianLanguage- 50	<b>100</b>	<b>2</b>	
GE 1.1 Chg	Microeconomics I & Statistics	<b>100</b>	<b>6</b>	
CC 1.1 Chg	Business Laws	<b>100</b>	<b>6</b>	
CC 1.2 Chg	Principles of Management	<b>100</b>	<b>6</b>	
CC 1.1 Cg	Financial Accounting - I	<b>100</b>	<b>6</b>	

**26****Year 1: Semester II**

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC 2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management & Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Cg	Cost and Management Accounting I	<b>100</b>	<b>6</b>	

**24****Year 2: Semester III**

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	<b>100</b>	<b>4</b>	
GE 3.1 Chg	Business Mathematics & Statistics	<b>100</b>	<b>6</b>	
CC 3.1 Cg	Financial AccountingII	<b>100</b>	<b>6</b>	

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### Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Cg	Taxation I	100	6	
CC 4.2 Cg	Cost and Management Accounting -II	100	6	

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### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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### Summary for B.Com. General

		Marks	Credit Hours	
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	200	2 x 2 =04	
<b>Skill Enhancement Elective Course (SEC)</b>	Two Papers	200	2x4 =08	
<b>Generic Elective (GE)</b>	Four Papers	400	4 x 6 = 24	
<b>CORE COURSE (CC)</b>	Eleven Papers	1100	11 x 6 =66	
<b>Discipline Specific Elective (DSE)</b>	Four Papers	400	4 x 6 = 24	
		<b>2300</b>	<b>Total 126</b>	

**University of Calcutta**  
**Proposed B.Com. Honours Course Structure under CBCS**  
**Year I: Semester I**

		<b>Marks</b>	<b>Credit Hours</b>	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 IndianLanguage- 50	<b>100</b>	<b>2</b>	
GE 1.1 Chg	Microeconomics I & Statistics (50+50)	<b>100</b>	<b>6</b>	
CC 1.1 Chg	Business Laws	<b>100</b>	<b>6</b>	
CC 1.2 Chg	Principles of Management	<b>100</b>	<b>6</b>	
CC 1.1 Ch	Financial Accounting - I	<b>100</b>	<b>6</b>	

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**Year 1: Semester II**

		<b>Marks</b>	<b>Credit Hours</b>	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management and Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Ch	Cost and Management Accounting - I	<b>100</b>	<b>6</b>	

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**Year 2: Semester III**

		<b>Marks</b>	<b>Credit Hours</b>	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	<b>100</b>	<b>4</b>	
GE 3.1 Chg	Business Mathematics & Statistics	<b>100</b>	<b>6</b>	
CC3.1 Ch	Financial Accounting II	<b>100</b>	<b>6</b>	
CC3.2 Ch	Indian Financial System	<b>100</b>	<b>6</b>	

### Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Ch	Taxation I	100	6	
CC 4.2 Ch	Cost and Management Accounting -II	100	6	

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### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
CC 6.1 Ch	Project Work	100	6	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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### Summary for B.Com. Hons.

		Marks	Credit Hours	
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	200	2 x 2 = 4	
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<b>Generic Elective (GE)</b>	Four Papers	400	4 x 6 = 24	
<b>CORE COURSE (CC)</b>	Fourteen Papers	1400	14x 6 = 84	
<b>Discipline Specific Elective (DSE)</b>	Four Papers	400	4 x 6 = 24	

# CONTENTS

GE 1.1 Chg

## Microeconomics I & Statistics (50+50)

Marks: 100

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
Total	<u>100 marks</u>

Marks shown against the units indicate marks for Semester–end Examinations

### Module I: Microeconomics I

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
Total	<u>50 marks</u>

#### Unit: I Demand and Consumer behaviour

Concept of demand, demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve; elasticity of demand.

Consumer behaviour: Marshallian utility approach and Indifference Curve approach; utility maximization conditions. Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC): Derivation of demand curve from PCC.

[L-15/Marks:15]

#### Unit: II Production and Cost

Production function: Short-run and Long-run; Relation among Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Conditions for optimization (graphical approach).

Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal Costs; Determination of LAC curve from SAC curves, LMC.

[L-10/Marks:10]

#### Unit: III Perfect Competition

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions;

Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run

equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition, Stability analysis– Walrasian and Marshallian, demand-supply analysis including impact of taxes and subsidy.

[L-15/Marks – 15]

### Module II: Statistics

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
Total	<u>50 marks</u>

- 1. Fundamentals:** Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Method of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution. [ 8 L/8 Marks]
- 2. Measures of Central Tendency:** Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles, deciles and

percentiles, Applications of different measures.  
[ 8 L/8Marks]

3. **Measures of Dispersion:** Meaning of dispersion, Common measure— range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, Combined standard deviation, Applications of different measures.  
[ 8 L/8Marks]
4. **Moments, Skewness and Kurtosis:** Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of skewness, Measure of kurtosis, Applications of different measures.  
[ 8 L/8Marks]
5. **Interpolation:** Finite differences, Polynomial function, Newton's forward and backward interpolation formula, Lagrange's interpolation formula.  
[ 8 L/8Marks]

### CC 1.1 Chg

## Business Laws

Marks: 100

Internal Assessment:

20marks

Semester-end Examinations: 80marks

Total 100marks

Marks shown against the units indicate marks for Semester–end Examinations

### Unit 1: The Indian Contract Act, 1872

[No of classes 30 / Marks 30]

- a) Contract – meaning, characteristics and kinds, Essentials of a valid contract
- b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
- c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)
- d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
- e) Legality of objects and Consideration
- f) Void and Voidable agreements – Definition, Types and Distinction
- g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
- h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

### Unit 2: The Sale of Goods Act, 1930

[No of classes 10 / Marks 10]

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

### Unit 3: Partnership Laws

[No of classes 20 / Marks 20]

#### A) The Partnership Act, 1932

- a. Definition – Partner, Partnership
- b) Nature and Characteristics of Partnership
- c) Types of Partners
- d) Registration of a Partnership Firms and consequences of non-registration
- e) Rights and Duties of Partners
- f) Dissolution of firms – meaning and grounds

#### B) The Limited Liability Partnership Act, 2008

- a) Definition



- b) Salient Features of LLP
- c) Advantages and disadvantages of LLP
- d) Differences between: LLP and Partnership, LLP and Company
- e) Incorporation of LLP

**Unit 4: The Negotiable Instruments Act 1881 [No of classes 10 / Marks 10]**

- a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)
- b) Endorsement: Types of Endorsement
- c) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting
- e) Discharge of Negotiable Instruments: Meaning and Modes

**Unit 5: Consumers Protection Act, 1986 [No of classes 10 / Marks 10]**

- a) Objectives and features of Consumers Protection Act
- b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
- c) Unfair trade practices
- d) Consumer Protection Council (Central, State and District – their constitutions and objectives)
- e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission

**CC 1.2 Chg  
Principles of Management**

**Marks: 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

**Marks shown against the units indicate marks for Semester-end Examinations**

**Unit-1: Introduction:**

**No. of classes: 16 / Marks: 16**

Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills. Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioral Science Approach; Modern School; System approach and Contingency approach.

**Unit-2: Planning:**

**No. of classes: 16 / Marks: 16**

Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

**Unit-3: Organizing:**

**No. of classes: 16 / Marks: 16**

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and

determining factors.

**Unit-4: Directing and Staffing:**

**No. of classes: 16 / Marks: 16**

Directing: concepts, importance of directing,

Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model.

Staffing: concepts, importance

**Unit- 5: Motivation, Co-ordination and Control:**

**No. of classes: 16 / Marks: 16**

Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination: concepts, importance, principles and implementation techniques.

Control: concepts, importance and tools of control.

**CC 1.1 Ch**  
**FINANCIAL ACCOUNTING – I**  
**Marks: 100**

**Internal Assessment:**  
**20marks**  
**Semester-end Examinations: 80marks**  
**Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**  
**FINANCIAL ACCOUNTING – I**

Unit	Topic	Details	Marks allotted	No. of Lectures
1	Introduction	<ul style="list-style-type: none"><li>• Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information.</li><li>• Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance.</li><li>• Bases of accounting; cash basis and accrual basis.</li><li>• Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.</li></ul>	5	5
2	Concepts for determination of business income	<ul style="list-style-type: none"><li>• Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses.</li><li>• Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.</li></ul>	15	15

		<ul style="list-style-type: none"> <li>The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.</li> <li>Reserves and provisions: Meaning; Objective; Types &amp; Accounting</li> </ul>		
		<ul style="list-style-type: none"> <li>Capital and revenue expenditures and receipts: general introduction only.</li> <li>Adjustment and rectification</li> </ul>		
3	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).	10	10
	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting		
4	Final accounts of Trading Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	15	15
5	Financial statements from Incomplete records and of NPO	Preparation of financial statements: <ul style="list-style-type: none"> <li>a) from incomplete records</li> <li>b) of non-profit organisation</li> </ul>	10	12
6	Accounting for special sales transaction	<ul style="list-style-type: none"> <li>Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee</li> <li>Accounting for sale on approval</li> </ul>	25	23
	Sectional and Self balancing ledger	<ul style="list-style-type: none"> <li>Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</li> </ul>		

	Insurance claim for loss of stock and for loss of profit	<ul style="list-style-type: none"> <li>Loss of stock: Physical &amp; ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.</li> <li>Loss of profit: Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type)</li> </ul>		
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## Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management and Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Ch	Cost and Management Accounting - I	<b>100</b>	<b>6</b>	

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### GE 2.1 Chg

### E-Commerce & Business Communication (50+50)

**Marks: 100**

**InternalAssessment: 20 marks**

**Semester-end Examinations: 80marks**

**Total 100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

### Module I E-Commerce

**InternalAssessment: 10 marks**

**Semester-end Examinations: 40marks**

**Total 50marks**

#### **Unit1:Introduction**

**[10 Marks, Class:10]**

E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].

#### **Unit 2: E-CRMandSCM**

**[8 Marks, Class:8]**

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supplychain.

**Unit 3: Digital Payment****[8 Marks, Class: 8]**

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

**Unit 4: ERP****[8 Marks, Class: 8]**

Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

**Unit 5: New Trends in E-Commerce****[6 Marks, Class: 6]**

Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures.

**Module II****Business Communication****Internal Assessment: 10 marks****Semester-end Examinations: 40 marks****Total 50 marks****Unit 1: Introduction****[8 Marks, Class: 8]**

Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution

**Unit 2: Types of Communication****[6 Marks, Class: 6]**

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

**Unit 3: Tools of Communication****[6 Marks, Class: 6]**

Emergence of communication technology, Modern Forms of communication, Fax, E-mail, Video Conferencing

**Unit 4: Drafting****[20 Marks, Class: 20]**

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

**CC2.1 Chg  
Company Law**

**Marks: 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

**Unit 1: INTRODUCTION TO COMPANY[No of classes 16 / Marks 16]**

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate ,Kinds of Companies ( Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporateveil.

**Unit 2: FORMATION OF A COMPANY[No of classes 16 / Marks16]**

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

**Unit 3: COMPANY ADMINISTRATION[No of classes 16 / Marks 16]**

Director ( Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel ( Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

**Unit 4: SHARE CAPITAL &DEBENTURE[No of classes 16 / Marks 16]**

Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.

## **Unit 5: CORPORATE MEETINGS[No of classes 16 / Marks 16]**

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

### **CC 2.2 Chg Marketing Management and Human Resource Management Marks 100**

InternalAssessment:	20 marks
Semester-end Examinations:	<u>80marks</u>
<b>Total</b>	<b><u>100 marks</u></b>

**Marks shown against the units indicate marks for Semester–end Examinations**

<b>Module I</b>	
<b>Marketing Management</b>	
InternalAssessment:	10 marks
Semester-end Examinations:	<u>40marks</u>
<b>Total</b>	<b><u>50marks</u></b>

#### **Unit 1: Introduction:**

**No. of classes: 8 / Marks: 8**

Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

#### **Unit 2: Consumer Behaviour and Market segmentation:**

**No. of classes: 8 / Marks: 8**

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour.

Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.

#### **Unit 3: Product:**

**No. of classes: 8 / Marks: 8**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process.

#### **Unit 4: Pricing, Distribution Channels and Physical Distribution**

**No. of classes: 8 / Marks: 8**

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.  
Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.

#### **Unit 5: Promotion and Recent developments in marketing:**

**No. of classes: 8 / Marks: 8**

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics.

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

## **Module II**

### **Human Resource Management**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

#### **Unit 1: Nature and Scope**

**No. of classes: 8 / Marks: 8**

Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.

#### **Unit 2: Human Resource Planning**

**No. of classes: 8 / Marks: 8**

Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning.

#### **Unit 3: Recruitment and Selection**

**No. of classes: 8 / Marks: 8**

Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy – process – sources of Recruitment Definition of Selection, Steps in selection.

#### **Unit 4: Training and Development**

**No. of classes: 8 / Marks: 8**

Training and Development Meaning and purpose of training, Benefits of training to organisation and employees - Training methods.

#### **Unit 5: Job Evaluation and Performance Appraisal**

**No. of classes: 8 / Marks: 8**

Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance,  
Performance Appraisal - Concept

## **CC 2.1Ch**

### **COST AND MANAGEMENT ACCOUNTING – I**

**Marks 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

**Marks shown against the units indicate marks for Semester–end Examinations**



Unit	Topic	Content	Marks	Lecture
1.	Introduction	<ul style="list-style-type: none"> <li>Definition of Costing, Objectives of Cost Accounting; Management Accounting and difference with Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System.</li> <li><b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types</li> </ul>	10	6
		of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost. <b>Costing Methods and Techniques</b> (introduction only).		
2	Material Costs	<ul style="list-style-type: none"> <li><i>Purchase of materials:</i> Organisation, purchase procedure, documentation, determination of material purchase costs.</li> <li><i>Storage of materials:</i> Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.</li> <li><i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment.</li> <li>Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average.</li> <li>Treatment of Normal and Abnormal Loss of Materials</li> </ul>	10	10
3	Employee Cost and Incentive Systems	<ul style="list-style-type: none"> <li>Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover).</li> <li>Main Principles for sound system of wage incentive schemes labour utilisation; System of Wage Payment and Incentives (Halsey, Halsey-weir, Rowan and Emerson)</li> <li>System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose.</li> </ul>	10	12
4	Overhead and Cost Statement	<b>Overhead</b> <ul style="list-style-type: none"> <li><i>Introduction:</i> Definition, Classification of Overhead- Functional and Behavioural.</li> <li><i>Manufacturing Overheads:</i> Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads.</li> <li><i>Administration and Selling &amp; Distribution Overheads and their charging:</i> an introduction only</li> <li>Preparation of Cost Sheet and estimation</li> </ul>	20	20

5	<b>Cost Book-keeping</b>	<b>Cost Book-keeping</b> <ul style="list-style-type: none"> <li>• Non-Integrated System: Meaning &amp; Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages.</li> <li>• Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation.</li> </ul>	10	8
6	<b>Costing Methods</b>	<ul style="list-style-type: none"> <li>• <b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing).</li> <li>• <b>Batch Costing</b></li> <li>• <b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries.</li> <li>• <b>Service Costing and Output Costing</b>- Introduction; Motor Transport Costing only</li> <li>• <b>Process Costing</b>: Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour &amp; Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit (simple cases). Valuation of WIP and Equivalent units (excluding intermediary process).</li> </ul>	20	24
			80	80

### Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.3 Chg	Business Mathematics & Statistics	100	6	
CC3.1 Ch	Financial Accounting II	100	6	
CC3.2 Ch	Indian Financial System	100	6	

**SEC 3.1 Chg**  
**Information Technology & Its Application in Business**  
**(Theory -50 + Practical- 50)**

**InternalAssessment: 20 marks**

**Semester-end Examinations: 80marks**

**Total 100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

**Module I**  
**Information Technology and Its Application in Business (Theory)**

*(Marks: 50)*

**InternalAssessment: 10 marks**

**Semester-end Examinations: 40marks**

**Total 50marks**

**Unit1: Information TechnologyandBusiness [8 Marks, Class: 8]**

Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].

**Unit 2: Data Organization and Data Base Management System [10 Marks, Class: 10]**

**(a) Data Organisation:** Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database fileorganisation.

**(b) Database Management System:** Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis-Concept.

**Unit 3: Internet andItsApplications [8 Marks, Class:8]**

Meaning of Internet, IPAddress [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.

**Unit 4: SecurityandEncryption [8 Marks, Class:8]**

Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trozan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPs, Significance of Website Auditing].

**Unit 5: IT Act. 2000 and CyberCrimes****[6 Marks, Class:6]**

IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.

**Module II****Information Technology and Its Application in Business (Practical)***(Marks: 50)***Internal Assessment: 10 marks****Semester-end Examinations: 40 marks****Total 50 marks****Unit 1: Word Processing****[5 Marks, Class:5]**

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; 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****[5 Marks, Class: 5]**

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

**Creating Business Presentations using above facilities.****Unit 3: Spreadsheet and its Business Applications****[16 Marks, Class:16]**

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.

**Spreadsheet Functions:** Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPV, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

**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 4: Database Management System****[8 Marks, Class: 8]**

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands.

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Unit 5:WebsiteDesigning****[6 Marks, Class: 6]**

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading StyleSheets.

**GE 3.3 Chg**  
**Business Mathematics & Statistics**  
**Marks 100**

**Module I**  
**Business Mathematics**  
**InternalAssessment: 10 marks**  
**Semester-end Examinations: 40marks**  
**Total 50marks**

- 1 Permutations and Combinations:** Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations;Theorems on Combination, Basic identities,RestrictedCombinations. **[ 8 L/8Marks]**
- 2 Set Theory:** Definition of set, Presentation of sets, Different types of sets- Null set, Finite and infinite Sets, Universal set, Subset, Power set etc.; Set Operations, Law of algebra ofSets. **[ 8 L/8Marks]**
- 3 Binomial Theorem:** Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients. **[ 8 L/8Marks]**
- 4 Logarithm:** Definition, Base and Index of Logarithm, General properties of Logarithm, CommonProblems. **[ 8 L/8Marks]**
- 5 Compound Interest and Annuities:**Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, Continuous compounding, Valuation of simple loans and debentures, Problems relating toSinkingFunds. **[8 L/8Marks]**

**ModuleII**  
**Statistics**

**InternalAssessment: 10 marks**  
**Semester-end Examinations: 40marks**  
**Total 50marks**

- 6 Correlation and Association:**Bivariate data, Scatter diagram, Pearson's correlationcoefficient, Spearman's rank correlation, Measures of association ofattributes.

[ 8 L/8Marks]

7. **Regression Analysis:** Least squares method, Simple regression lines, properties of regression, Identification of regression lines.

[ 8 L/8Marks]

8. **Index Numbers:** Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses.

[ 8 L /8Marks]

9. **Time Series Analysis:** Causes of variation in time series data, Components of time series, additive and multiplicative models, Determination of trend by semi-average, moving average and least squares (of linear, quadratic and exponential trend) methods; Computation of seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods; Simple forecasting through time series data.

[ 8 L/8Marks]

10. **Probability Theory:** Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems.

[ 8 L /8Marks]

### CC3.1Ch: FINANCIAL ACCOUNTING – II

Marks 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Marks shown against the units indicate marks for Semester–end Examinations

### FINANCIAL ACCOUNTING – II

Unit	Topic	Details	Marks allotted	No. of lectures
1	Partnership accounts-I	Correction of appropriation items with retrospective effect.  Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	15	15
2	Partnership accounts-II	Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.	15	15

3	Branch accounting	<p>Concept of Branch; different types of Branches.</p> <p>Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. ( at cost &amp; at IP ) – normal and abnormal losses.</p> <p>Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost &amp; at IP ) – normal &amp; abnormal losses</p> <p>Independent branch – concept of wholesale profit</p>	10	10
4	Hire purchase and Instalment payment system	<p>Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession</p> <p>Books of Seller – Stock and Debtors A/C ( with repossession)</p> <p>Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c ( with repossession)</p> <p>Concept of operating and financial lease – basic concept only.</p>	10	10
5	<b>Departmental accounts</b>	<p>Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.</p>	<b>10</b>	<b>10</b>
6	<b>Investment Accounts</b>	<p>Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum &amp; ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.</p>	<b>10</b>	<b>10</b>
7	<b>Business Acquisition and Conversion of partnership into limited company</b>	<ul style="list-style-type: none"> <li>Profit/ loss prior to incorporation; Accounting for Acquisition of business.</li> <li>Conversion of Partnership into Limited Company – with and without same set of books</li> </ul>	<b>10</b>	<b>10</b>
			<b>80</b>	<b>80</b>

## CC3.2 Ch

### Indian Financial System

Full Marks:100

Internal Assessment: 20 marks

Semester-end Examinations:

80marks Total 100marks

Marks shown against the units indicate marks for Semester–end Examinations

#### Unit: I Financial System and Its Components

Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.

[L-10/Marks:10]

#### Unit: II Financial Markets

(a) **Money Market:** Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market.

[L-10/Marks 10]

(b) **Capital Market:** Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market Intermediaries- Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian capital market.

[L-20/Marks:20]

#### Unit: III Financial Institutions

Commercial banking: Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance Companies in India: Functions; Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds (open ended and close ended); Role of Mutual Funds in Indian capital market; Non-Banking Financial Companies (NBFCs): Definition, Functions, Regulations of RBI over NBFCs. [L-20/Marks:20]

#### Unit: IV Financial Services

Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, SEBI Regulations; Credit Rating Institutions and their functions.

[L-10/Marks:10]

#### Unit: V Investors' Protection

Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media.

[L-10/Marks:10]



## Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics I & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Ch	Taxation I	100	6	
CC 4.2 Ch	Cost and Management Accounting -II	100	6	

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### GE 4.1 Chg Microeconomics-II & Indian Economy (50+50)

Internal Assessment: 20 marks

Semester-end Examinations:

80marks Total 100marks

Marks shown against the units indicate marks for Semester–end Examinations

### Module I Microeconomics-II

Internal Assessment: 10 marks

Semester-end Examinations:

40marks Total 50marks

#### Unit: I Monopoly

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only).

[L-10/Marks:10]

#### Unit: II Imperfect Competition

Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example)

[L-15/Marks:15]

#### Unit: III Factor Price Determination

Introduction; Marginal Productivity Theory of Distribution; Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour; Wage Determination in an Imperfectly Competitive Labour Market: Case of Collective Bargaining, Factors determining the power of trade unions to raise wages; Theory of Rent: Ricardian Theory of Rent, Modern Theory of Rent, Quasi-rent; Theory of Profit: Gross Profit and Net Profit, Accounting Profit and Normal Profit, Different Theories of Determination of Profit; Concept of Interest: Gross Interest and Net Interest, Classic Theory of Interest Rate Determination.

[L-15/Marks 15]

## **Module II**

### **Indian Economy**

**Internal Assessment:** 10 marks  
**Semester-end Examinations:** 40marks  
**Total** 50marks

#### **Unit:I Basic Issues in Economic Development**

Concepts and measures of development and underdevelopment; Concept of national income: GDP, GNP, NDP, NNP, NI (concept only). [L 5/Marks:5]

#### **Unit:II Basic Features of Indian Economy**

Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth. [L 10/ Marks:10]

#### **Unit:III Sectoral Trends and Issues**

- (a) **Agricultural Sector:** Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing.
- (b) **Industry and Service Sector:** An overview of industrial growth during pre-reform and post-reform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period.
- (c) **External Sector:** Problem of unfavourable balance of payments and policy measures. [L 15/ Marks:15]

#### **Unit:IV Social Issues in Indian Economy**

Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures. [L 10/ Marks:10]

## **CC 4.1 Chg**

### **Entrepreneurship Development and Business Ethics**

**Internal Assessment:** 20 marks  
**Semester-end Examinations:**  
80marks Total 100marks

Marks shown against the units indicate marks for Semester–end Examinations

## **Module I**

### **Entrepreneurship Development**

**Internal Assessment:** 10 marks  
**Semester-end Examinations:**  
40marks Total 50 marks

#### **Unit-1: Introduction:**

**No. of classes: 10 / Marks: 10**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

**Unit-2:****No. of classes: 10 / Marks:10**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

**Unit-3:****No. of classes: 10 / Marks: 10**

Sources of business ideas and tests of feasibility. Significance of writing the business plan/project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report

**Unit-4:****No. of classes: 10 / Marks: 10**

Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems;

**Module II****Business Ethics****Internal Assessment: 10 marks****Semester-end Examinations:****40 marks Total 50 marks****Unit 1: Business Ethics****No. of classes: 8 / Marks:8**

Introduction – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics

**Unit2: Principles of Business Ethics****No. of classes: 8 / Marks:8**

Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]

**Unit3: Ethics in Management****No. of classes: 8 / Marks:8**

Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.

**Unit4: Corporate Culture****No. of classes: 8 / Marks:8**

Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics

## **Unit5: Ethics & Corporate Governance**

**No. of classes: 8 / Marks:8**

Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]

### **CC 4.1 Ch**

## **TAXATION-I**

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations:**

**80marks Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

- Unit 1 :**
- a) **Basic Concepts and Definitions under IT Act**  
Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.
  - b) **Residential Status and Incidence of Tax**  
Residential status of all persons except company
  - c) **Incomes which do not form part of Total Income**  
Except section 10AA.
  - d) **Agricultural Income**  
Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income (L-10 / M-10)
- Unit 2 :** **Heads of Income and Provisions governing Heads of Income**
- a) *Salaries*
  - b) *Income from House property* **(L-30 /M-30)**
- Unit 3 :** **Heads of Income and Provisions governing Heads of Income**
- a) *Profits and Gains of Business and Profession*  
Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)
  - b) *Capital Gains*  
Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.
  - c) *Income from Other Sources*  
Basis of charge excluding deemed dividend **(L-25 /M-25)**
- Unit 4 :**
- a) **Income of other Persons included in Assessee's Total Income**  
Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.
  - b) **Set off and Carry Forward of Losses**  
Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.
  - c) **Deductions from Gross Total Income**  
Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U
  - d) **Rebate u/s 87A** **(L-15M-15)**

**CC 4.2 Ch**  
**Cost and Management Accounting -II**

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations:**

**80marks Total 100marks**

Unit	Topic	Content	Marks	Hours
1	<b>Joint Product &amp; By product</b>	Meaning, treatment and apportionment of cost; decision relating further processing	20	18
	<b>Activity Based Costing</b>	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)		
2	<b>Budget and Budgetary Control</b>	Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.	10	12
3	<b>Standard Costing</b>	Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances	20	20
4	<b>CVP Analysis, Marginal Costing</b>	<b>CVP Analysis</b> Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph <b>Marginal Costing and Management Decisions</b> – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.	20	15
5	<b>Short-term Decision Making</b>	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity. (with simple type of problems)	10	15
Total			80	80

## Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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### CC 5.1Ch Auditing & Assurance

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations:**

**80marks Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

#### **UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L)**

- Definition-Nature-Scope and Objectives of Independent Financial Audit
- Basic Principles Governing an Audit, Concept of Auditor's Independence
- Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation
- Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP);
- Standards on Auditing (SA)- Concept and Purpose

*(This unit should be studied with SA 200[REVISED] and SA 240[REVISED])*

#### **UNIT – II AUDIT PROCEDURES AND TECHNIQUES (15M 15L)**

- Auditing Engagement-Audit Planning- Audit Programme (Concept)
- Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum.
- Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence
- Routine Checking, Test Checking and Auditing in Depth
- Concept of Analytical Procedure and Substantive Testing in Auditing.
- Audit of Educational Institutions, Hospitals and Hotels

*(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)*

#### **UNIT – III AUDIT RISK AND INTERNAL CONTROL SYSTEM (10M 10L)**

- Audit Risk – Concept and Types only.
- Internal Control- Definition, Objectives
- Internal Check- Definition, Objectives
- Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor's Work

*(This unit should be studied with SA 610)*

**UNIT – IV VOUCHING, VERIFICATION AND VALUATION (10M 10L)**

- **Vouching:** Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching - Vouching of Following Items: i) **Receipts:** Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) **Payments:** Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses.
- **Verification and Valuation:** Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) **Non-Current Assets:** Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) **Investments** iii) **Current Assets:** Inventory, Loan and Advance, Cash and Bank Balances iv) **Non-current Liability:** Secured Loan v) **Current Liability:** Trade Payables (Sundry Creditors).

**UNIT-V COMPANY AUDIT (15M 15L)**

- Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor
- Branch Audit and Joint Audit
- Depreciation – Concept and Provisions of the Companies Act
- Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility

**UNIT – VI AUDIT REPORT AND CERTIFICATE (10M 10L)**

- Definition – Distinction between Report and Certificate- Different Types of Report
- Contents of Audit Report (As per Companies Act and Standards on Auditing)
- True and Fair View – Concept
- Materiality – Concept and Relevance

*(This unit should be studied with SA 700)*

**UNIT-VII OTHER THRU STAREAS (10M 10L)**

- Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act
- Management Audit - Concepts, Objectives, Advantages
- Tax Audit – Concepts, Objectives, Legal Provisions
- Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concept only)

**CC 5.2 Ch  
TAXATION-II  
Full Marks – 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations:**  
**80 marks Total 100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

**Module I  
Direct Tax**

**Internal Assessment: 10 marks**  
**Semester-end Examinations:**  
**40 marks Total 50 marks**

**Unit 1 : Computation of Total Income and Tax Payable**

- a) Rate of tax applicable to different assesses (except corporate assessee)
  - b) Computation of tax liability of an individual, Firm (excluding application of AMT)
- (L-15 /M-15)**

**Unit 2 : TAX MANAGEMENT**

- a) **Provision for Filing of Return**  
Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN
- b) **Assessment of Return**  
Self assessment u/s 140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.
- c) **Advance Tax**  
Who is liable to pay, due dates and computation of advance tax (excluding corporate assesseees)
- d) **Interest & Fees**  
Section 234A, 234B, 234C, 234F (simple problems on interest and fees)
- e) **TDS**  
Provisions regarding TDS from salary, interest on securities, horse racing, lottery. (L-25 /M-25)

**Module II**

**INDIRECT TAXES**

**Internal Assessment: 10 marks**

**Semester-end Examinations:**

**40 marks Total 50 marks**

**Unit 3 : Basic concepts of indirect tax and overview of GST**  
(L-5 / M-5)

**Unit 4 : Taxable event, supply – concept, time, value and place, charge of GST**  
(L-15// M-15)

**Unit 5 : Input and output tax computation**

. (L-10// M-10)

**Unit 6 : Customs**

Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidised goods, Anti Dumping, Valuation of Custom Duty. (L-8 /M-10)



**Internal Assessment: 20 marks**  
**Semester-end Examinations:**  
**80marks Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

## **Module I**

### **Macroeconomics**

**Internal Assessment: 10 marks**  
**Semester-end Examinations:**  
**40marks Total 50 marks**

#### **Unit – I: Introduction**

Concepts and variables of Macroeconomics.

**[L 2 /Marks:2]**

#### **Unit – II: National Income Accounting**

Concepts and measurement of National Income (numerical examples preferred); Circular flow of income – Real and Nominal GDP–Implicit deflator.

**[L 6 /Marks:6]**

#### **Unit – III: Determination of Equilibrium Level of National Income**

Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment multiplier, Government expenditure multiplier, Tax multiplier, Balanced Budget multiplier.

**[L 10 /Marks:10]**

#### **Unit – IV: Commodity market and Money market equilibrium**

Concept of demand for Money: Liquidity Preference Approach; Derivation of IS and LM curves – Shifts of IS and LM curves–equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies.

**[L 10 /Marks:10]**

#### **Unit – V: Money, Inflation and Unemployment**

Concept of supply of money; Measures of money supply – High powered money – Money multiplier. Concept of Inflation – Demand-pull and Cost-push theories of inflation – Monetary and fiscal policies to control inflation; Unemployment: Voluntary and Involuntary, Frictional and Natural Rate of Unemployment (Concept only).

**[L 12 /Marks:12]**

## **Module II**

### **Advanced Business Mathematics**

**Internal Assessment: 10 marks**  
**Semester-end Examinations:**  
**40marks Total 50 marks**

- 1 Functions, Limit and Continuity:** Definition of functions, Classification of functions, Different types of functions (excluding trigonometrical functions), Elementary ideas of limit and continuity through the use of simple algebraic functions. **[ 8 L/8Marks]**
- 2 Differentiation and Integration:** Derivative and its meaning; Rules of differentiation; Geometrical interpretation; Significance of derivative as rate measure; Second order derivatives; Integration as anti-derivative process; Standard forms; Integration by substitution. **[ 8 L/8Marks]**
- 3 Applications of Derivative and Integration:** Maximum and minimum values ; Cost function ; Demand function ; Profit function; Increasing and decreasing functions ; Rate measure, Applied problems on Average cost (AC), Average variable cost (AVC), Marginal cost (MC), Marginal revenue (MR), Simple area calculation by integration method. **[ 8 L/8Marks]**

- 4 **Determinants:** Determinants upto third order, Elementary properties of determinants, Minors and co-factors, Solution of a system of linear equations by Cramer's Rule (up to three variables). [ 8 L/8Marks]
- 5 **Matrix:** Definition of matrix, Types of matrices, Operations on matrices (addition, subtraction, multiplication), Adjoint of a matrix, Inverse of a matrix, Solution of a system of linear equations by matrix inversion method (up to three variables). [ 8 L /8Marks]

**DSE 5.2 A**  
**CORPORATE ACCOUNTING**  
**Full Marks – 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations:**  
**80marks Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

Unit	Topic	Details	Marks allotted	No. of lectures
1	Company – Introduction  And  Accounting for Shares & debentures	<ul style="list-style-type: none"> <li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li> <li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.</li> <li>• Right and Bonus Share – Rules, Accounting</li> <li>• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked &amp; firm underwriting; Accounting.</li> <li>• Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS.</li> </ul>	20	20
2	Buy back and Redemption of preference shares	<ul style="list-style-type: none"> <li>• Buy Back of Securities – meaning, rules and Accounting.</li> <li>• Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)</li> </ul>	10	10
3	Company Final Accounts	Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet.  (tax on net profit without recognizing deferred tax)	15	15
4	Redemption of debenture	Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund	10	10

5	Valuation	Goodwill – valuation using different methods,i.e., Average Profit, Super Profit, Capitalisation and Annuity.  Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value	10	10
6	<b>Company Merger And Reconstruction</b>	<ul style="list-style-type: none"> <li>Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); inter-company transactions (excluding inter-company share holding).</li> <li>Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet afterreconstruction</li> </ul>	15	15
		Total	80	80

### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns (70+30)	100	4	
CC 6.1 Ch	Project Work	100	6	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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### SEC 6.1Chg

#### COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN

**Full Marks 100**

**InternalAssessment: 20 marks**

**Semester-end Examinations:**

**80marksTotal100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

#### **Unit-1: Computerized Accounting Package: Using Generic Software [40 Marks, Class: 40]**

- Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, BankReconciliation,
- Cost Centre, Cost Category, Bill of Material (BoM), Budget andControls
- Payroll Accounting

- (d) TDS,GST
- (e) Back up & Restore, Export and Import data

## **Unit 2: Designing Computerized Accounting System**

**[15 Marks, Class:15]**

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerized Accounting System using DBMS Package  
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report

## **Unit-3: E-filing of Tax return [25 Marks, Class: 25]**

- (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC,EVC]
- (b) View form 26AS, Upload return, View e-file returns, e-verification
- (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- (d) E-Pay tax (Challan No./ITNS 280, ITNS 281)
- (e) Preparation and submission online form 10E [Relief u/s 89(1)]

### **CC 6.1 Ch**

### **Project Work (Project Report - 50 + Viva-Voce Examination - 50)**

**Full Marks 100**

### **DSE 6.1 A**

### **FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS**

**Full Marks 100**

**Internal Assessment:**

**20 marks Semest**

**er-end Examinations: 80 marks Total**

**100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

### **FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS**

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>Marks allotted</b>	<b>No. of lectures</b>
1	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra-	15	15

		group Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and crossholding)		
2	Accounting Standards	Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]	15	15
3	Fund Flow Statement	Concept of fund, meaning, nature, various sources And applications, advantages& limitations of Fund Flow Statement.	20	5
4	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.		15
5	Introduction to Financial Statements Analysis	<p>Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional &amp; Modern approaches to FSA, Parties interested in FSA.</p> <ul style="list-style-type: none"> <li>• Comparative Statement – meaning, preparation, uses, merits anddemerits</li> <li>• Common -size Statement – meaning, preparation, uses, merits anddemerits</li> <li>• Trend Analysis – meaning, determination, uses, merits anddemerits</li> </ul>	10	12
6	Accounting Ratios for FSA	<p>Meaning, objective, Classification of Accounting Ratios, Advantages &amp; Limitations</p> <p>Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios.</p> <p>Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.</p>	20	18
			80	80

### DSE 6.2 A

## FINANCIAL MANAGEMENT

**Full Marks 100**

**InternalAssessment: 20 marks**

**Semester-end Examinations:**

**80marksTotal 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

<b>Unit</b>	<b>Topic</b>	<b>Content</b>	<b>Marks</b>	<b>Hours</b>
<b>1</b>	<b>Introduction</b>	<ul style="list-style-type: none"> <li>▪ Important functions of Financial Management</li> <li>▪ Objectives of the firm: Profit maximisation vs. Value maximisation</li> <li>▪ Role of Chief Financial Officer.</li> <li>▪ Financial environment in which a firm has to operate</li> </ul>	<b>10</b>	<b>10</b>
	<b>Basic Concepts</b>	<ul style="list-style-type: none"> <li>• Time Value of Money: concept and reasons</li> <li>• Compounding and Discounting techniques</li> <li>• Concepts of Annuity and Perpetuity.</li> <li>• Risk-return relationship (concept only)</li> </ul>		
<b>2</b>	<b>Sources of Finance and Cost of Capital</b>	<ul style="list-style-type: none"> <li>• Different sources of finance; long term and short term sources</li> <li>• Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).</li> </ul>	<b>10</b>	<b>10</b>
<b>3</b>	<b>Leverage and Capital Structure Theories</b>	<ul style="list-style-type: none"> <li>• EBIT-EPS analysis and its limitations. Financial break even, point of indifference</li> <li>• Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity</li> <li>• Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure,</li> </ul>	<b>10</b>	<b>10</b>
		Various capital structure theories (excluding M-M model).		
<b>4</b>	<b>Working Capital Management (1)</b>	<ul style="list-style-type: none"> <li>• Introduction; Meaning and various concepts of Working Capital</li> <li>• Management of Working Capital and Issues in Working Capital</li> <li>• Estimating Working Capital Needs; Operating or Working Capital Cycle.</li> </ul>	<b>10</b>	<b>10</b>
<b>5</b>	<b>Working Capital Management (2)</b>	<ul style="list-style-type: none"> <li>▪ Policies relating Current Assets – Conservative, Aggressive and Balanced</li> <li>▪ Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li>▪ Management of components of working capital (debtors management only – credit period - simple type )</li> </ul>	<b>10</b>	<b>10</b>

6	<b>Capital Expenditure Decisions (1)</b>	<ul style="list-style-type: none"> <li>• Purpose, Distinguishing features, Objectives &amp; Process, Understanding different types of projects</li> <li>• Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cashflow</li> <li>• Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches</li> <li>• Payback Period method, Accounting Rate of Return and their relative merits and demerits</li> </ul>	10	10
7	<b>Capital Expenditure Decisions (2)</b>	<ul style="list-style-type: none"> <li>• Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods. (excluding replacement decision)</li> <li>• Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing.</li> </ul>	10	10
8	<b>Dividend Decisions</b>	<ul style="list-style-type: none"> <li>▪ Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth.</li> <li>▪ Dividend policies and formulating a dividend policy</li> <li>▪ Dividend Theories: Walter's Model, Gordon's Model,</li> </ul>	10	10
		Total	80	80

# University of Calcutta



## **B.Com. Syllabus (General)** *under Semesterised CBCS*

**2017**



## University of Calcutta

### **B.Com. General Course Structure under Semesterised CBCS**

#### **Year I: Semester I**

		<b>Marks</b>	<b>Credit Hours</b>	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 Indian Language- 50	<b>100</b>	<b>2</b>	
GE 1.1 Chg	Microeconomics I & Statistics	<b>100</b>	<b>6</b>	
CC 1.1 Chg	Business Laws	<b>100</b>	<b>6</b>	
CC 1.2 Chg	Principles of Management	<b>100</b>	<b>6</b>	
CC 1.1 Cg	Financial Accounting - I	<b>100</b>	<b>6</b>	

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#### **Year 1: Semester II**

		<b>Marks</b>	<b>Credit Hours</b>	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC 2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management & Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Cg	Cost and Management Accounting I	<b>100</b>	<b>6</b>	

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### Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Business Mathematics & Statistics	100	6	
CC 3.1 Cg	Financial AccountingII	100	6	

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### Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Cg	Taxation I	100	6	
CC 4.2 Cg	Cost and Management Accounting -II	100	6	

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### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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## Summary for B.Com. General

		Marks	Credit Hours	
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	<b>200</b>	<b>2 x 2 =04</b>	
<b>Skill Enhancement Elective Course (SEC)</b>	Two Papers	<b>200</b>	<b>2x4 =08</b>	
<b>Generic Elective (GE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
<b>CORE COURSE (CC)</b>	Eleven Papers	<b>1100</b>	<b>11 x 6 =66</b>	
<b>Discipline Specific Elective (DSE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
		<b>2300</b>	<b>Total 126</b>	

## CONTENTS

### GE 1.1 Chg

### Microeconomics I & Statistics (50+50)

**Marks: 100**

InternalAssessment:           **20 marks**  
Semester-end Examinations: **80marks**  
**Total                   100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

### Module I

### Microeconomics I

InternalAssessment:           **10 marks**  
Semester-end Examinations: **40marks**  
**Total                   50marks**

#### **Unit:I Demand and Consumer behaviour**

Concept of demand, demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve; elasticity of demand.

Consumer behaviour: Marshallian utility approach and Indifference Curve approach; utility maximization conditions . Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC): Derivation of demand curve from PCC.

**[L-15/Marks:15]**

#### **Unit: II Production and Cost**

Production function: Short-run and Long-run; Relation among Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Conditions for optimization (graphical approach).

Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal Costs; Determination of LAC curve from SAC curves, LMC.

[L-10/Marks:10]

**Unit: III Perfect Competition**

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition, Stability analysis– Walrasian and Marshallian, demand-supply analysis including impact of taxes and subsidy.

[L-15/Marks – 15]

**Module II**  
**Statistics (50 marks)**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

- 1. Fundamentals:** Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Method of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.  
[ 8 L /8Marks]
- 2. Measures of Central Tendency:** Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles, deciles and percentiles, Applications of different measures.  
[ 8 L/8Marks]
- 3. Measures of Dispersion:** Meaning of dispersion, Common measure– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, Combined standard deviation, Applications of different measures.  
[ 8 L/8Marks]
- 4. Moments, Skewness and Kurtosis:** Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of skewness, Measure of kurtosis, Applications of different measures.  
[ 8 L/8Marks]
- 5. Interpolation:** Finite differences, Polynomial function, Newton's forward and backward interpolation formula, Lagrange's interpolation formula.  
[ 8 L/8Marks]

**CC 1.1 Chg**

**Business Laws**

**Marks: 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

**Unit 1: The Indian Contract Act, 1872****[No of classes 30 / Marks 30]**

- a) Contract – meaning, characteristics and kinds, Essentials of a valid contract
- b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
- c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)
- d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
- e) Legality of objects and Consideration
- f) Void and Voidable agreements – Definition, Types and Distinction
- g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
- h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

**Unit 2: The Sale of Goods Act, 1930****[No of classes 10 / Marks 10]**

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

**Unit 3: Partnership Laws****[No of classes 20 / Marks 20]****A) The Partnership Act, 1932**

- a. Definition – Partner, Partnership
- b) Nature and Characteristics of Partnership
- c) Types of Partners
- d) Registration of a Partnership Firm and consequences of non-registration
- e) Rights and Duties of Partners
- f) Dissolution of firms – meaning and grounds

**B) The Limited Liability Partnership Act, 2008**

- a) Definition
- b) Salient Features of LLP
- c) Advantages and disadvantages of LLP
- d) Differences between: LLP and Partnership, LLP and Company
- e) Incorporation of LLP

**Unit 4: The Negotiable Instruments Act 1881****[No of classes 10 / Marks 10]**

- a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)
- b) Endorsement: Types of Endorsement
- c) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting
- e) Discharge of Negotiable Instruments: Meaning and Modes

**Unit 5: Consumers Protection Act, 1986****[No of classes 10 / Marks 10]**

- a) Objectives and features of Consumers Protection Act
- b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
- c) Unfair trade practices
- d) Consumer Protection Council (Central, State and District – their constitutions and objectives)
- e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission

**CC 1.2 Chg**  
**Principles of Management**  
**Marks: 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

**Marks shown against the units indicate marks for Semester–end Examinations**

**Unit-1: Introduction:**

**No. of classes: 16 / Marks: 16**

Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills.

Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioral Science Approach; Modern School; System approach and Contingency approach.

**Unit-2: Planning:**

**No. of classes: 16 / Marks: 16**

Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

**Unit-3: Organizing:**

**No. of classes: 16 / Marks: 16**

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors.

**Unit-4: Directing and Staffing:**

**No. of classes: 16 / Marks: 16**

Directing: concepts, importance of directing,

Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model.

Staffing: concepts, importance

**Unit- 5: Motivation, Co-ordination and Control:**

**No. of classes: 16 / Marks: 16**

Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination: concepts, importance, principles and implementation techniques.

Control: concepts, importance and tools of control.

**CC 1.1 Cg**  
**FINANCIAL ACCOUNTING – I**  
**Marks: 100**

**Internal Assessment:**  
**20marks**  
**Semester-end Examinations: 80marks**  
**Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

**FINANCIAL ACCOUNTING – I**

Unit	Topic	Details	Marks allotted	No. of Lectures
1	Introduction	<ul style="list-style-type: none"> <li>Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information.</li> <li>Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance.</li> <li>Bases of accounting; cash basis and accrual basis.</li> <li>Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.</li> </ul>	5	5
2	Concepts for determination of business income	<ul style="list-style-type: none"> <li>Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses.</li> <li>Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.</li> </ul>	15	15
		<ul style="list-style-type: none"> <li>The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.</li> <li>Reserves and provisions: Meaning; Objective; Types &amp; Accounting</li> </ul>		
		<ul style="list-style-type: none"> <li>Capital and revenue expenditures and receipts: general introduction only.</li> <li>Adjustment and rectification</li> </ul>		
	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).		

3	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting	10	10
4	Final accounts of Trading Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	15	15
5	Financial statements from Incomplete records and of NPO	Preparation of financial statements:  a) from incomplete records b) of non-profit organisation	10	12
6	Accounting for special sales transaction	<ul style="list-style-type: none"> <li>Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee</li> <li>Accounting for sale on approval</li> </ul>	25	23
	Sectional and Self balancing ledger	<ul style="list-style-type: none"> <li>Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</li> </ul>		
	Insurance claim for loss of stock and  for loss of profit	<ul style="list-style-type: none"> <li>Loss of stock: Physical &amp; ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.</li> <li>Loss of profit: Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type)</li> </ul>		

### Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC2.1 Chg	Company Law	100	6	
CC 2.2 Chg	Marketing Management and Human Resource Management	100	6	
CC 2.1Ch	Cost and Management Accounting - I	100	6	



## **GE 2.1 Chg**

### **E-Commerce & Business Communication (50+50)**

**Marks: 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

**Marks shown against the units indicate marks for Semester-end Examinations**

#### **Module I**

##### **E-Commerce**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

##### **Unit 1: Introduction**

**[10 Marks, Class:10]**

E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].

##### **Unit 2: E-CRM and SCM**

**[8 Marks, Class:8]**

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.

##### **Unit 3: Digital Payment**

**[8 Marks, Class:8]**

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

##### **Unit 4: ERP**

**[8 Marks, Class:8]**

Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

##### **Unit 5: New Trends in E-Commerce**

**[6 Marks, Class:6]**

Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures

## **ModuleII**

### **Business Communication**

<b>InternalAssessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40marks</u></b>
<b>Total</b>	<b><u>50marks</u></b>

#### **Unit1:Introduction**

**[8 Marks, Class:8]**

Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution

#### **Unit 2: TypesofCommunication**

**[6 Marks, Class:6]**

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

#### **Unit 3: ToolsofCommunication**

**[6 Marks, Class:6]**

Emergence of communication technology, Modern Forms of communication, Fax, E-mail, Video Conferencing

#### **Unit4:Drafting**

**[20 Marks, Class:20]**

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

### **CC2.1 Chg Company Law Marks: 100**

<b>InternalAssessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

**Marks shown against the units indicate marks for Semester–end Examinations**

#### **Unit 1: INTRODUCTION TO COMPANY[No of classes 16 / Marks 16]**

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate ,Kinds of Companies ( Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company

Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporate veil.

#### **Unit 2: FORMATION OF A COMPANY[No of classes 16 / Marks 16]**

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

#### **Unit 3: COMPANY ADMINISTRATION[No of classes 16 / Marks 16]**

Director ( Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel ( Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

**Unit 4: SHARE CAPITAL & DEBENTURE [No of classes 16 / Marks 16]**

Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.

**Unit 5: CORPORATE MEETINGS [No of classes 16 / Marks 16]**

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

**CC 2.2 Chg**  
**Marketing Management and Human Resource Management**  
**Marks 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

Marks shown against the units indicate marks for Semester–end Examinations

**Module I**  
**Marketing Management**  
**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1: Introduction:**

**No. of classes: 8 / Marks: 8**

Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit 2: Consumer Behaviour and Market segmentation:**

**No. of classes: 8 / Marks: 8**

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.

**Unit 3: Product:**

**No. of classes: 8 / Marks: 8**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and

labeling; Product life-cycle; New Product Development Process.

#### **Unit 4: Pricing, Distribution Channels and Physical Distribution**

**No. of classes: 8 / Marks: 8**

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance;

Types of distribution channels; Factors affecting choice of distribution channel.

#### **Unit 5: Promotion and Recent developments in marketing:**

**No. of classes: 8 / Marks: 8**

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics.

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

### **Module II**

#### **Human Resource Management**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

#### **Unit 1: Nature and Scope**

**No. of classes: 8 / Marks: 8**

Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.

#### **Unit 2: Human Resource Planning**

**No. of classes: 8 / Marks: 8**

Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning.

#### **Unit 3: Recruitment and Selection**

**No. of classes: 8 / Marks: 8**

Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy – process – sources of Recruitment Definition of Selection, Steps in selection.

#### **Unit 4: Training and Development**

**No. of classes: 8 / Marks: 8**

Training and Development Meaning and purpose of training, Benefits of training to organisation and employees - Training methods.

#### **Unit 5: Job Evaluation and Performance Appraisal**

**No. of classes: 8 / Marks: 8**

Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance,

Performance Appraisal - Concept

**CC 2.1Cg**  
**COST AND MANAGEMENT ACCOUNTING – I**

**Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

**COST AND MANAGEMENT ACCOUNTING-I**

Unit	Topic	Content	Marks	Lecture
<b>MODULE - I</b>				
1.	Introduction	<ul style="list-style-type: none"> <li>Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System.</li> <li><b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise. <b>Costing Methods and Techniques</b> (introduction only).</li> </ul>	10	6
2	Material Costs	<ul style="list-style-type: none"> <li><i>Purchase of materials:</i> Organisation, purchase procedure, documentation.</li> <li><i>Storage of materials:</i> Need for storage, functions of a storekeeper, storage record, accounting for materials cost.</li> <li><i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity; Periodic Inventory, Perpetual Inventory, Physical verification.</li> <li>Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average.</li> </ul>	10	10
3	Employee Cost and Incentive Systems	<ul style="list-style-type: none"> <li>Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting).</li> <li>Main Principles for sound system of wage incentive schemes-(Halsey, Halsey-weir, Rowan); System of Wage Payment and Incentives.</li> </ul>	10	12
4	Overhead And Presentation of Cost	<p><b>Overhead</b></p> <ul style="list-style-type: none"> <li><i>Introduction:</i> Definition, Classification of Overhead-Functional and Behavioural.</li> <li><i>Manufacturing Overheads:</i> Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of underabsorption/over absorption of overheads; Basic concepts of different Capacities.</li> </ul> <p>Preparation of Cost Sheet (single product only)</p>	20	20
	Cost Book-keeping	Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in	10	8

		Various Accounts (Simple type) Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation.		
	<b>Costing Methods</b>	<ul style="list-style-type: none"> <li>• <b>Job Costing and Batch Costing</b></li> <li>• <b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit.</li> <li>• <b>Service Costing</b> - Introduction; Motor Transport Costing only</li> <li>• <b>Process Costing:</b> Meaning, Features, Processes vs Job Costing, Normal loss, Abnormal loss and gain and preparation of process accounts.</li> </ul>	<b>20</b>	<b>24</b>
		<b>Total</b>	<b>80</b>	<b>80</b>

### Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	<b>100</b>	<b>4</b>	
GE 3.3 Chg	Business Mathematics & Statistics	<b>100</b>	<b>6</b>	
CC3.1 Ch	Financial Accounting II	<b>100</b>	<b>6</b>	

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### SEC 3.1 Chg Information Technology & Its Application in Business (Theory -50 + Practical- 50)

Internal Assessment: **20 marks**

Semester-end Examinations: **80 marks**

**Total 100 marks**

Marks shown against the units indicate marks for Semester-end Examinations

### Module I Information Technology and Its Application in Business (Theory)

(Marks: 50)

Internal Assessment: **10 marks**

Semester-end Examinations: **40 marks**

**Total 50 marks**

#### Unit 1: Information Technology and Business

[8 Marks, Class: 8]

Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].

#### Unit 2: Data Organization and Data Base Management System [10 Marks, Class: 10]

(a) **Data Organisation:** Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-

Sequential, Relative], Traditional file organisation vs. Database file organisation.

**(b) Database Management System:** Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis-Concept.

### **Unit 3: Internet and Its Applications**

**[8 Marks, Class:8]**

Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET [brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.

### **Unit 4: Security and Encryption**

**[8 Marks, Class:8]**

Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPs, Significance of Website Auditing].

### **Unit 5: IT Act, 2000 and Cyber Crimes**

**[6 Marks, Class:6]**

IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.

## **Module II**

### **Information Technology and Its Application in Business (Practical)**

*(Marks: 50)*

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

### **Unit 1: Word Processing**

**[5 Marks, Class:5]**

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; 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**

**[5 Marks, Class: 5]**

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

### **Creating Business Presentations using above facilities.**

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

**[16 Marks, Class:16]**

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.

**Spreadsheet Functions:** Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV,

NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

**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 4: Database Management System**

**[8 Marks, Class: 8]**

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

#### **Unit 5: Website Designing**

**[6 Marks, Class: 6]**

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

### **GE 3.3 Chg Business Mathematics & Statistics Marks 100**

#### **Module I**

##### **Business Mathematics**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

- 1 Permutations and Combinations:** Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations. **[ 8 L/8 Marks]**
- 2 Set Theory:** Definition of set, Presentation of sets, Different types of sets- Null set, Finite and infinite Sets, Universal set, Subset, Power set etc.; Set Operations, Law of algebra of Sets. **[ 8 L/8 Marks]**
- 3 Binomial Theorem:** Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients. **[ 8 L/8 Marks]**
- 4 Logarithm:** Definition, Base and Index of Logarithm, General properties of Logarithm, Common Problems. **[ 8 L/8 Marks]**
- 5 Compound Interest and Annuities:** Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, Continuous compounding, Valuation of simple loans and debentures, Problems relating to Sinking Funds. **[ 8 L/8 Marks]**



## Module II Statistics

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

- 6. Correlation and Association:** Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes. [ 8 L/8 Marks]
- 7. Regression Analysis:** Least squares method, Simple regression lines, properties of regression, Identification of regression lines. [ 8 L/8 Marks]
- 8. Index Numbers:** Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses. [ 8 L/8 Marks]
- 9. Time Series Analysis:** Causes of variation in time series data, Components of time series, additive and multiplicative models, Determination of trend by semi-average, moving average and least squares (of linear, quadratic and exponential trend) methods; Computation of seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods; Simple forecasting through time series data. [ 8 L/8 Marks]
- 10. Probability Theory:** Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems. [ 8 L/8 Marks]

## CC3.1Cg FINANCIAL ACCOUNTING – II Marks 100

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

**Marks shown against the units indicate marks for Semester-end Examinations**

Unit	Topic	Details	Marks allotted	No. of lectures
1	Partnership accounts-I	Correction of appropriation items with retrospective effect.  Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	15	15
2	Partnership accounts-II	Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.	15	15

3	Branch accounting	<p>Concept of Branch; different types of Branches.</p> <p>Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. ( at cost &amp; at IP ) – normal and abnormal losses.</p> <p>Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost &amp; at IP ) – normal &amp; abnormal losses</p> <p>Independent branch – concept of wholesale profit</p>	10	10
4	Hire purchase and Instalment payment system	<p>Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession</p> <p>Books of Seller – Stock and Debtors A/C ( with repossession)</p> <p>Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c ( with repossession)</p>	10	10
5	Departmental accounts	<p>Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.</p>	10	10
6	Investment Accounts	<p>Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum &amp; ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.</p>	10	10
7	<p>Business Acquisition and</p> <p>Conversion of partnership into limited company</p>	<ul style="list-style-type: none"> <li>Profit/ loss prior to incorporation; Accounting for Acquisition of business.</li> <li>Conversion of Partnership into Limited Company – with and without same set of books</li> </ul>	10	10
			80	80

## GE 4.1 Chg

### Microeconomics-II & Indian Economy (50+50)

Internal Assessment: 20 marks

Semester-end Examinations:

80marks Total 100marks

Marks shown against the units indicate marks for Semester-end Examinations

#### Module I

### Microeconomics-II

Internal Assessment: 10 marks

Semester-end Examinations:

40marks Total 50marks

#### Unit: I Monopoly

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only). [L 10/ Marks:10]

#### Unit: II Imperfect Competition

Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example) [L 15/Marks:15]

#### Unit: III Factor Price Determination

Introduction; Marginal Productivity Theory of Distribution; Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour; Wage Determination in an Imperfectly Competitive Labour Market: Case of Collective Bargaining, Factors determining the power of trade unions to raise wages; Theory of Rent: Ricardian Theory of Rent, Modern Theory of Rent, Quasi-rent; Theory of Profit: Gross Profit and Net Profit, Accounting Profit and Normal Profit, Different Theories of Determination of Profit; Concept of Interest: Gross Interest and Net Interest, Classic Theory of Interest Rate Determination. [L 15/ Marks:15]

#### Module II

### Indian Economy

Internal Assessment: 10 marks

Semester-end Examinations: 40marks

Total 50marks

#### Unit: I Basic Issues in Economic Development

Concepts and measures of development and underdevelopment; Concept of national income: GDP, GNP, NDP, NNP, NI (concept only). [L 5/Marks:5]

#### Unit: II Basic Features of Indian Economy

Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth. [L 10/Marks:10]

#### Unit: III Sectoral Trends and Issues

(a) **Agricultural Sector:** Problem of low productivity; Green Revolution and its impact; Land

Reforms; Problems of rural credit and marketing.

(b) **Industry and Service Sector:** An overview of industrial growth during pre-reform and post-reform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period.

(c) **External Sector:** Problem of unfavourable balance of payments and policy measures.

[L 15/ Marks:15]

#### **Unit:IV Social Issues in Indian Economy**

Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.

[L 10/ Marks:10]

### **CC 4.1 Chg**

## **Entrepreneurship Development and Business Ethics**

**Internal Assessment: 20 marks**

**Semester-end Examinations:**

**80marks Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

### **Module I**

## **Entrepreneurship Development**

**Internal Assessment: 10 marks**

**Semester-end Examinations:**

**40marks Total 50 marks**

#### **Unit-1: Introduction:**

**No. of classes: 10 / Marks: 10**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

#### **Unit-2:**

**No. of classes: 10 / Marks: 10**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

#### **Unit-3:**

**No. of classes: 10 / Marks: 10**

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report

#### **Unit-4:**

**No. of classes: 10 / Marks: 10**

Mobilizing Resources (10 Lectures) Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems;

## **Module II Business Ethics**

**Internal Assessment: 10 marks**  
**Semester-end Examinations:**  
**40 marks Total 50 marks**

### **Unit1: Business Ethics**

**No. of classes: 8 / Marks:8**

Introduction – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics

### **Unit2: Principles of Business Ethics**

**No. of classes: 8 / Marks:8**

Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]

### **Unit3: Ethics in Management**

**No. of classes: 8 / Marks:8**

Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.

### **Unit4: Corporate Culture**

**No. of classes: 8 / Marks:8**

Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics

### **Unit4: Ethics & Corporate Governance**

**No. of classes: 8 / Marks:8**

Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]

## **CC 4.1 Cg**

### **TAXATION-I**

**Full Marks – 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations:**  
**80 marks Total 100 marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

#### **Unit 1 : a) Basic Concepts and Definitions under IT Act**

Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.

- b) **Residential Status and Incidence of Tax**  
Residential status of all persons except company
- c) **Incomes which do not form part of Total Income**  
Except section 10AA.
- d) **Agricultural Income**  
Definition, determination of agricultural and non-agricultural Income.  
(L-10 / M-10)

**Unit 2 : Heads of Income and Provisions governing Heads of Income**

- a) *Salaries*
- b) *Income from House property* (L-30 / M-30)

**Unit 3 : Heads of Income and Provisions governing Heads of Income**

- a) *Profits and Gains of Business or Profession*  
Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(1)(2), (iii), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)
- b) *Capital Gains*  
Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.
- c) *Income from Other Sources*  
*Basis of charge excluding deemed dividend (L-25 / M-25)*

Unit 4 :

- a) *Income of other Persons included in Assessee's Total Income*  
*Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.*
- b) *Set off and Carry Forward of Losses*  
*Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.*
- c) *Deductions from Gross Total Income*  
*Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U*
- d) *Rebate u/s 87A* (L-15 / M-15)

**CC 4.2 Cg**  
**Cost and Management Accounting -II**

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations:**

**80marks Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

Unit	Topic	Content	Marks	Lecture
1	<b>Joint Product and By products</b>	Concept of Joint products and by-products; Apportionment of common costs to joint products, and costing of By Products.	20	18
	<b>ABC</b>	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantages and disadvantages.		
2	<b>Budget and Budgetary Control</b>	Budget and Budgetary Control; principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of cash budget, flexible budget.	10	12

3	<b>Standard Costing</b>	Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Cost (concepts only) variance.	20	20
4	<b>CVP Analysis, Marginal Costing</b>	<b>CVP Analysis</b> Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph <b>Marginal Costing and Management Decisions</b> – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques. <b>Problems relating above areas</b>	20	15
5	<b>Short term Decision</b>	Marginal costing Techniques; Marginal Cost and product Pricing; Product Mix and Make or Buy Decisions (simple Type).	10	15
			80	80

### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

#### CC 5.1Cg Auditing & Assurance

Full Marks – 100

Internal Assessment: 20 marks

Semester-end Examinations:

80 marks Total 100 marks

Marks shown against the units indicate marks for Semester–end Examinations

#### UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L)

- Definition-Nature-Scope and Objectives of Independent Financial Audit
- Basic Principles Governing an Audit- Concept of Auditor's Independence
- Errors and Fraud-Concepts, Means of Doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud.
- Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final)
- Standards on Auditing (SA)- Concept and Purpose

*(This unit should be studied with SA 200 and SA 240)*

#### UNIT – II AUDIT PROCEDURES AND TECHNIQUES (15M 15L)

- Auditing Engagement-Audit Planning- Audit Programme (Definitions)
- Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit File (Permanent and Current) – Audit Note Book- Audit Memorandum.

- Audit Evidence – Concept, Procedures to Obtain Audit Evidence
- Routine Checking, Test Checking and Auditing in Depth
- Audit of Educational Institutions and Hospitals

*(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)*

#### **UNIT– III INTERNAL CONTROL SYSTEM (10M 10L)**

- Internal Control- Definition, Objectives
- Internal check- Definition, Objectives
- Internal Audit- Definition, Objectives, Reliance by Statutory Auditor on Internal Auditor's Work

*(This unit should be studied with SA 610)*

#### **UNIT– IV VOUCHING, VERIFICATION AND VALUATION (10M 10L)**

- **Vouching** - Meaning, Objectives – Factors to be Considered during Vouching - Vouching of Following Items: i) **Receipts**: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) **Payments**: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses
- **Verification and Valuation** – Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of Following Items: i) **Non-Current Assets**: Goodwill, Patent and Copy Right, Plant and Machinery, ii) **Investments** iii) **Current Assets**: Inventory, Loan and Advance, Cash and Bank Balances iv) **Non-current Liability**: Secured Loan v) **Current Liability**: Trade Payables (Sundry Creditors).

#### **UNIT - V COMPANY AUDIT (15M 15L)**

- Qualification, Disqualification, Appointment and Rotation, Removal and Resignation,
- Branch Audit and Joint Audit
- Depreciation – Concept and Provisions of the Companies Act
- Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility.

#### **UNIT - VI AUDIT REPORT AND CERTIFICATE (10M 10L)**

- Definition – Distinction between Report and Certificate- Different types of Report
- Contents of Audit Report (As per Companies Act and Standards on Auditing)
- True and Fair View – Concept
- Materiality – Concept

*(This unit should be studied with SA 700)*

#### **UNIT–VII OTHER THRU STAREAS (10M 10L)**

- Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act
- Management Audit - Concepts, Objectives, Advantages
- Tax Audit - Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)



**DSE 5.1A**  
**TAXATION-II**

## Full Marks – 100

**Internal Assessment: 20 marks**

### Semester-end Examinations:

**80marksTotal100marks**

**Marks shown against the units indicate marks for Semester-end Examinations**

# Module I

## Direct Tax

**Internal Assessment: 10 marks**

### Semester-end Examinations:

**40marksTotal50 marks**

## Unit 1 : Computation of Total Income and Tax Payable

- a) Rate of tax applicable to different assesses (except corporate assessee)
  - b) Computation of tax liability of an individual, Firm (excluding application of AMT)
- (L-15 / M-15)**

## **Unit 2 : TAX MANAGEMENT**

- a) **Provision for Filing of Return**  
Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN
  - b) **Assessment of Return**  
Self assessment u/s 140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.
  - c) **Advance Tax**  
Who is liable to pay, due dates and computation of advance tax (excluding corporate assesseees)
  - d) **Interest & Fees**  
Section 234A, 234B, 234C, 234F (simple problems on interest and fees)
  - e) **TDS**  
Provisions regarding TDS from salary, interest on securities, horseracing, lottery.
- (L-25 /M-25)**

## Module II

# INDIRECT TAXES

**Internal Assessment: 10 marks**

### Semester-end Examinations:

**40marksTotal50 marks**

### **Unit 3 : Basic concepts of indirect tax and overview of GST**

**(L-5 / M-5)**

**Unit 4 : Taxable event, supply – concept, time, value and place, charge of GST (L-15// M-15)**

Unit 5 : Input and output tax computation

. (L-10// M-10)

Unit 6 : Customs

Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidised goods, Anti Dumping, Valuation of Custom Duty. (L-8 /M-10)

### **DSE 5.2 A**

## **CORPORATE ACCOUNTING**

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations:**

**80marks Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

Unit	Topic	Details	Marks allotted	No. of lectures
1	Company – Introduction  And  Accounting for Shares & debentures	<ul style="list-style-type: none"><li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li><li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.</li><li>• Right and Bonus Share – Rules, Accounting</li><li>• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked &amp; firm underwriting; Accounting.</li><li>• Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS.</li></ul>	20	20
2	Buy back and Redemption of preference shares	<ul style="list-style-type: none"><li>• Buy Back of Securities – meaning, rules and Accounting.</li><li>• Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)</li></ul>	10	10
3	Company Final Accounts	Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet.  (tax on net profit without recognizing deferred tax)	15	15

4	Redemption of debenture	Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund	10	10
5	Valuation	Goodwill – valuation using different methods,i.e., Average Profit, Super Profit, Capitalisation and Annuity.  Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and fair value	10	10
6	<b>Company Merger And Reconstruction</b>	<ul style="list-style-type: none"> <li>Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); inter-company transactions (excluding inter-company share holding).</li> <li>Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet afterreconstruction</li> </ul>	15	15
		Total	80	80

### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns (70+30)	100	4	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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### SEC 6.1Chg

#### COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN

(Practical)

Full Marks 100

InternalAssessment: 20 marks

Semester-end Examinations:

**80marksTotal100marks**

Marks shown against the units indicate marks for Semester–end Examinations

**Unit-1: Computerized Accounting Package: Using Generic Software [40 Marks, Class: 40]**

- (a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation,
- (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
- (c) Payroll Accounting
- (d) TDS, GST
- (e) Back up & Restore, Export and Import data

**Unit 2: Designing Computerized Accounting System****[15 Marks, Class: 15]**

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerized Accounting System using DBMS Package  
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report

**Unit-3: E-filing of Tax return [25 Marks, Class: 25]**

- (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC]
- (b) View form 26AS, Upload return, View e-file returns, e-verification
- (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- (d) E-Pay tax (Challan No./ITNS 280, ITNS 281)
- (e) Prepare and submit online form 10E [Relief u/s 89(1)]

**DSE 6.1 A****FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS****Full Marks 100****Internal Assessment:****20 marks Semester****end Examinations: 80 marks Total****100 marks****Marks shown against the units indicate marks for Semester-end Examinations****FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS**

Unit	Topic	Details	Marks allotted	No. of lectures
1	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance	15	15

		of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra-group Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)		
2	Accounting Standards	Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]	15	15
3	Fund Flow Statement	Concept of fund, meaning, nature, various sources And applications, advantages& limitations of Fund Flow Statement.	20	5
4	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.		15
5	Introduction to Financial Statements Analysis	Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. • Comparative Statement – meaning, preparation, uses, merits and demerits • Common -size Statement – meaning, preparation, uses, merits and demerits • Trend Analysis – meaning, determination, uses, merits and demerits	10	12
6	Accounting Ratios for FSA	Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.	20	18
			80	80

### **DSE 6.2 A**

## **FINANCIAL MANAGEMENT**

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations:**

**80marks Total 100marks**

**Marks shown against the units indicate marks for Semester–end Examinations**

Unit	Topic	Content	Marks	Hours
1	<b>Introduction</b>	<ul style="list-style-type: none"> <li>▪ Important functions of Financial Management</li> <li>▪ Objectives of the firm: Profit maximisation vs. Value maximisation</li> <li>▪ Role of Chief Financial Officer.</li> <li>▪ Financial environment in which a firm has to operate</li> </ul>	10	10
	<b>Basic Concepts</b>	<ul style="list-style-type: none"> <li>• Time Value of Money: concept and reasons</li> <li>• Compounding and Discounting techniques</li> <li>• Concepts of Annuity and Perpetuity.</li> <li>• Risk-return relationship (concept only)</li> </ul>		
2	<b>Sources of Finance and Cost of Capital</b>	<ul style="list-style-type: none"> <li>• Different sources of finance; long term and short term sources</li> <li>• Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).</li> </ul>	10	10
3	<b>Leverage and Capital Structure Theories</b>	<ul style="list-style-type: none"> <li>• EBIT-EPS analysis and its limitations. Financial break even, point of indifference</li> <li>• Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity</li> <li>• Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure, Various capital structure theories (excluding M-M model).</li> </ul>	10	10
4	<b>Working Capital Management (1)</b>	<ul style="list-style-type: none"> <li>• Introduction; Meaning and various concepts of Working Capital</li> <li>• Management of Working Capital and Issues in Working Capital</li> <li>• Estimating Working Capital Needs; Operating or Working Capital Cycle.</li> </ul>	10	10
5	<b>Working Capital Management (2)</b>	<p>Policies relating Current Assets – Conservative, Aggressive and Balanced</p> <ul style="list-style-type: none"> <li>▪ Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li>▪ Management of components of working capital (debtors management only – credit period - simple type)</li> </ul>	10	10
6	<b>Capital Expenditure Decisions (1)</b>	<ul style="list-style-type: none"> <li>• Purpose, Distinguishing features, Objectives &amp; Process, Understanding different types of projects</li> <li>• Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow</li> <li>• Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches</li> <li>• Payback Period method, Accounting Rate of Return and their relative merits and demerits</li> </ul>	10	10
7	<b>Capital Expenditure Decisions (2)</b>	<ul style="list-style-type: none"> <li>• Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods. (excluding replacement decision)</li> <li>• Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing.</li> </ul>	10	10
8	<b>Dividend Decisions</b>	<ul style="list-style-type: none"> <li>▪ Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth.</li> <li>▪ Dividend policies and formulating a dividend policy</li> <li>▪ Dividend Theories: Walter's Model, Gordon's Model,</li> </ul>	10	10
		Total	80	80

