

**MAHARAJA SRISCHANDRA COLLEGE**  
**B.Com. Honours & General Course Structure under Semesterised CBCS**  
**for April - August 2021**  
**Year 2: Semester IV**  
**GE 4.1 Chg**  
**Microeconomics-II & Indian Economy (50+50)**  
**Marks 100**

**Module I**  
**Microeconomics-II**

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

Content of the Syllabus	SECTION 4H1	SECTION 4H2	SECTION 4H3	SECTION 4H4	SECTION 4G1	SECTION 4G2
Unit: I Monopoly[ No. of classes: 10 / Marks: 10] 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).						
Unit: II Imperfect Competition[ No. of classes: 15 / Marks: 15] 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).						
Unit: III Factor Price Determination [ No. of classes: 15 / Marks: 15] 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.						

**Module II**  
**Indian Economy**

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

Content of the Syllabus	SECTION 4H1	SECTION 4H2	SECTION 4H3	SECTION 4H4	SECTION 4G1	SECTION 4G2
<b>Unit: I Basic Issues in Economic Development ( No. of classes: 5 / Marks: 5)</b> Unit: I Basic Issues in Economic Development Concepts and measures of development and underdevelopment; Concept of national income: GDP, GNP, NDP, NNP, NI (concepts only).						
<b>Unit: II Basic Features of Indian Economy ( No. of classes: 10 / Marks: 10)</b> <b>Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth.</b>						
<b>Unit: III Sectoral Trends and Issues ( No. of classes: 15 / Marks: 15)</b> <b>(a) Agricultural Sector: Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing.</b> <b>(b) Industry and Service Sector: An overview of industrial growth during pre-reform and postreform 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.</b> <b>(c) External Sector: Problem of unfavourable balance of payments and policy measures.</b>						
<b>Unit: IV Social Issues in Indian Economy ( No. of classes: 10 / Marks: 10)</b> <b>Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.</b>						

**B.Com. Honours & General Course Structure under Semesterised CBCS for  
April - August 2021  
Year 2: Semester IV  
CC 4.1 Chg  
Entrepreneurship Development and Business Ethics  
Marks 100**

**Module I  
Entrepreneurship Development**

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

Content of the Syllabus	SECTION 4H1	SECTION 4H2	SECTION 4H3	SECTION 4H4	SECTION 4G1	SECTION 4G2
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	AG	AG	AG	AG	SN	SN
<b>Unit-2: No. of classes: 10 / Marks: 10</b> 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.	AG	AG	AG	AG	SN	SN
<b>Unit-3: No. of classes: 10 / Marks: 10</b> 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	AG	AG	AG	AG	SN	SN
<b>Unit-4: No. of classes: 10 / Marks: 10</b> Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic startup problems;	SS	SS	SS	SS	SN	SN

**Module II  
Business Ethics**

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

Content of the Syllabus	SECTION 4H1	SECTION 4H2	SECTION 4H3	SECTION 4H4	SECTION 4G1	SECTION 4G2
<b>Unit 1: Business Ethics, No. of classes: 8 / Marks: 8</b> 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.	PRD	PRD	PRD	PRD	SM	SM
<b>Unit 2: Principles of Business Ethics, No. of classes: 8 / Marks: 8</b> Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]	PRD	PRD	PRD	PRD	SM	SM
<b>Unit 3: Ethics in Management No. of classes: 8 / Marks: 8</b> Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.	PRD	PRD	PRD	PRD	SM	SM
<b>Unit 4: Corporate Culture, No. of classes: 8 / Marks: 8</b> Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics.	PRD	PRD	PRD	PRD	SM	SM
<b>Unit 5: Ethics &amp; Corporate Governance No. of classes: 8 / Marks: 8</b> Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]	SS	SS	SS	SS	SM	SM

B.Com. Honours & General Course Structure under Semesterised CBCS for April - August 2021 Year 2: Semester IV CC 4.1 Ch; TAXATION-I; Marks 100 Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks						
Content of the Syllabus	SECTION 4H1	SECTION 4H2	SECTION 4H3	SECTION 4H4		
<b>Unit-1: [No. of classes: 10 / Marks: 10]</b> a) <b>Basic Concepts and Definitions under IT Act:</b> 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) <b>Residential Status and Incidence of Tax</b> <b>Residential status of all persons except company</b> c) <b>Incomes which do not form part of Total Income Except section 10AA.</b> d) <b>Agricultural Income:</b> Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income.	SPK	SPK	SPK	SPK		
<b>Unit-2: Heads of Income and Provisions governing Heads of Income [ No. of classes: 30 / Marks: 30]</b> a) Salaries b) Income from House property	SYM	SYM	DJK	DJK		
<b>Unit-3: Heads of Income and Provisions governing Heads of Income [No. of classes: 25 / Marks: 25]</b> a) <b>Profits and Gains of Business and Profession -</b> 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) <b>Capital Gains-</b> 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) <b>Income from Other Sources-</b> Basis of charge excluding deemed dividend	NB	NB	NB	NB		
<b>Unit-4: No. of classes: 15 / Marks: 15</b> <b>Unit 4 : a) Income of other Persons included in Assessee's Total Income-</b> Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor. b) <b>Set off and Carry Forward of Losses-</b> 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) <b>Deductions from Gross Total Income -</b> Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U d) <b>Rebate u/s 87A</b>	NB	NB	NB	NB		

If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations / provisions in place of existing legislations/provisions with effect from such date as prescribed by CALCUTTA UNIVERSITY. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus.


B.Com. Honours & General Course Structure under Semesterised CBCS for April - August 2021 Year 2: Semester IV CC 4.2 Ch; Cost and Management Accounting -II; Marks 100 Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks						
Content of the Syllabus	SECTION 4H1	SECTION 4H2	SECTION 4H3	SECTION 4H4		
<b>Unit-1: [No. of classes: 10 / Marks: 20]</b> a) <b>Joint Product &amp; By product-</b> Meaning, treatment and apportionment of cost; decision relating further processing. b) <b>Activity Based Costing-</b> Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)	AG	AG	SN	SN		
<b>Unit-2: Budget and Budgetary Control [ No. of classes: 12 / Marks: 10]</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.	AG	AG	SN	SN		
<b>Unit-3: Standard Costing [No. of classes: 20 / Marks: 20]</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	NB	NB	KD	KD		
<b>Unit-4: CVP Analysis, Marginal Costing No. of classes: 15 / Marks: 20</b> <b>CVP Analysis Introduction;</b> 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.	NB	NB	KD	KD		
<b>Unit-5: Short-term Decision Making [No. of classes: 10 / Marks: 15]</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)	NB	NB	KD	KD		

<b>B.Com. Honours &amp; General Course Structure under Semesterised CBCS for</b> <b>April - August 2021</b> <b>Year 2: Semester IV</b> <b>CC 4.1 Cg;TAXATION-I; Marks 100</b> <b>Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks</b>					
Content of the Syllabus	SECTION 4G1	SECTION 4G2			
<b>Unit-1: [No. of classes: 10 / Marks: 10]</b> a) <b>Basic Concepts and Definitions under IT Act:</b> 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) <b>Residential Status and Incidence of Tax Residential status of all persons except company</b> c) <b>Incomes which do not form part of Total Income Except section 10AA.</b> d) <b>Agricultural Income:</b> Definition, determination of agricultural and non-agricultural Income,	DJK	DJK			
<b>Unit-2: Heads of Income and Provisions governing Heads of Income</b> <b>[ No. of classes: 30 / Marks: 30]</b> a) Salaries b) Income from House property	SYM	SYM			
<b>Unit-3: Heads of Income and Provisions governing Heads of Income [No. of classes: 25 / Marks: 25]</b> a) <b>Profits and Gains of Business and Profession</b> -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) <b>Capital Gains</b> - 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) <b>Income from Other Sources</b> - Basis of charge excluding deemed dividend	SYM	SYM			
<b>Unit-4: No. of classes: 15 / Marks: 15</b> <b>Unit 4 : a) Income of other Persons included in Assessee's Total Income</b> - Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor. b) <b>Set off and Carry Forward of Losses</b> - 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) <b>Deductions from Gross Total Income</b> - Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U d) <b>Rebate</b> u/s 87A	SYM	SYM			

If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations / provisions in place of existing legislations/provisions with effect from such date as prescribed by CALCUTTA UNIVERSITY. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus.

B.Com. Honours & General Course Structure under Semesterised CBCS for April - August 2021 Year 2: Semester IV CC 4.2 Cg; Cost and Management Accounting -II; Marks 100 Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks						
Content of the Syllabus	SECTION 4G1	SECTION 4G2				
<b>Unit-1: [No. of classes: 18 / Marks: 20]</b> a) <b>Joint Product &amp; By product-</b> Meaning, treatment and apportionment of cost; decision relating further processing. b) <b>Activity Based Costing-</b> Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantage and disadvantages.	SS	SS				
<b>Unit-2: Budget and Budgetary Control [ No. of classes: 12 / Marks: 10]</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.	SS	SS				
<b>Unit-3: Standard Costing [No. of classes: 20 / Marks: 20]</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	SJB	SJB				
<b>Unit-4: CVP Analysis, Marginal Costing</b> No. of classes: 15 / Marks: 20 <b>CVP Analysis Introduction;</b> 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. Problems relating above areas.	SJB	SJB				
<b>Unit-5: Short-term Decision Making [No. of classes: 10 / Marks: 15]</b> Marginal costing Techniques; Marginal Cost and product Pricing; Product Mix and Make or Buy Decisions (simple Type).	SJB	SJB				



  
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