

**Name of the Program: B.Com. HONS. 3-year Programme
And B.Com.(GEN) 3-year Programme**

1	Assignme nt	Semeste r	Course Code	Course Name	Course Outcomes (CO)		Programme Outcomes (PO)
1		I		Communicati ve English / MIL of 100	Unit 1:	Unit 1:	
					Unit 2:	Unit 2:	
					Unit 3:	Unit 3:	
					Unit 4:	Unit 4:	
					Unit 5:	Unit 5:	
2		I		GE 1.1 Chg Microeconomics & Statistics (50+50)	Unit 1:	Unit 1:	
					Unit 2:	Unit 2:	
					Unit 3:	Unit 3:	
					Unit 4:	Unit 4:	1

1	Assignment	Semester	Course Code	Course Name	Course Outcomes (CO)	Programme Outcomes (PO)
					Unit 5:	Unit 5: 2
3	DEBJANI KUNDU	I	CC 1.1 Chg	Business Laws	Unit 1: The Indian Contract Act, 1872	Unit 1: Definition, types, features, consideration, free consent, parties, discharge, special contracts
					Unit 2: The Sale of Goods Act, 1930	Unit 2: Definition, types of goods, condition, warranty, unpaid seller
					Unit 3: Partnership Laws	Unit 3: Definition, Types of Partners; registration of a Partnership Firms, Dissolution of firms, LLPs
					Unit 4: The Negotiable Instruments Act 1881	Unit 4: Definition, Features, Types, Endorsement, Holder in Due Course, Dishonour, Discharge
					Unit 5: Consumers Protection Act, 2019	Unit 5: Objectives and features, Consumer Protection Council, Consumer Dispute Redressal Agencies
4	SWARUP SAHA	I	CC 1.2 Chg	Principles of Management	Unit 1: Introduction	Unit 1: Understanding the basic idea of management and different managerial theories.
					Unit 2: Planning	Unit 2: Understanding the concepts of planning and difference with the forecasting.
					Unit 3: Organising	Unit 3: Understanding the process and structure of the organisation.
					Unit 4: Directing and Leadership	Unit 4: Understanding the elements of directing and different leadership theories, qualities of the leaders.

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					Unit 5: Motivation, Co-ordination and Control	Unit 5: Understanding different motivational theories and learn about how to make co-ordination and control within the organisation.
5	krishnapada Dash	I	CC 1.1 Ch & g	Financial Accounting - I	Unit 1: Introduction to GAAP.	Unit 1: Understanding of the accounting principles and practices.
					Unit 2: Understanding of incomes and expenses.	Unit 2: Imparting knowledge on capturing financial data for preparation of financial statement.
					Unit 3: To introduce students to the world of accounting standards and its relevance in processing financial information and its presentation before the user.	Unit 3: To impart knowledge about accounting standards and necessity in processing and presentation of financial information.
					Unit 4: Preparation of Final accounts of Trading Concern.	Unit 4: Imparting practical knowledge on preparation of financial statement.
					Unit 5: Method of preparation of Financial statements of Not for Profit organisations and from Incomplete records.	Unit 5: Imparting practical knowledge on preparation of financial statement from incomplete records and of Non-profit organisation.
					Unit 6: General knowledge on self balancing and sectional ledgers. To acquaint students with the computational procedure followed to claim against loss	Unit 6: Imparting practical knowledge on locating errors crept in accounts. To increase employability of students.
6	MDEEP GHOSH	I	(CVAC) Paper 1	Environmental Studies	Unit 1: Introduction to Environmental Studies	Unit 1: To impart basic knowledge about scope and significance of environmental studies, Sustainable development, and low carbon life style to promote mission life
					Unit 2: Ecology and Ecosystems	Unit 2: To understand the multitudinous aspects of ecosystems and ecological processes
					Unit 3: Natural Resources	Unit 3: To familiarize students with the renewable and non-renewable resources, resource exploitation, possible environmental impacts, issues, and mitigative measures

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	SON				Unit 4: Biodiversity and Conservation	Unit 4: Imparting knowledge about the biodiversity, threats, issues, international and national conservation efforts including roles of indigenous community in biodiversity conservation.
					Unit 5: Environmental Pollution	Unit 5: To classify different types of Environmental Pollution, causes, impacts and mitigative measures.
7	RAJENFRA NATH DATTA	II	E 2.1 Ch	E-Commerce & Business Communication (50+50)	Module 1 Unit 1: Introduction Unit-1 Module 1 Unit 2: E-CRM and SCM Unit-2 Module 1 Unit 3: Digital Payment Unit-3 Module 1 Unit 4: ERP Unit-4 Module 1 Unit 5: New Trends in E-Com Unit 5: Module II Unit 1: Introduction Unit 1: Module II Unit 2: Types of Communication Unit 2: Module II Unit 3: Tools of Communication Unit 3:	To acquire basic knowledge about E-Commerce, different E-Business models and e-Governance To Understand the concept of E-CRM, goals of E-CRM business framework, functional component, types, phases and strategies. Furthermore, it helps to get basic idea about SCM To familiarize students about different e-payment methods, digital wallet, digital signature, different payment gateways and also provide the basic information about Online banking system including risk involved in e-payment system Provide concept, benefit, enterprise potential, models, phases, and implementation & limitations of ERP It helps students gain knowledge about concepts of social commerce, digital marketing, and advertising on social media. The students will be able to learn concepts, importance, elements, process, forms, models, barriers, remedial measures of communication and role of conflict resolution It helps students to understand the concept about formal, informal, grapevine and corporate communication. Additionally, it will give idea about communication network. To familiarize students with the concept of communication technology and modern forms of communications such as FAX, E-mail and Video Conferencing

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					Module II Unit 4: Drafting	To helps students to draft notice,circular, resolution & minutes, reports, CV writing and business letter. Unit 4:
8	DEBJANI KUNDU	II	CC2.1 Ch	Company Law	Unit 1: Introduction	Unit 1: Types, definition, features
					Unit 2: Formation	Unit 2: MOA, AOA, alteration of AOA, Doctrines; Ultra Vires, Indoor Management, Constructive Notice
					Unit 3: Administration	Unit 3: Types, definition, appointment, qualification, resignation, removal, MD, Whole time director, Duties, Status
					Unit 4: Share, Debentures	Unit 4: Types, definition, appointment, qualification, resignation, removal, MD, Whole time director, Duties, Status
					Unit 5: Corporate Meetings	Unit 5: AGM-date,time,notice,quorum EGM date,notice, Board Meeting - notice,quorum,Agenda,Poll,Resolution
					Unit 6:	
					Unit 7:	
					Module:1-Unit:1 Introduction to Marketing	Unit 1: Understanding a broad overview, features, objectives and scope of marketing and its allied aspects, along with a conceptual understanding of the marketing environment and its effectiveness on the firms's operations.
					Module:1-Unit:2 Market Segmentation	Unit 2: Gaining knowledge about the market segmentation process and its components, understanding the concept of product differentiation and its scope.

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9	SAYAK MITRA	II	CC 2.2 Chg	Marketing Management and Human Resource Management	Module:1-Unit:3 Product	Unit 3:	Imparting knowledge about different product concepts and classifications and analysing various aspects of the firm's product offerings- product mix, branding, labelling, packaging, product life-cycle, and new product development process.
					Module:1-Unit 4: Pricing and Distribution	Unit 4:	Acquiring knowledge about the firm's product pricing policies, factors affecting pricing and different pricing techniques and strategies, concept, importance, and modes of product distribution channels.
					Module:1-Unit 5: Promotion and Recent developments in marketing	Unit 5:	Understanding different elements of the promotional mix and their respective concepts and importance in the marketing process along with exploration of conceptual understanding of several emerging means of marketing, including social marketing, online marketing, direct marketing, services, marketing, green marketing, rural marketing and its recent developments
					Module:2-Unit 1: Nature and Scope	Unit 1:	Understanding the fundamental concepts, nature, functions and scope of HRM
					Module:2-Unit 2: Human Resource Planning	Unit 2:	Gaining knowledge about the concept, needs and different factors associated with HR Planning.
					Module:2-Unit 3: Recruitment and Selection	Unit 3:	Imparting knowledge about the process, source, importance, policies of employee recruitment and subsequent steps associated with the selection process.
					Module:2-Unit 4: Training and Development	Unit 4:	Understanding the fundamental concepts, the purpose of the training and development process, and the exploration of different training methods and the benefits to the organization and employees.
					Module:2-Unit 5: Job Evaluation and Performance Appraisal	Unit 5:	Understanding the various techniques of job evaluation and their relative scope, importance in HRM, and a conceptual understanding of employee's performance appraisal process.
					Unit 1:		
					Unit 2:		

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10	DR. ASIT GOPE	II	CC 2.1Ch	Cost and Management Accounting - I	Unit 3:	2
					Unit 4:	1
					Unit 5:	2
						3
						2
11	ATTACHARYYA	III	SEC 3.1 Ch	Information Technology & Its Applications	Theory Unit1: Information Technology and Business	CO1 From this subject student will learn the basic concept about I.T., the role of I.T. in business. To enhance the knowledge of information technology and through it how proper inter and intra organizational communication can build up
					Theory Unit-2: Data Organization and Data Base Management System	CO2 It shall make the students enabled to learn database management system. It describes the requirements and applications of DBMS
					Theory Unit-3: Internet and Its Applications	CO3 At the end of the course, the learner is expected to have to a reasonable depth, an understanding of the working of the Internet
					Theory Unit- 4: Security and Encryption	CO4 Students will be able to understand and identify potential threats to the system, explain different authentication schemes and explain security features design to guard against threats.
					Theory Unit-5: IT Act. 2000 and Cyber Crimes	CO5 To provide the in depth idea about IT Act,2000 and its pros and cons

Sl. No.	Assignment	Semester	Course Code	Course Name	Course Outcomes (CO)	Programme Outcomes (PO)
11	ANINDITA BHANU	III	Eng	Application in Business (Theory-50 + Practical- 50)	Practical Unit-1: Word Processing Practical Unit-2: Preparing Presentations Practical Unit-3: Spreadsheet and its Business Applications Practical Unit-4: Database Management System Practical Unit-5: Website Designing	Practical After completing the application part of this course, students can get a wide knowledge of word, excel, power point presentation, which are very much required skills in Indian as well as Global job market. It provides an idea about the use of applications software, practical application of methods such as MS-PowerPoint, MS-Office, MS-Access and Website Designing
12	HOPADHYAY	III	GE 3.1	Business Mathematics	Module I : Unit 1 : Permutations and combinations Module I : Unit 2 : Set Theory Module I : Unit 3 : Binomial Theorem Module I : Unit 4 : Logarithm Module I : Unit 5 : Compound Interest and Annuities	Unit 1 : Unit 2 : Unit 3 : Unit 4 : Unit 5 :

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12	PRADIP MUK	III	CC3.1	Mathematics & Statistics	Module II : Unit 1 : Correlation and association Unit 1 :	
					Module II : Unit 2 : Regression Analysis Unit 2 :	
					Module II : Unit 3 : Index Numbers Unit 3 :	
					Module II : Unit 4 : Time series Analysis Unit 4	
					Module II : Unit 5 : Probability Theory Unit 5 :	
13	SABA NAAZ	III	CC3.1	Financial Accounting II	Unit 1: Unit 2: Unit 3: Unit 4: Unit 5:	Unit 1: 3 Unit 2: 2 Unit 3: 3 Unit 4: 3 Unit 5: 2

1	Assignment	Semester	Course Code	Course Name	Course Outcomes (CO)	Programme Outcomes (PO)
						2
					C06	
14	DR. SUPTI KOTAL	III	CC3.2 Ch	Indian Financial System	Unit 1:	2
					Unit 2:	3
					Unit 3:	1
					Unit 4:	2
15		IV	GE 4.1 Ch	Microeconomics II & Indian Economy (50+50)	Unit 1:	3
					Unit 2:	2
					CO2	
					Unit 3:	3
					CO3	
					Unit 4:	1
					CO4	
					Unit 5:	3
					CO5	

1	Assignment	Semester	Course Code	Course Name	Course Outcomes (CO)	Programme Outcomes (PO)
16	RAKTIM GHOSH	IV	C 4.1 Ch	Entrepreneurship Development and Business Ethics	Module 1: Unit 1: Introduction to Entrepreneurship	Module 1: Unit 1: Learning the basics of Entrepreneur and Entrepreneurship, functions and types, role models in Indian business, conflict in family business and resolution.
					Module 1: Unit 2: Stimulation, Support, and	Module 1: Unit 2: Studying the methods of providing stimulation, support, and sustainability by public and private systems, providing support from marketing and technology and industrial assistance, and other terminologies.
					Module 1: Unit 3: Business Plans and Project	Module 1: Unit 3: Learning how to write business plans and project proposals, its significance, feasibility study with relevant case studies.
					Module 1: Unit 4: Financial Solutions to Entrepreneurship	Module 1: Unit 4: Gaining insights into the MSME sector, financial aspects of Entrepreneurship, parties involved in startups, solving problems in a startup.
					Module 2: Unit 1: Basics of Business Ethics	Module 2: Unit 1: Learning the basics of Business Ethics, relevance, CSR and factors influencing business ethics
					Module 2: Unit 2: Principles of Business Ethics	Module 2: Unit 2: Gaining knowledge on the principles of business ethics, ethical dilemma, features and significance
					Module 2: Unit 3: Ethics in Management	Module 2: Unit 3: Gaining insights into HRM, Marketing, Accounting and Work place ethics
					Module 2: Unit 4: Corporate Culture	Module 2: Unit 4: Learning corporate culture, the impact of corporate culture, globalization and corporate code ethics
					Module 2: Unit 5: Corporate Governance	Module 2: Unit 5: Basics of corporate culture, reports of corporate governance, benefits and limitations
						YYA

1	Assignment	Semester	Course Code	Course Name	Course Outcomes (CO)	Programme Outcomes (PO)
17	NABARUN BHATTACHARJEE	IV	CC 4.1 Cl	Taxation I	Unit 2: Heads of Income and Provisions gov	Unit 2: Students would compute income from salaries, house property.
					Unit 3: Heads of Income and Provisions gov	Unit 3: Students would compute income from business/profession, capital gains and income from other sources.
					Unit 4: Income of other Persons included in	Unit 4: Students would know how clubbing of income is to be done, how losses of current year and previous year be adjusted. Students would discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961.
18	DR. ASIT GOPE	IV	CC 4.2 Cl	Cost and Management Accounting - II	Unit 1: Introduction	Unit 1: 3
					Unit 2:	Unit 2: 2
					Unit 3:	Unit 3: 1
					Unit 4:	Unit 4: 2
					Unit 5:	Unit 5: 3
					CO2	2
					UNIT 1: CONCEPT, NEED AND PURPOSE OF AUDIT	CO1 Here, students can gain knowledge of the subject ,its importance in post accounting.

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19	SUBHAJIT BHADRA	V	CC 5.1Ch & g	Auditing & Assurance	UNIT 2:AUDIT PROCEDURES AND TECHNIQUES	CO2 It is the basic part where students can gather knowledge about different procedures and techniques related to audit.
					UNIT 3:AUDIT RISK AND INTERNAL CONTROL SYSTEM	CO3 Students can identify Different types of risk involved in auditing and how to control those risk related problems.
					UNIT 4: VOUCHING,VERIFICATION AND VALUATION	CO4 Students would gauge about the important elements of the company where fraud can made and to verify those and value of those important items.
					UNIT 5: COMPANY AUDIT	CO5 Here, students can gain knowledge regarding company auditing techniques different standards of auditing in our country.
					UNIT 6: AUDIT REPORT AND CERTIFICATE	CO6 Students would identify about different types of reports and certificates provided by the auditors and its implications.
					UNIT 7: OTHER THRUST AREAS	CO7 student can be able to gain knowledge about cost,tax ,social ,environent and others new areas of audit and their importance
20	ARUN BHATTACHARYYA	V	CC 5.2 Ch & g	CC 5.2 Ch Taxation II	Unit 1: Computation of Total Income and T	CO1 This subject helps the student to acquire knowledge about Income Tax provisions, computation of total tax, tax payable
					Unit 2: TAX MANAGEMENT: (a) Provisio	CO2 This would help to provide an insight in to practical aspects and procedural aspects for filling tax returns .
					Unit 3: Basic Concept of Indirect Tax and overview of G	CO3 This would help to build a basic concepts and terms under GST Act
					Unit 4: Taxable event, supply- Concept, tim	CO3 This would help to understand the application of GST Knowledge in both theoretical and practical aspects, to This would help to explain the levy and collection of GST in terms of supply of Goods and Services.

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	NAB				Unit 5: Input and output tax computation , Input Tax credit	This would help to explain importance and benefits of Input Tax Credit , describe the provisions of Reverse Charge Mechanism and composition scheme of levy.
					Unit 6: Customs	This would help to understand the basic concepts of customs and to analyse the outlook of customs law and custom duties.
					Module I : Unit 1 : Introduction	
					Module I : Unit 2 : National income Accounting	
					Module I : Unit 3 : Determination of Equilibrium Level of National Income	
					Module I : Unit 4 : Commodity market and Money market equilibrium	
					Module I : Unit 5 : Money, Inflation and Unemployment	
					Module II : Unit 1: Function, Limit and Continuity (Unit 1:	This would help to understand the different types of functions and how to find domain and range of a function. Limits are essential to calculus and are used to define continuity, derivatives and integrals.

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21	PRADIP MUKHOPADHYAY	V	OSE 5.1 A	Economics II and Advanced Business Mathematics	<p>Module II : Unit 2: Differentiation and Integration</p> <p>Unit 2: Students will be able to learn how the derivative can be used to determine the rate of change of a quantity with respect to other quantity. With the help of derivative how to find marginal utility, marginal cost, marginal revenue and price elasticity of demand in Economics. Integration would help to find the integral of the function and the resultant expression represents the area enclosed by the function with reference to one of the axes.</p> <p>Unit 3: Students will be able to learn how the derivative can be used to find turning points on the graph of a function which in turn will help to locate points at which largest and smallest values. Students will be able to learn how the derivative can be applied in Economics such as Cost minimisation, Revenue maximisation and Profit maximisation. The basic idea of learning integral calculus is finding the area under a curve.</p> <p>Unit 4: Students will be able to define determinants and understand their relation to matrices. Explain the methodology to solve the linear simultaneous equations. The determinant allows us to determine whether a system of equations has a unique solution or not.</p> <p>Unit 5: Students will be able to define the term matrix. Demonstrate and understanding of how to translate a linear simultaneous equations into a matrix form and how to finding solutions of linear simultaneous equations. Demonstrate adding, subtracting and multiplying in matrix form.</p>	
	ATTA				<p>Unit 1: Company Introduction and Accounting for Shares & Debentures</p> <p>Unit 1: To introduce students with corporate accounting by discussing basic provisions. Furthermore to introduce students with the accounting of issue of share, right issue, underwriting of shares and debentures, ESOP</p> <p>Unit 2: Buy Back and Redemption of Preference Shares</p> <p>Unit 2: To make students understand the rules and accounting procedure of buy back of share and redemption of preference shares</p> <p>Unit 3: Company Final Accounts</p> <p>Unit 3: To introduce students to Schedule-III of Companies Act, and helps students to prepare statement of profit and loss and balance sheet</p>	

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22	RAJENFRA NATH D	V	DSE 5.2 A*	Corporate Accounting	Unit 4: Redemption of Debenture	Unit 4:	To familiarize students with important provisions with regards to redemption of debentures, and also helps students to learn the accounting for redemption of debenture by conversion, by lot, by purchase in the open market held as investment and use of sinking fund
					Unit 5: Valuation	Unit 5:	To make students understand the valuation of goodwill and share by different methods
					Unit 6: Company Merger and Reconstruction	Unit 6	To make students understand the meaning of amalgamation, absorption and reconstruction and accounting in the books of transferor and transferee books. Furthermore the students will learn the concept, provisions and accounting of internal reconstruction.
						CO7	
23	krishnapada Dash	VI	EC 6.1Ch	Computerised Accounting and e-Filing of Tax Returns	Unit: I: To gain practical knowledge on preparation of books of accounts in electronic data processing system.	Unit 1:	To increase the employability of students in the field of accounting service industry and job opportunity.
					Unit 2: To impart practical knowledge on designing customised Computerized Accounting System.	Unit 2:	To increase the employability of students in the field of electronic data processing environment.
					Unit-3: To give practical knowledge on processing of E-filing of Tax return	Unit 3:	To establish relationship between acquired knowledge and its application in solving problems of day-to-day life. To enhance the scope of self-employment.

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24	krishnapada Dash	VI	CC 6.1 Cl	Project Work	<p>1. To establish relation between the acquired knowledge in the different field of knowledge covered in the course curriculum with the practical life.</p> <p>2. To create awareness among the students about the economic and business environment to be an entrepreneur.</p>	<p>1. To motivate students to be an entrepreneur instead of being a job seeker.</p> <p>2. To gain knowledge on application of acquired knowledge in the whole course in solving problem of commerce and industry.</p> <p>3. To increase employability of the pass outs.</p>
					Unit 1: Holding Company	Unit 1: Help the students to understand the basic principles related to holding and subsidiary companies and preparation of the Consolidated Balance Sheet
					Unit 2: Accounting Standard	Unit 2: To make the students understand about the Accounting Standard , the conceptual framework and presentation of financial statements

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25	SABA NAAZ	VI	SE 6.1 A*	Financial Reporting and Financial Statement Analysis	Unit 3: Fund Flow Statement	Unit 3: It would help the students to understand the concept of fund, it's sources and application 3
					Unit 4: Cash Flow Statement	Unit 4: students will learn the inflow and outflow of cash based on the different activities and presentation and presentation as per the relevant Accounting standard1
					Unit 5: Introduction to Financial Statements Analysis	Unit 5: To make students understand about the Financial Statement and the different approaches and parties related to Financial Statements Analysis (FSA)3
					Unit 6: Accounting Ratios for FSA	Unit 6: To familiarize the students with different accounting ratios, computation, analysis, and interpretation and pre
26	IP SAHA	VI	SE 6.2 A*	Financial	Unit 1:	Unit 1: 2
					Unit 2:	Unit 2: 2
					Unit 3:	Unit 3: 3

1	Assignment	Semester	Course Code	Course Name	Course Outcomes (CO)		Programme Outcomes (PO)
20	SWARU	VI	SE 02A	Management	Unit 4:	Unit 4:	3
					Unit 5:	Unit 5:	2
						CO6	3

Name of the Programme: BSc (Economics) Hons & General	
Programme Outcomes (PO)	
PO1	PO1: Gain of Economic Knowledge: Apply a strong foundation of economic theory, principles, and methodologies to analyze and solve complex economic problems
PO2	PO2: Ability to analyse the Problem: Identify, formulate, and critically analyse economic issues and challenges using relevant research literature and data to arrive at
PO3	PO3: Attainment of Optimal Solutions: Design innovative and practical solutions to address complex economic problems while considering factors such as public welfare, environmental sustainability, and socio-cultural implications.
PO4	PO4: Economics and Society trade-off : Analyse and assess economic issues in the context of broader societal, legal, and ethical considerations, and understand the
PO5	PO5: Environment and issues of Sustainability: Recognize the impact of economic policies and practices on the environment and society, and advocate for sustainable
PO6	PO6: Public Policy and Finance for implementation of plans: Apply principles of public policy and financial analysis to economic projects, contributing to efficient and
PO7	PO7: Application of economic and statistical tools: Utilize modern economic tools, software, and information technology to analyze economic data, make predictions, and
PO8	PO8: Continuous Learning : Recognize the need for continuous learning and professional development, staying abreast of advancements in economic theories, methodologies, and practices to adapt to the dynamic nature of the field.

Semester	Course Code	Course Name	Course Outcomes (CO)	PO1	PO2	PO3	PO4	PO5	
I	CC1	Introductory Microeconomics	CO1: Identification of fundamental concepts and theoretical understanding of economic landscape	CO1	3	3	2	3	2
			CO2: Analysis of demand and supply and determination of equilibrium price--change in price due to increase or decrease in demand/supply	CO2	2	3	2	3	2
			CO3: Consumer decision-making	CO3	2	2	2	2	2
			CO4: Analysis of the complex decision-making processes employed by consumers and firms--detailed and informed perspective on economic transactions and strategies.	CO4	3	3	3	3	3
			CO5: Application of theories in real world situations	CO5	2	2	2	2	2
I	CC2	Mathematical Methods for Economics-I	CO1: Understanding the basic concepts of set theories, limit, continuity and applications	CO1	1	1	1	1	1
			CO2: analysis of convex, concave and linear function and application of derivatives--Application of concept of elasticity and marginal values in real world	CO2	3	3	3	3	3
			CO3: Profit maximisation	CO3	2	2	2	2	2
			CO4: Application of integration techniques in economics by obtaining total from marginal--use of matrix technique into Input-Output Analysis	CO4	3	3	3	3	3
			CO5: Application of game theory which helps in formulation of economic strategies to determine optimal solution	CO5	3	3	3	3	3
II	CC3	Introductory Macroeconomics	CO1: Basic analysis of the concept of national income and other welfare indicators for understanding the circular flow of income in the economy	CO1	2	2	2	2	2
			CO2: Government budget.	CO2	2	2	2	2	2
			CO3: Monetary system	CO3	2	2	2	2	2
			CO4: theoretical knowledge of financial market and investment and it's applications	CO4	3	3	3	3	3
			CO1: Analysis of function of several variables and economic applications through different theorems and curves in the perspective of consumption and production.	CO1	3	3	3	3	3

II	CC4	Mathematical Methods for Economics-II	CO2: Optimisation of linear and non-linear functions with and without constraints and economic applications of linear programming.	CO2	2	2	2	2	2
			CO3: Analysis of 1st and 2nd order derivatives in difference equation and analysis of business cycles and fluctuations in the real world through economic models	CO3	3	3	3	3	3
			CO4: Concept of linear differential equations and economic applications in a single and multimarket models along with economic applications in micro and macro framework.	CO4	3	3	3	3	3
III	CC5	Intermediate Microeconomic s-I	CO1: Analysis of the theories of consumer behaviour through intertemporal choice and ch	CO1	3	3	3	3	3
			CO2: Analysis of technology through various concepts of production and cost and their ap	CO2	2	2	2	2	2
			CO3: Illustration of the concept of markets and essentials of a perfect market structure in	CO3	3	3	3	3	3
			CO4: Description of input markets under perfect competition	CO4	3	3	3	3	3
III	CC6	Intermediate Macroeconomic s-I	policies in IS-LM Model	CO1	1	1	1	1	1
			of underemployment	CO2	2	2	2	2	2
			budget deficit	CO3	3	3	3	3	3
			CO4: Understanding the concept of inflation and its types and relation with unemployment--Role of rational expectations in this context	CO5	3	3	3	3	3
III	CC7	Statistics for Economics	CO1: Identification of the difference between population and sample and representation of data in graphical and tabular method	CO1	2	2	2	2	2
			CO2: Analysis of descriptive statistics through central tendency, dispersion, moments and regression techniques	CO2	1	1	1	1	1
			CO3: Discussion of elementary probability theory and Bayes' Theorem and applications	CO3	2	2	2	2	2
			CO4: Detailed analysis of probability Distribution	CO4	3	3	3	3	3
			and hypothesis	CO5	2	2	2	2	2
III	SEC I	Data Analysis	CO1: Techniques of collection and representation of data	CO1	2	2	2	2	2
			CO2: Provision of idea about Indian Official statistics --CSO, NAS, NSSO, RBI, Population d	CO2	1	1	1	1	1
			CO3: Examine the utility of governmental tools like tax, public expenditure, debt managem	CO3	1	1	1	1	1
			CO4: Management of data using various statistical software	CO5	3	3	3	3	3
III	SEC I	Rural Development	agricultural development	CO1	3	3	3	3	3
			CO2: Examination of the role of panchayats in rural development	CO2	2	2	2	2	2
			Grameen Bank	CO3	3	3	3	3	3
			CO4: Evaluation of selected government initiatives in rural development	CO4	2	2	2	2	2
IV	CC8	Intermediate Microeconomic s-II	CO1: Pricing in different imperfect market structure --short and long run equilibrium	CO1	3	3	3	3	3
			interpretations	CO2	2	2	2	2	2
			CO3: Concept of price discrimination and its applications in the real world	CO3	3	3	3	3	3
			CO4: Analysis of inputs market under imperfect competition with special emphasis to labo	CO4	3	3	3	3	3

			C05: Understanding of different welfare aspects like equity, efficiency, market failure, etc	CO5	2	2	2	2	2
			C06: Economic Analysis of markets with asymmetric information	CO6	2	2	2	2	2
IV	CC9	Intermediate Macroeconomics-II	CO1: Provision of introductory ideas real business cycle, nominal and real rigidities	CO1	2	2	2	2	2
			CO2: Explanation of different theories of consumption and relation between APC and MPC	CO2	3	3	3	3	3
			CO3: Theoretical explanation of demand for money and choice of portfolio	CO3	1	1	1	1	1
			CO4: Discussion of Growth Models and analysis of stability -role of technological progress	CO4	2	2	2	2	2
IV	CC10	Introductory Econometrics	CO1: Analysis of the nature and scope of Econometrics and distinction between economic and econometric model	CO1	3	3	3	3	3
			CO2: Detailed analysis of CLRM and it's economic interpretations	CO2	2	2	2	2	2
			CO3: Properties of BLUE and techniques of forecasting	CO3	3	3	3	3	3
			CO4: Analysis of statistical interference in linear regression model	CO4	1	1	1	1	1
			CO5: Discussions of violations of classical assumptions and specification analysis	CO5	3	3	3	3	3
IV	SECI	Research Methodology	representation etc	CO1	3	3	3	3	3
			CO2: Illustration of empirical research work and theoretical research	CO2	3	3	3	3	3
			CO3: Discussion of the concepts of footnote, bibliography, references, citation etc	CO3	2	2	2	2	2
			CO4: Guidance for preparation of a research paper	CO4	2	2	2	2	2
V	CC11	International Economics	trade	CO1	2	2	2	2	2
			specialisation	CO2	3	3	3	3	3
			FIR	CO3	2	2	2	2	2
			theorem	CO4	3	3	3	3	3
			nations	CO5	1	1	1	1	1
			CO6: Determination of equilibrium income in open economy-FTM	CO7	1	1	1	1	1
			CO7: Illustration of the BOP structure and working of different exchange rates	CO8	1	1	1	1	1
V	CC12	Indian Economy	CO1: Discussions on objectives and achievements of economic planning in India	CO1	3	3	3	3	3
			CO2: Establishment of interlinkage between population and human development with reference to demographic issues and health and education	CO2	2	2	2	2	2
			CO3: Analysis of growth and distribution issues of India in the context of growth of GDP and GDP percapita, inequality and poverty	CO3	1	1	1	1	1
			CO4: A detailed analysis of Economic reforms in India with a special emphasis to labour market, external sector, banking sector and fiscal issues	CO5	2	2	2	2	2
V	DSEAI	Economic History of India (1857-1947)	CO1: Evaluation of the impact of British Rule on India	CO1	3	3	3	3	3
			CO2: A detailed analysis of deindustrialisation, commercialisation of agriculture and economic growth	CO2	2	2	2	2	2
			CO3: Critical evaluation of policies of discriminating protection, managing agency system	CO3	3	3	3	3	3
..	Comparative	CO1: A clear understanding of strategies and policies for economic development in the context of free trade and Laissez-faire-- Strategies adopted in Soviet Union	CO1	2	2	2	2	2

V	DSEBI	Economic Development	South East	CO2	3	3	3	3	3
			CO3: Analysis of crisis and failures of Latin America and Africa	CO3	3	3	3	3	3
VI	CC13	Public Economics	CO1: Identification of the reasons for market failure and difference between public and private goods	CO1	2	2	2	2	2
			CO2: Idea of public and private goods and their difference and Lindahl equilibrium	CO2	3	3	3	3	3
			CO3: Illustrations of the principles of taxation--benefit principle and ability to pay	CO3	2	2	2	2	2
			CO4: Explanation of the burden of taxes and the distinction between direct and indirect taxes	CO4	3	3	3	3	3
			CO5: Analysis of public debt and distinction between internal and external debt	CO5	3	3	3	3	3
VI	CC14	Development Economics	CO1: Discussion of income and capability approach and concept of HDI	CO1	3	3	3	3	3
			CO2: Measurement of Poverty, inequality and connections between inequality and development	CO2	3	3	3	3	3
			CO3: Analysis of interdependence of agriculture and industry through Lewis, Ranis-Fei model	CO3	2	2	2	2	2
			CO4: Basic theme of rural urban migration through Harris Todaro Model	CO4	2	2	2	2	2
			CO5: Analysis of public debt and distinction between internal and external debt	CO5	3	3	3	3	3
			equilibrium trap	CO6	1	1	1	1	1
			of technique	CO7	2	2	2	2	2
VI	DSEA2	Money and Financial Markets	CO1: Measurement of money supply and determinants of money supply	CO1	2	2	2	2	2
			CO2: Discussion of Indian money and capital markets and the associated reforms	CO2	2	2	2	2	2
			CO3: Understanding of the reasons for differential interest rate and idea of term structure	CO3	3	3	3	3	3
			CO4: Explanation of Indian banking system and its changing role and structure	CO4	2	2	2	2	2
			CO5: Evaluation of monetary management and monetary policy of India	CO5	1	1	1	1	1
VI	DSEB2	Environmental Economics	CO1: Idea and definition of environmental economics and its relationship with economy	CO1	2	2	2	2	2
			CO2: Identification of the conditions of Pareto optimality and reasons for market failure	CO2	3	3	3	3	3
			CO3: Analysis of property rights and Coase Theorem in this context	CO3	2	2	2	2	2
			CO4: Establishment of the relationship between international trade and environment	CO4	3	3	3	3	3
			CO5: Analysis of direct and indirect methods of valuation	CO5	2	2	2	2	2
Generic Courses									
I	CC1/GE1	Introductory Microeconomics	landscape	CO1	2	2	2	2	2
			CO2: Analysis of demand and supply and determination of equilibrium price--change in price due to increase or decrease in demand/supply	CO2	1	1	1	1	1
			CO3: Identify and interpret the economic logic behind market forces and decision-making	CO3	3	3	3	3	3
			CO4: Analysis of the complex decision-making processes employed by consumers and firms--detailed and informed perspective on economic transactions and strategies--	CO4	1	1	1	1	1
			CO5: Determination of Pricing of product and inputs in different market conditions	CO5	3	3	3	3	3
			CO1: Basic analysis of the concept of national income and other welfare indicators for understanding the circular flow of income in the economy	CO1	2	2	2	2	2

II	CC2/GE2	Introductory Macroeconomics	multipliers	CO2	2	2	2	2	2
			system-classical model	CO3	3	3	3	3	3
			commercial banks	CO4	3	3	3	3	3
			CO5: Understanding inflation and its types and policies for controlling inflation	CO5	2	2	2	2	2
			equilibrium & disequilibrium	CO6	3	3	3	3	3
III	CC3/GE3	Issues in Economic Development and India	CO1: Understanding of different aspects of growth, development and	CO1	2	2	2	2	2
			CO2: Measurement of Poverty, inequality and connections between inequality and	CO2	2	2	2	2	2
			CO3: Analysis of surplus labour through Lewis Model	CO3	3	3	3	3	3
			CO4: Evaluation of balanced and unbalanced growth as development strategy	CO4	3	3	3	3	3
			CO5: Analysis of the possibility of economic development through IMF, World Bank and	CO5	3	3	3	3	3
			CO6: Discussion on external sector in the context of Free trade, protection , BOP equilibrium & disequilibrium and corrective measures	CO6	3	3	3	3	3
IV	CC4/GE4	Indian Economic Policies	CO1 : Assessment of the impact of the macroeconomic policies like fiscal, monetary, financial, trade and investment policy	CO1	3	3	3	3	3
			CO2: Analysis of the policies and performance of agriculture in the context of growth, productivity, pricing, procurement and technology	CO2	3	3	3	3	3
			productivity, diversification and competition--idea of public sector and small scale industry	CO3	2	2	2	2	2
			CO4: An examination of performance and policies related to foreign trade in india in the post liberalization period in the context of volume, composition, EXIM policy and BOP	CO4	2	2	2	2	2
V	DSEA1	Money and Banking	CO1: Measurement of money supply and detwrminants of money supply	CO1	2	2	2	2	2
			CO2: Discussion of Indian money and capital markets and the associated reforms	CO2	2	2	2	2	2
			CO3: Understanding of the reasons for differential interest rate and idea of term	CO3	2	2	2	2	2
			CO4: Explanation of Indian banking system and its changing role and structure	CO4	2	2	2	2	2
			CO5: Evaluation of monetary management and monetary policy of India	CO5	2	2	2	2	2
VI	DSE B1	Public Finance	CO1: Identification of the reasons for market failure and nature of public good and	CO1	3	3	3	3	3
			CO2: Understanding of the burden of indirect tax	CO2	2	2	2	2	2
			CO3: Analysis of Indian tax structure, tax reforms and introduction of GST--deifferent types of budget deficits and idea about state and local finances	CO3	2	2	2	2	2
III/V	SECA	Elementary Rural Development	CO1: Representation of the basic issues of rural development with reference to Planning,	CO1	3	3	3	3	3
			CO2: Idea of rural credit and features of SHGs related to microcredit and grameen bank	CO2	3	3	3	3	3
			CO3: An evaluation of rural development on the basis of selected government programmes on rural development such as MGNREGA, Mid-day meal and PMGSY	CO3	3	3	3	3	3
IV/VI	SECB	Entrepreneurshi n and	CO1: An idea of entrepreneurship and it's link with economic development and its	CO1	2	2	2	2	2
			CO2: Identification of financial resources for new entrepreneur and problem of rural	CO2	2	2	2	2	2

IV/VI	SECB	Plan Development	CO3: Emphasis on growth strategies in small business in the context of expansion,	CO3	3	3	3	3	3
			CO4: Identification of the concepts, reasons, symptoms, of sickness in the small business	CO4	2	2	2	2	2

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B.Com. Honours & General Course Structure under Semesterised CBCS DEC 2020-MAY 21

Year 1: Semester I

'GE 1.1 Chg Microeconomics I & Statistics (50+50)

Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80 marks

Module I- Microeconomics I

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

Content of the Syllabus	SECTION A	SECTION B	SECTION C	SECTION D
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.				

<p>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. No. of classes: 10 / Marks:10</p>				
<p>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 Longrun equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition, Stability analysis– Walrasian and Marshallian, demandsupply analysis including impact of taxes and subsidy. No. of classes: 15 / Marks: 15</p>				

<p>Module II- Statistics Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks</p>				
<p>Unit 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. No. of classes: 8 / Marks: 8</p>				

Unit 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 No. of classes: 8 / Marks:8				
Unit 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.				
Unit 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.				
Unit 5: Interpolation: Finite differences, Polynomial function, Newton’s forward and backward interpolation formula, Lagrange’s interpolation formula No. of classes: 8/ Marks: 8				

'B.Com. Honours & General Course Structure under Semesterised CBCS DEC 2020-MAY 21 Year 1: Semester I "CC 1.1 Chg Business Laws Marks 100				
Marketing Management				
Content of the Syllabus	SECTION A	SECTION B	SECTION C	D

<p>Unit 1: The Indian Contract Act, 1872 [No of classes 30 / Marks 30]</p> <p>a) Contract – meaning, characteristics and kinds, Essentials of a valid contract</p> <p>b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)</p> <p>c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)</p> <p>d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake</p> <p>e) Legality of objects and Consideration</p> <p>f) Void and Voidable agreements – Definition, Types and Distinction</p> <p>g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract</p>				
<p>Unit 2: The Sale of Goods Act, 1930 [No of classes 10 / Marks 10]</p> <p>a) Contract of sale, meaning and difference between sale and agreement to sell</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by a non-</p>				
<p>Unit 3: Partnership Laws [No of classes 20 / Marks 20]</p> <p>A) The Partnership Act, 1932</p> <p>a. Definition – Partner, Partnership; b) Nature and Characteristics of Partnership</p> <p>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;</p> <p>B) The Limited Liability Partnership Act, 2008</p> <p>a) Definition; b) Salient Features of LLP; c) Advantages and disadvantages of LLP</p> <p>d) Differences between: LLP and Partnership, LLP and Company;</p>				

Unit 4: The Negotiable Instruments Act 1881 [No of classes 10 /				
Unit 5: Consumers Protection Act, 1986 [No of classes 10 /				

<p align="center">B.Com. Honours & General Course Structure under Semesterised CBCS DEC 2020-MAY 21 Year 1: Semester I CC 1.2 Chg Principles of Management Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks</p>				
Content of the Syllabus	SECTION A	SECTION B	SECTION C	D
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	RG	SN (Introduction) PRD (Different Schools	RG	PRD
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	SM	SN	SN	PRD
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.	SS	SN	RG	PRD
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	RG	SN	SN(Leadership) and RG(Directing and Staffing)	SJB (Directing and Staffing) SN(Leade

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.	RG	SN (Motivation) PRD (Cordination and Control)	RG	SN (Motivation) SJB (Cordination and Control)
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B.Com. Honours & General Course Structure under Semesterised CBCS DEC 2020-MAY 21

Year 1: Semester I

CC 1.1 Ch + Cg Financial Accounting - I

Marks 100

Content of the Syllabus	SECTION A	SECTION B	SECTION C	D
Unit 1: Introduction: • Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. • 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. • Bases of accounting; cash basis and accrual basis. • Basic concepts and conventions: entity, money Measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), Materiality,	NB	SS	SS	SM
Unit 2: • Revenue recognition: Meaning of revenue; objective;	NB	KD	AG	SJB
Unit 3: Introduction to Accounting Standard : Financial	NB	KD	AG	RG
Unit 4: Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	NB	KD	AG	SM
No. of classes: 15 / Marks: 15				

Unit 5: Preparation of financial statements: a) from incomplete records b) of non-profit organisation No. of classes:12 / Marks: 10	SPK	SS	SS	SS
Unit 6: • Consignment: Basic features; difference with sales,	SPK	SS	SS	SM

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B.Com. Honours & General Course Structure under Semesterised CBCS for April - August 2021

Year 1: Semester II

Paper Code:' GE 2.1 Chg,Paper: E-Commerce & Business Communication (50+50)

Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80 marks

Module I- E-Commerce

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

Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C	SECTION 2D
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, emarket place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-	AC	AC	AC	AC
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; (Class 5)	AC	AC	AC	AC
Unit 2 (Class 3) SCM-definition, features, types of supply chain.	AC	AC	AC	AC

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.	AC	AC	AC	AC
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.	AC	AC	RG	RG
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	AC	AC	RG	RG
Module II- Business Communication				
Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks				
Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution	SS	SM	RG	RG
Unit 2: Types of Communication [6 Marks, Class: 6] Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network	SS	SM	SM	SM
Unit 3: Tools of Communication [6 Marks, Class: 6] Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing	SS	SM	SM	SM

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	SS	SM	SM	SM
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B.Com. Honours & General Course Structure under Semesterised CBCS for April - August 2021				
Year 1: Semester II				
CC2.1 Chg, Company Law				
Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80				
Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C	SECTION 2D
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	DJK	DJK	DJK	DJK
Steps in formation of a Company, Promotion Stage, Meaning of	DJK	DJK	DJK	DJK
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.	SPB	SJB	SJB	RG

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.	SPB	SJB	RG and SJB	RG
Unit 5: CORPORATE MEETINGS[No of classes 16 / Marks 16]	SPB	SJB	RG	SPB
(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly include such new provisions in place of existing 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 1: Semester II				
CC 2.2 Chg				
Marketing Management and Human Resource Management				
Marks 100				
Module I				
Marketing Management				
Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks				
Content of the Syllabus	2A	2B	2C	2D
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).	SN	PRD	SYM	SYM

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.	SN	PRD	SYM	SYM
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.	SN	PRD	SYM	SYM
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;	SN	PRD	SYM	SYM
No. of classes: 8 / Marks: 8	SN	PRD	SYM	PRD

Module II				
Human Resource Management				
Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks				
Content of the Syllabus	2A	2B	2C	2D
Unit 1: Nature and Scope (No. of classes: 8 / Marks: 8)	SN	PRD	SYM	PRD
Unit 2: Human Resource Planning (No. of classes: 8 / Marks: 8)	SN	PRD	SYM	PRD
Unit 3: Recruitment and Selection (No. of classes: 8 / Marks: 8)	AKB	AKB	AKB	AKB
Unit 4: Training and Development (No. of classes: 8 / Marks: 8)	AKB	AKB	AKB	AKB
Marks: 8)	AKB	AKB	AKB	AKB

B.Com. Honours Course Structure under Semesterised CBCS for April - August 2021**Year 1: Semester II****CC 2.1Ch, COST AND MANAGEMENT ACCOUNTING – I****Marks 100**

Content of the Syllabus	2A	2B	2C
1. Introduction (No. of classes 10 / Marks 6) <ul style="list-style-type: none">• 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.• Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs - Direct - Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost. Costing Methods and Techniques (introduction only).	SPK	SPK	AKB
<ul style="list-style-type: none">• Purchase of materials: Organisation, purchase procedure, documentation, determination of material purchase costs.• Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.• Materials control: 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.• Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average.	SPK	SPK	SJB

<ul style="list-style-type: none"> • 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). • Main Principles for sound system of wage incentive schemeslabour utilisation; System of Wage Payment and Incentives (Halsey, Halsey-weir, Rowan and Emerson • System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose. 	SPK	SPK	SJB
20]	AG	KD	SN
<p>Unit 5:Cost Bookkeeping Cost Book-keeping [No of classes 8/ Marks 10]</p> <ul style="list-style-type: none"> • Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. • Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation. 	AG	KD	SN
<p>Unit 6: Costing Methods [No of classes 24 / Marks 20]</p> <ul style="list-style-type: none"> • Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). Batch Costing • Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. • Service Costing and Output Costing- Introduction; Motor Transport Costing only • Process Costing: Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process 	AG	KD	SN

B.Com. General Course Structure under Semesterised CBCS for April - August 2021

Year 1: Semester II

CC 2.1Cg

COST AND MANAGEMENT ACCOUNTING – I

Internal Assessment: 20 marks, Semester-end Examinations: 80 marks

Total 100 marks

Content of the Syllabus	2D
Accounting System, Essentials of a good Cost Accounting System. • Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise. Costing Methods and Techniques (introduction only).	AKB
• Purchase of materials: Organisation, purchase procedure, documentation. Storage of materials: Need for storage, functions of a storekeeper, storage record, accounting for materials cost. • Materials control: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity; Periodic Inventory, Perpetual Inventory, Physical verification. • Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average.	PRD
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). • Main Principles for sound system of wage incentive schemes- (Halsey, Halsey-weir, Rowan); System of Wage Payment and	PRD

20]	PRD
Unit 5: Cost Bookkeeping [No of classes 8/ Marks 10] <ul style="list-style-type: none"> • Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts (Simple type) • Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation. 	SS
Unit 6: Costing Methods [No of classes 24 / Marks 20] <ul style="list-style-type: none"> • Job Costing and Batch Costing • Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit. • Service Costing - Introduction; Motor Transport Costing only • Process Costing: Meaning, Features, Process vs Job Costing, Normal loss, Abnormal loss and gain and preparation of process accounts. 	SS

B.Com. Honours & General Course Structure under Semesterised CBCS for April - August 2021 Year 1: Semester II Environmental Studies (AECC-2)				
Content of the Syllabus	2A	2B	2C	2D
<ul style="list-style-type: none"> • Multidisciplinary nature of environmental studies; • Scope and importance; Concept of sustainability and sustainable development. 	SG	SG	SG	SG

<p>Unit 2: Ecology and Ecosystems[No of classes 6]</p> <ul style="list-style-type: none"> •Concept of ecology and ecosystem, Structure and function of ecosystem; Energy flow in an ecosystem; food chains, food webs; Basic concept of population and community ecology; ecological succession. •Characteristic features of the following: <ul style="list-style-type: none"> a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, wetlands, rivers, oceans, estuaries) 	SG	SG	SG	SG
<p>Unit 3: Natural Resources [NO OF CLASSES 8]</p> <ul style="list-style-type: none"> • Concept of Renewable and Non-renewable resources • Land resources and land use change; Land degradation, soil erosion and desertification. •Deforestation: Causes, consequences and remedial measures •Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). •Energy resources: Environmental impacts of energy generation, use of alternative and nonconventional energy sources, growing energy needs. 	AC	AC	AC	AC

<p>Unit 4: Biodiversity and Conservation [NO of classes 8]</p> <ul style="list-style-type: none"> • Levels of biological diversity: genetic, species and ecosystem diversity; • Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots • India as a mega-biodiversity nation; Endangered and endemic species of India • Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; • Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. • Ecosystem and biodiversity services: Ecological, economic, social, 	AC	AC	AC	AC
<ul style="list-style-type: none"> • Environmental pollution: concepts and types, • Air, water, soil, noise and marine pollution- causes, effects and controls • Concept of hazards waste and human health risks • Solid waste management: Control measures of Municipal, biomedical and e-waste. 	AC	AC	AC	AC
<p>Unit 6: Environmental Policies and Practices [NO of classes 7]</p> <ul style="list-style-type: none"> • Climate change, global warming, ozone layer depletion, acid rain and their impacts on human communities and agriculture • Environment Laws: Wildlife Protection Act; Forest Conservation Act. Water (Prevention and control of Pollution) Act; Air (Prevention & Control of Pollution) Act; Environment Protection Act; Biodiversity Act. • International agreements: Montreal Protocol, Kyoto protocol and climate negotiations; Convention on Biological Diversity (CBD). • Protected area network, tribal populations and rights, and human 	SG	SG	SG	SG

<p>Unit 7: Biodiversity and Conservation [NO OF CLASSES 6]</p> <ul style="list-style-type: none"> • Human population growth: Impacts on environment, human health and welfare. • Case studies on Resettlement and rehabilitation. • Environmental Disaster: Natural Disasters-floods, earthquake, cyclones, tsunami and landslides; Manmade Disaster- Bhopal and Chernobyl. • Environmental movements: Bishnois, Chipko, Silent valley, Big dam movements. • Environmental ethics: Role of gender and cultures in environmental 	SG	SG	SG	SG
<p>Project/ Field work [Equal to 5 lectures]</p> <ul style="list-style-type: none"> • Visit to an area to document environmental assets: Natural resources/flora/fauna, etc. • Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. • Study of common plants, insects, fish, birds, mammals and basic principles of identification. • Study of ecosystems-pond, river, wetland, forest, estuary and agro 	AC & SG	AC & SG	AC & SG	AC & SG

**MAHARAJA SRISCHANDRA COLLEGE DEPT. OF COMMERCE
TEACHERWISE DISTRIBUTION OF SYLLABUS 2023 JUNE- DEC ODD SEM**

B.Com. Honours & General Course Structure under Semesterised CBCS for JULY - DEC 2023

Year 2: Semester III

'SEC 3.1 Chg Information Technology & Its 'Application in Business (Theory-50 + Practical-50) Marks: 100 Credit Hours: 6 Internal Assessment: 20 marks Semester-end

Module I

Information Technology and Its Application in Business (Theory) (Marks: 50) Internal

Assessment: 10 marks

Semester-end Examinations: 40 marks

Content of the Syllabus	SECTION A	SECTION B	SECTION C	SECTION D
Unit 1: -I [8 Marks, Class: 8] Information Technology and Business Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-	AC	AC	AC	AC
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	AC	AC	AC	AC
Unit 3: Internet and Its Applications [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	AC	AC	AC	AC

<p>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 (Demilitarized Zone) SSL, HTTPS, Significance of Website</p>	RG	RG	RG	RG
<p>Unit 5: [6Marks, Class: 6] : 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</p>	RG	RG	RG	RG
<p>Module II : Information Technology and Its Application in Business (Practical) (Marks: 50) Internal Assessment: 10 marks; Semester-end Examinations: 40 marks</p>				
<p>Content of the Syllabus</p>	SECTION A	SECTION B	SECTION C	SECTION D
<p>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.</p>	AC	AC	AC	AC

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.	AC	AC	AC	AC
Unit 3: Spreadsheet and its Business Applications [16Marks, 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;	RG	RG	RG	RG
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	RG	RG	RG	RG

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.	AC	AC	AC	AC
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B.Com. Honours & General Course Structure under Semestertised CBCS for JULY - DEC 2023

Year 2: Semester III

GE 3.1 Chg Business Mathematics & 'Statistics

Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80 marks

Module I

Business Mathematics (Marks: 50) Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Content of the Syllabus	SECTION A	SECTION B	SECTION C	SECTION D
Unit 1: Permutations and Combinations: Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination,	PD	PD	PD	PD
Unit 2: [8 Marks, Class: 8] Set Theory: Definition of set, Presentation of sets, Different types of sets- Null set, Finite and infinite Sets, Universal set, Subset, Power set	PM	PM	PM	PM
Unit 3: [8 Marks, Class: 8] Binomial Theorem: Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients.	PD	PD	PD	PD
Unit 4: [8 Marks, Class: 8] Logarithm: Definition, Base and Index of Logarithm, General properties of Logarithm. Common Problems.	PD	PD	PD	PD

Unit 5: [8 Marks, Class: 8] 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	PM	PM	PM	PM
Module II- Statistics Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks				
Unit 6: [8 Marks, Class: 8] Correlation and Association: Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes.	SYM	SYM	SYM	SYM
Unit 7: [8 Marks, Class: 8] Regression Analysis: Least squares method, Simple regression lines, properties of regression, Identification of regression lines	SYM	SYM	SYM	SYM
Unit 8: [8 Marks, Class: 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,	SYM	SYM	SYM	SYM
Unit 9: [8 Marks, Class: 8] 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	X	X	X	X

Unit 10: [8 Marks, Class: 8]Probability Theory: Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems.	X	X	X	X
B.Com. Honours & General Course Structure under Semesterised CBCS for JULY - DEC 2023 Year 2: Semester III 'CC3.1 Ch Financial Accounting II Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80 marks				
Content of the Syllabus	SECTION A	SECTION B	SECTION C	SECTION D
Unit 1: Partnership accounts-I [15 Marks, Class: 15] 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),	KD	KD	AG	SPK
Unit 2: Partnership accounts-II [15 Marks, Class: 15] 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.	X4	KD	AG	SPK
Unit 3: Branch accounting [10 Marks, Class: 10] Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – Normal and abnormal losses. Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses Independent branch – concept of wholesale profit	NB	NB	AG	AG

<p>Unit 4: Hire purchase and Installment payment system [10 Marks, Class: 10] 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 Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession) Concept of operating and financial lease – basic concept</p>	NB	NB	SN	AG
<p>Unit 5: Departmental Accounts [10 Marks, Class: 10] 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</p>	NB	NB	SJB	DJK
<p>Unit 6: Investment Accounts [10 Marks, Class: 10] Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & 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>	SJB	X	SPB	AG
<p>Unit 7: Business Acquisition and Conversion of partnership into limited company [10Marks, Class: 10] Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company</p>	X5	KD	AG	SPK

**B.Com. Honours & General Course Structure under Semesterised CBCS for JULY -
 DEC 2023 Year 2: Semester III
 CC3.2 Ch Indian Financial System
 Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end
 Examinations: 80 marks**

Content of the Syllabus	SECTION	SECTION	SECTION
Unit:I [L- 10/Marks:10] Financial System and Its Components Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.	SPK	SPK	SPK
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	SPK	SPK	SPK

Unit:3 [L-20/Marks:20] 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,	SPK	AG	AG
Unit 4 [10 Marks, Class:10] Unit: IV Financial Services Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, SEBI Regulations; Credit Rating Institutions and their functions	SJB	SJB	DJK
Unit 5: [10 Marks, Class: 10] 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.	X	X	X

B.Com. Honours & General Course Structure under Semesterised CBCS for for 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 N 4H1	SECTION 4H2	SECTION 4H3	SECTION N 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						
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).						

<p>Unit: III Factor Price Determination [No. of classes: 15 / Marks: 15]</p> <p>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.</p>						
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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
<p>Unit: I Basic Issues in Economic Development (No. of classes: 5 / Marks: 5)</p> <p>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).</p>						

<p>Unit:II Basic Features of Indian Economy (No. of classes: 10 / Marks: 10) Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth.</p>						
<p>Unit:III Sectoral Trends and Issues (No. of classes: 15 / Marks: 15) (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 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. (c) External Sector: Problem of unfavourable balance of payments and policy measures.</p>						
<p>Unit:IV Social Issues in Indian Economy (No. of classes: 10 / Marks: 10) Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.</p>						
<p>B.Com. Honours & General Course Structure under Semesterised CBCS for for for April - August 2021 Year 2: Semester IV CC 4.1 Chg Entrepreneurship Development and Business Ethics Marks 100</p>						

<p align="center">Module I Entrepreneurship Development Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks</p>						
Content of the Syllabus	SECTION N 4H1	SECTION 4H2	SECTION 4H3	SECTION N 4H4	SECTION 4G1	SECTION 4G2
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	AG	AG	AG	AG	SN	SN
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.	AG	AG	AG	AG	SN	SN
Unit-3: No. of classes: 10 / Marks: 10	AG	AG	AG	AG	SN	SN
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,	SS	SS	SS	SS	SN	SN

<p align="center">Module II Business Ethics Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks</p>						
Content of the Syllabus	N 4H1	4H2	4H3	N 4H4	4G1	4G2
Unit 1: Business Ethics, No. of classes: 8 / Marks: 8	PRD	PRD	PRD	PRD	SM	SM
Unit 2: Principles of Business Ethics, No. of classes: 8 /	PRD	PRD	PRD	PRD	SM	SM

Unit 3: Ethics in Management No. of classes: 8 / Marks:	PRD	PRD	PRD	PRD	SM	SM
Unit 4: Corporate Culture, No. of classes: 8 / Marks: 8	PRD	PRD	PRD	PRD	SM	SM
Unit 5: Ethics & Corporate Governance No. of classes: 8	SS	SS	SS	SS	SM	SM

B.Com. Honours & General Course Structure under Semesterised CBCS for for 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	N 4H1	4H2	4H3	N 4H4		
Unit-1: [No. of classes: 10 / Marks: 10] 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	SPK	SPK	SPK	SPK		
Unit-2: Heads of Income and Provisions governing Heads of Income [No. of classes: 30 / Marks: 30] a) Salaries b) Income from House property	SYM	SYM	DJK	DJK		
Unit-3: Heads of Income and Provisions governing	NB	NB	NB	NB		

Unit-4: No. of classes: 15 / Marks: 15 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,	NB	NB	NB	NB		
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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 .. .

B.Com. Honours & General Course Structure under Semesterised CBCS for for 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	N 4H1	4H2	4H3	N 4H4		
Unit-1: [No. of classes: 18 / Marks: 20] a)Joint Product & By product- Meaning, treatment and apportionment of cost; decision relating further processing. b) Activity Based Costing- Problems of traditional	AG	AG	SN	SN		

Unit-2: Budget and Budgetary Control [No. of classes: 12 / Marks: 10] Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation	AG	AG	SN	SN		
Unit-3: Standard Costing [No. of classes: 20 / Marks: 20]	NB	NB	KD	KD		
Unit-4: CVP Analysis, Marginal Costing No. of classes: 15 / Marks: 20 CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph. Marginal Costing and Management Decisions –	NB	NB	KD	KD		
Unit-5: Short-term Decision Making [No. of classes: 10 / Marks: 15] Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among	NB	NB	KD	KD		

B.Com. Honours & General Course Structure under Semesterised CBCS for for for April - August 2021 Year 2: Semester IV CC 4.1 Cg; TAXATION-I; Marks 100 Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks						
Content of the Syllabus	N 4G1	4G2				

<p>Unit-1: [No. of classes: 10 / Marks: 10] 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</p>	DJK	DJK				
<p>Unit-2: Heads of Income and Provisions governing Heads of Income [No. of classes: 30 / Marks: 30] a) Salaries b) Income from House property</p>	SYM	SYM				
<p>Unit-3: Heads of Income and Provisions governing Heads of Income [No. of classes: 25 / Marks: 25] 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</p>	SYM	SYM				

<p>Unit-4: No. of classes: 15 / Marks: 15 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</p>	SYM	SYM				
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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 .. .

B.Com. Honours & General Course Structure under Semesterised CBCS for for 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	N 4G1	4G2				
<p>Unit-1: [No. of classes: 18 / Marks: 20] a) Joint Product & By product- Meaning, treatment and apportionment of cost; decision relating further processing. b) Activity Based Costing- Problems of traditional costing; meaning of Activity Based Costing; cost</p>	SS	SS				

Unit-2: Budget and Budgetary Control [No. of classes: 12 / Marks: 10]

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				
SJB	SJB				
SJB	SJB				

Unit-3: Standard Costing [No. of classes: 20 / Marks: 20]

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

Unit-4: CVP Analysis, Marginal Costing No. of classes: 15 / Marks: 20

CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph.

Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques. Problems

Unit-5: Short-term Decision Making [No. of classes: 10 / Marks: 15] Marginal costing Techniques; Marginal Cost and product Pricing; Product Mix and Make or Buy Decisions (simple Type).	SJB	SJB				
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**MAHARAJA SRISCHANDRA COLLEGE DEPT. OF COMMERCE
TEACHERWISE DISTRIBUTION OF SYLLABUS 2023 JAN- JUNE**

B.Com. Honours & General Course Structure under Semesterised CBCS for JULY - DEC

2023 Year 3: Semester V

CC 5.1Ch Auditing & Assurance

Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80

Content of the Syllabus	SECTION A	SECTION B	SECTION C	SECTION D
Unit 1: 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	AG	AG	AG	DJK

<p>UNIT – II AUDIT PROCEDURES AND TECHNIQUES (15M 15L)</p> <ul style="list-style-type: none"> - 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 <p><u>(This unit should be studied with SA 210. SA 230. SA 300.</u></p>	SS	AG	SJB	SJB
<p>UNIT – III AUDIT RISK AND INTERNAL CONTROL SYSTEM (10M 10L)</p> <ul style="list-style-type: none"> - 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 	AG	AG	AG	AG

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	AG	SS	SM	SS
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	DJK	DJK	DJK	DJK
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)	X4	SPB	SPB	X2

UNIT – VII OTHER THRUST AREAS (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 (Concepts only)	SM	SM	SM	SM
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Notes:

1) The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.

2) If new Laws or Rules are enacted in place of the existing laws and rules, the syllabus would include the corresponding provisions of such new laws and rules with immediately following Academic Year.

3) Students are expected to develop analytical mind for answering problem based

B.Com. Honours & General Course Structure under Semesterised CBCS for JULY - DEC
2023 Year 3: Semester V
CC 5.2 Ch Taxation II
Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80

Module I Direct Tax

Content of the Syllabus	SECTION	SECTION	SECTION	SECTION
Unit 1 : Computation of Total Income and Tax Payable (L-15 / M-15) a) Rate of tax applicable to different assesses (except corporate assessee) b) Computation of tax liability of an individual, Firm (excluding application of AMT)	NB	NB	NB	KD

<p>Unit 2 : TAX MANAGEMENT (L-25 / M-25) 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/s140A, 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 assessees) 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.</p>	<p>SPK Part- a,b; SYM Part- c,d,e</p>	<p>SPK Part- a,b; SYM Part- c,d,e</p>	<p>NB</p>	<p>SPK Part- a,b; NB Part- c,d,e</p>
<p>Module II</p>				
<p>Unit-3: Basic Concepts of indirect Tax and overview of GST. (M-5 /L-5). Concept of indirect Tax; Difference between direct tax and indirect tax; Concept , objectives, structure and types of GST; Taxes subsumed into GST; Application of SGST, CGST, UTGST and IGST; Non-applicability of GST, Rates of GST and Compensation Cess. Definitions : Aggregate turnover, Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Input tax credit, Output tax, Person, Place of business, Registered Person, Services, Taxable Ferson, Turnover in</p>	<p>SYM</p>	<p>SYM</p>	<p>SYM</p>	<p>SYM</p>

<p>Unit4: Taxable event. supply - Concept. time. value and place. charge,of GST. (M-15 /L-15). Meaning of taxable event, Supply as per CSST Act (excluding detailed discussion on Sch I, Sch-II and III), Inward supply, outward supply, Non-taxable supply, Taxable supply, Exempt supply, Continuous supply of goods, composite supply, mixed supply, intrastate and interstate.supply of goods, zero rated supply (basic concepts only) Time of supply of goods - Need for determination,provisions in relation to foruyard and reverse charge only. Value of supply - Inclusion and exclusion of items for computation of value of supply under transaction value, value inclusive of tax. Place of supply. Need for ascertainment only. Law of GST under</p>	SPB	SYM	SPB	SYM
<p>Unit-S: Input and Output Tax Computation. (M-10 /L-10) Input Tax Credit (ITG) and Composition Scheme under GST Tax Invoice and Bill of Supply (Basic Concepts only) ITC - Meaning, Conditions for enjoyment of ITC and time limit to avail ITC (Sec 16 only), utilisation for payment (simple problems). Composition scheme-Meaning, applicability & rate, Eligible Person. Determination of aggregate turnover</p>	SYM	SYM	SPB	
<p>Unit 6 : Customs (L-8 / M-10) 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.</p>	SYM	SYM	X5	SPK

**** The amendments, circulars and notifications, relating to GST, issued by the appropriate authority up to 31st December immediately preceding to the commencement of the concerned Semester shall be applicable.**

B.Com. Honours & General Course Structure under Semesterised CBCS for JULY - DEC 2023 Year 3: Semester V
DSE 5.1 A* Economics II and Advanced Business Mathematics
Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end

Module I Macroeconomics			
Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50			
Content of the Syllabus	SECTION	SECTION	SECTION
Unit – I:Introduction Concepts and variables of Macroeconomics. [L 2 / Marks:2]			
Unit – II: National Income Accounting [L 6 / Marks:6] Concepts and measurement of National Income (numerical examples preferred); Circular flow of income – Real and Nominal GDP –Implicit deflator.			
Unit – III: Determination of Equilibrium Level of National Income [L 10 / Marks:10] 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 [L 10 / Marks:10] 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.			
Unit – V: Money, Inflation and Unemployment [L 12 / Marks:12] 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			
Module II			
1 Functions, Limit and Continuity: [8 L / 8Marks] Definition of functions, Classification of functions, Different types of functions(excluding trigonometrical functions), Elementary ideas of limit and continuity through the use of simple	PD	PD	PD
2 Differentiation and Integration: [8 L / 8Marks] 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	PD	PD	PD

3 Applications of Derivative and Integration: [8 L /8Marks] 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),	PM	PM	PM
4 Determinants: [8 L /8Marks]	PM	PM	PM
5 Matrix: [8 L /8Marks] 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	PM	PM	PM

B.Com. Honours & General Course Structure under Semesterised CBCS for JULY - DEC
2023 Year 2: Semester III
'DSE 5.2 A* Corporate Accounting
Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80

Content of the Syllabus	SECTION	SECTION	SECTION	SECTION
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<p>Unit 1: Company – Introduction And Accounting for Shares & Debentures: Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return 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. Right and Bonus Share – Rules, Accounting. Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS. [</p>	SN	SN	SN	SM
<p>Unit 2: Buy back and Redemption of Preference Shares: Buy Back of Securities – meaning, rules and Accounting. Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares) [Marks: 10, Class: 10]</p>	SN	SN	SN	SM
<p>Unit 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) [Marks: 15, Class: 15]</p>	SN	SN	AG	SM

Unit 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 [Marks: 10]	KD	KD	AG	RG
Unit 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, EarningsPrice, Cum-div and Ex-div, Majority and Minority view and Fair Value. [Marks: 10, Class: 10]	KD	KD	AG	KD
Unit 6: Company Merger And Reconstruction: 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); intercompany transactions (excluding inter- company share holding). Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction	KD	KD	AG	RG

**B.Com. Honours & General Course Structure under Semesterised CBCS for
Year 3: Semester VI
SEC 6.1Chg
COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN
Marks 100**

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

Content of the Syllabus	SECTIO N 4H1	SECTIO N 4H2	SECTIO N 4H3	SECTIO N 4H4	SECTIO N 4G1	SECTIO N 4G2
Unit: I 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	DJK	DJK	SS	SS	DJK	DJK

<p>Unit 2: Designing Computerized Accounting System [15 Marks, Class:15]</p> <p>(a) Introduction to DBMS Package – Table, Query, Form and Report</p> <p>(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.</p> <p>(c) Designing Payroll System for Accounting using Form, Query, and Report</p>	RG	RG	RG	RG	RG	RG
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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, 34C) (d) E-Pay tax (Challan No./ITNS 280, ITNS 281) (e) Preparation and submission online form 10E [Relief u/s 89(1)]	KD	KD	KD	KD	KD	KD
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Project Work: Assignment based for each and every topic should be prepared

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B.Com. Honours & General Course Structure under Semesterised CBCS for for

1. PROJECT WORK TO BE PREPARED AS PER THE UNIVERSITY GUIDELINES NOTIFIED BY

B.Com. Honours & General Course Structure under Semesterised CBCS for for

Content of the Syllabus	SECTIO N 4H1	SECTIO N 4H2	SECTIO N 4H3	SECTIO N 4H4		
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<p>Unit: I Holding Company: [15 Marks, Class: 15] 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 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)</p>	NB	NB	NB	NB		
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<p>Unit 2: Accounting Standards [15 Marks, Class:15] 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]</p>	NB	NB	NB	NB		
<p>Unit-3: Fund Flow Statement [Unit 3 & 4 - 20 Marks, Class: Unit 3 - 5 Classes & Unit 4 - 15 Classes] Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement. Unit 4 Cash Flow Statement - 15 Classes Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.</p>	NB	NB	NB	NB		

<p>Unit-5: Introduction to Financial Statements Analysis [No. of classes: 12 / Marks: 10] Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA.</p> <ul style="list-style-type: none"> • 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. 	KD	KD	KD	KD		
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<p>Unit-6: Accounting Ratios for FSA [No. of classes: 18 / Marks: 20] Meaning, objective, Classification of Accounting Ratios, Advantages & imitations 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</p>	KD	KD	KD	KD		
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B.Com. Honours & General Course Structure under Semesterised CBCS for for

Content of the Syllabus	SECTIO N 4H1	SECTIO N 4H2	SECTIO N 4H3	SECTIO N 4H4		
Unit: 1 - Introduction & Basic	SPK	SPK	SPK	SPK		
Unit 2: Sources of Finance and	SPK	SPK	SPK	SPK		
Unit-3: Leverage and Capital	AG	AG	AG	AG		
Unit-4: Working Capital	SPK	SPK	SPK	SPK		
Unit-5: Working Capital	SPK	SPK	SPK	SPK		
Unit-6: Capital Expenditure Decisions	AG	AG	AG	AG		
Unit-7: Capital Expenditure	AG	AG	AG	AG		
Unit-8:Dividend Decisions [No. of	AG	AG	AG	AG		

B.Com. Honours & General Course Structure under Semesterised CBCS for for

Content of the Syllabus	SECTIO	SECTIO				
Unit: I Holding Company: [15	SN	SN				

Unit 2: Accounting Standards [15	SN	SN				
Unit-3: Fund Flow Statement [SN	SN				
Unit-5: Introduction to Financial	SJB	SJB				
Unit-6: Accounting Ratios for FSA	SJB	SJB				
B.Com. Honours & General Course Structure under Semesterised CBCS for for						
Content of the Syllabus	SECTIO	SECTIO				
Unit: 1 - Introduction & Basic	SN	SN				
Unit 2: Sources of Finance and	SM	SM				
Unit-3: Leverage and Capital	SN	SN				
Unit-4: Working Capital	SM	SM				
Unit-5: Working Capital	SN	SN				
Unit-6: Capital Expenditure Decisions	SM	SM				
Unit-7: Capital Expenditure	SN	SN				
Unit-8:Dividend Decisions [No. of	SM	SM				