



Academic Calendar

COMMERCE

20 23-20 24



Bangabasi Morning College

19, Rajkumar Chakraborty Sarani, kolkata - 700009

Phone : 2360 7586, 2350 9210

**ACADEMIC CALENDAR
2023-24(JULY-DECEMBER)**

**DEPARTMENT OF COMMERCE
BANGABASI MORNING COLLEGE**

Academic Year-2023-24(July to December)

4 years B.Com. Honours/Honours with Research and
3 years B.Com. Course Structure under CCF, 2022

Semester I

Paper	Subject	Marks	Credit
Major(Core)	Financial Accounting-I	100	4
Minor/Inter-Disciplinary	Principle and Practice of Management	100	4
Multidisciplinary	Microeconomics	100	3
AEC	Compulsory English	100	2
SEC	Entrepreneurship Development	100	4
VAC	Environmental Studies Constitutional Values	100	2+2
Total			21

Semester III-Honours (Under CBCS)

Paper	Subject	Marks	Credit
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4
GE 3.1 Chg	Business Mathematics & Statistics	100	6
CC3.1 Ch	Financial Accounting II	100	6
CC3.2 Ch	Indian Financial System	100	6
Total			22

Semester V-Honours (Under CBCS)

Paper	Subject	Marks	Credit
CC 5.1Ch	Auditing & Assurance	100	6
CC 5.2 Ch	Taxation II	100	6
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6
DSE 5.2 A*	Corporate Accounting	100	6
Total			24

Semester III-General (Under CBCS)

Paper	Subject	Marks	Credit
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4
GE 3.1 Chg	Business Mathematics & Statistics	100	6
CC 3.1 Cg	Financial Accounting II	100	6
Total			16

Semester V-General (Under CBCS)

Paper	Subject	Marks	Credit
CC 5.1 Cg	Auditing & Assurance	100	6
DSE 5.1 A*	Taxation II	100	6
DSE 5.2 A*	Corporate Accounting	100	6
Total			18

Semester 1

B.Com. 4 years Hons. & Hons with research/3 years B.Com.

Financial Accounting I

Credit of the Paper 4

Semester-end Examinations:	75 marks
Tutorial Examinations:	25 marks
Total	100 marks

Unit	Topic	Details	
1	Introduction	<ul style="list-style-type: none"> 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, matching and full disclosures. 	Dr. Priyanka Saha

2	Concepts for determination of business income	<ul style="list-style-type: none"> • Concept of revenue recognition and recognition of expenses. • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. 	Biswajit Sarkar
		<ul style="list-style-type: none"> • The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method, diminishing balance and Units of production method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. • Reserves and provisions: Meaning; Objective; Types & Accounting 	Dr. Priyanka Saha
		<ul style="list-style-type: none"> • Capital and revenue expenditures and receipts: general introduction only. • Adjustment (including goods with customers pending approval) and rectification entry 	Biswajit Sarkar
3	Final accounts of Trading Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, Profit & Loss Account and Balance Sheet	CMA Mustak Ahmed
4	Financial statements of Not for Profit organisations and from Incomplete records	Preparation of Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet Transaction approach	Dr. Moumita Sarkar (Samanta)
5	Sectional and Self-balancing ledger	<ul style="list-style-type: none"> • Concept of sectional balancing, preparation of control accounts. Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts. 	Dr. Moumita Sarkar (Samanta)

Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed.

Principles and Practice of Management

Credit of the Paper 4

Semester-end Examinations: 75 marks

Tutorial Examinations: 25 marks

Total 100 marks

Unit	Topic	Details	Name of the Teacher
1	Introduction	Management-definition, importance, functions, levels of management managerial tasks and skills, Management theories - Classical (Taylor & Fayol), Neo-classical (Elton Mayo & Mary Parker Follet) and Modern School of management (Peter Drucker & Michael Porter) Managerial roles (Mintzberg), Social Responsibility of Management and its significance	Dipika Das
2	Planning	Meaning, nature, purpose, types, premises, elements of planning and limitations of planning; Strategic planning-concept, process and importance, Decision Making - concept, importance; Environment analysis and SWOT analysis [concept and elements]	Dr. Priyanka Saha
3	Organizing	Concept, need, principles, steps in organising, different organization structure [line, staff, functional, project and new organisational structure – basic concepts] Departmentation-need, basis, Delegation of Authority-elements, principles; Centralization and Decentralization of Authority; Span of Management; concept and factors determining span of management	Dr. Priyanka Saha
4	Directing & Leadership	Directing: concepts, elements and importance; Leadership: Concept, importance, types, Major theories of Leadership (Likert's system four theory, Blake and Mouton's Managerial Grid theory, Fred Fiedler's situational leadership, Tannenbaum & Schmidt's Behavioural Model, Trait theory of leadership)	Debashish Biswas
5	Motivation, Co-ordination and Control	Motivation: Concept, steps, importance, Motivation theories: Maslow's Need-Hierarchy theory, Herzberg's Two-factor theory and McGregor's theory of X and Y; Coordination: concepts, importance, principles; Control: concepts, importance and Managerial tools of control.	Debashish Biswas

Inter-Disciplinary / Multi-Disciplinary(IDC / MDC) Paper 1

Microeconomics

Credit of the Paper 3

Semester-end Examinations: 50 marks Tutorial

Examinations: 25 marks

Total: 75 marks

Unit	Topic	Details	Name of the Teacher
I	Introduction	Definition of Microeconomics, Macroeconomics--positive and normative economics--Basic concepts--scarcity and choice--Production Possibility Curve--Central Problem of the Economy--concept of slope	Dr. Bimal Sarkar & Dr. Nilanjan Patra
II (A)	Demand and Supply	Concepts of Demand-derived demand--Demand function--Determinants of demand -- Law of Demand & its expectations--Movement along the Demand curve and shift of the Demand curve-- Concepts of Supply and Supply function--Law of Supply --Movement along the supply curve and shift of the supply curve--Market equilibrium and Determination of price--Effect of change in the Demand and Supply on Equilibrium price	Dr. Bimal Sarkar & Dr. Nilanjan Patra
II (B)	Elasticity of Demand and Supply	Price elasticity of demand --Determinants and Measurement of price elasticity--Relationship between slope and price elasticity of demand—Income elasticity of demand--Cross price Elasticity of Demand --Elasticity of Supply	Dr. Bimal Sarkar & Dr. Nilanjan Patra
III	Theory of Consumer Behaviour	Concept of Utility and Marginal utility--The Law of Diminishing marginal Utility--Cardinal Utility theory-Concept and significance of Consumer Surplus--Consumer's Equilibrium in case of single and two commodities--Concept of Ordinal utility theory--Indifference curve and its properties--Marginal Rate of Substitution--Budget Line and Budget equation--Consumer's Equilibrium	Dr. Bimal Sarkar & Dr. Nilanjan Patra
IV	Theory of Production and Cost	Concept of Production Function--Fixed and Variable inputs--Short run and Long run--Relation among Total, Average and Marginal Product--Law of Variable Proportion--Return to Scale--Isoquants, Isocosts and Producer's equilibrium (Graphical Explanation)--Concepts of Economic Cost and Opportunity Cost--Short Run and Long run Cost Functions--Relation among Average	Dr. Bimal Sarkar & Dr. Nilanjan Patra

		Cost, Average Variable Cost and Marginal Cost-- Long run Average Cost Curve from Short Run Average Cost curves	
V	Revenue and Market	Definition and different forms of Market-- Revenue under Different Market Structure-- Relation among Total Revenue, Average revenue and Marginal Revenue--Perfect Competition and Monopoly--Features, Equilibrium of the firm (Short Run and Long Run)--Short run supply curve of a firm under perfect competition--Price discrimination under monopoly--concepts and conditions	Dr. Bimal Sarkar & Dr. Nilanjan Patra

SKILL ENHANCEMENT COURSE (SEC) Paper 1

Entrepreneurship Development

Credit of the Paper 4 Semester-end

Examinations: 75 marks

Tutorial Examinations: 25 marks

Total: 100 marks

Unit	Details	Name of the teacher
1	Entrepreneur: meaning, features, functions and different types (Innovative, imitating, fabian, drone, social, intrapreneur, technopreneur, ecopreneur) ;Entrepreneurship Meaning, elements, determinants and importance; need for creativity and innovation in Entrepreneurship; Role of family business in India; The contemporary role models in Indian business [including Women Entrepreneur]: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.	Dipika Das
2	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.	Dipika Das
3	Sources of business ideas [concept and features] and tests of feasibility [concept and objective], innovation life cycle, creative process, Significance of writing the business plan/project proposal; Concept, importance and contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of feasibility study report and project report [Unit to be studied along-with Case Studies as far as practicable]	Debashish Biswas
4	Mobilizing Resources for entrepreneurship, Need for finance in entrepreneurship; Micro, Small and Medium Enterprises: meaning, advantages and disadvantages; Startup: mobilizing resources for start-up: Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers, basic startup problems, methods to solve startup problems.	Debashish Biswas

Common Value Added Courses on Environmental Studies

ENVS 01: Fundamentals of Environment

Total Marks 50 (Credit -2)

[Marks obtained in this course will be taken to calculate SGPA & CGPA]

Unit 1: Introduction to environmental studies (3 lectures)

- Multidisciplinary nature of environmental studies
- Scope and importance
- Concept of sustainability, sustainable development and sustainability goals
- Low carbon lifestyle: Mission LIFE

Name of the Teacher: Amita Mazumder & Dr. Papiya Saha

Unit 2 Ecology and Ecosystems (7 lectures)

- Concept of ecology, ecosystem, and ecosystem services
- Structure and function of ecosystem
- Energy flow in an ecosystem
- Ecological pyramid
- Food chain and food web (Terrestrial and aquatic ecosystems)
- Basic concept of population and community ecology
- Ecological succession

Name of the Teacher: Chumu Sherpa & Dr. Trayee Biswas

Unit 3 Natural Resources (6 lectures)

- Concept of renewable and non-renewable resources
- Land resources and land use change; land degradation, soil erosion and desertification.
- Forest resources: importance 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 non conventional energy sources. green energy.
- Natural resource accounting

Name of the Teacher: Soumyajit Sett & Dr. Amit Kumar Dutta

Unit 4 Biodiversity and Conservation (7 lectures)

- Levels of biological diversity: genetic, species and ecosystem diversity
- Biogeographic zones Of India, Biodiversity hot spots, Endemism, India as a mega diversity nation
- Threats to biodiversity. IUCN threat categories
- In-situ and Ex-situ conservation of biodiversity, protected area network
- Role Of indigenous communities in biodiversity conservation, Peoples Biodiversity Register, Bioprospecting and Biopiracy

Name of the Teacher: Dr. Anirban Ray & Riya Karmakar

Unit 5 Environmental Pollution 7 lectures

- 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.
- Climate change, global warming, ozone layer depletion, acid rain and their impacts on human communities and agriculture

Name of the Teacher: Amita Mazumder

Total 30 lectures

CVAC: Constitutional Values and Fundamental Duties

Course Objectives:

- To enrich students with knowledge and relevance of the Indian Constitution.
- To develop awareness about values of basic tenets and Duties.
- To inculcate a sense of Constitutionalism.

Learning outcomes:

- To understand the Constitution and its relevance.
- To appreciate the values and goals embedded in the Constitution.
- To recognise the importance of Fundamentals Duties enshrined in the Constitution.

Module I

1. The Constitution of India and Constitutionalism. Constitutional Values--- Justice, Liberty,
2. Equality, Fraternity
3. Fundamental Rights; Rule of Law; Separation of Powers
4. Sovereignty, Socialism, Secularism, Democracy, Republic

Module II

5. Fundamental Duties: emergence; value and significance.
6. Article 514: enumerated Duties.
7. Legal status of Fundamental Duties. Limitations.

Name of the Teacher: Biswajit Sarkar

AEC (ABILITY ENHANCEMENT COURSE)

SEMESTER – 1

COMPULSORY ENGLISH

(2 Credits – Th 2, Tu 0)

UNIT 1

POETRY:

LORD TENNYSON, BREAK BREAK BREAK

THOMAS HARDY: AFTERWARDS

RABINDRANATH TAGORE: WHERE THE MIND IS WITHOUT FEAR

UNIT 2

PROSE:

R.K. NARAYAN: OUT OF BUSINESS

PREM CHAND: THE CHILD

MARTIN LUTHER KING, JR: I HAVE A DREAM

Name of the teachers: Dr. Ronita Roy & Arup Debnath

SEMESTER-III

SEC 3.1 Chg

Information Technology & Its Application in Business

(Theory -50 + Practical- 50)

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Module I

Information Technology and Its Application in Business (Theory)

(Marks: 50)

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

Chapters	Name of the Teacher
Unit1: Information Technology and Business [8 Marks/ L- 8] Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].	Dr. Subhabrata Dinda
Unit 2: Data Organization and Data Base Management System [10 Marks/ L- 10] (a) Data Organisation: Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation. (b) Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys-Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.	Dr. Subhabrata Dinda
Unit 3: Internet and Its Applications [8 Marks/ L- 8] Meaning of Internet, IPAddress [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.	Dipika Das
Unit 4: Security and Encryption [8 Marks/ L- 8] Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPs, Significance of Website Auditing].	Dipika Das
Unit 5: IT Act. 2000 and Cyber Crimes [6 Marks/ L- 6] IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.	Dipika das

Module II

Information Technology and Its Application in Business (Practical)

(Marks: 50)

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

Chapters	Name of the Teacher
<p>Unit 1: Word Processing [5 Marks/ L- 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> <p>Creating Business Documents using the above facilities</p>	Dipika Das
<p>Unit 2: Preparing Presentations [5 Marks/ L- 5] Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow.</p> <p>Creating Business Presentations using above facilities.</p>	Dipika das
<p>Unit 3: Spreadsheet and its Business Applications [16Marks / L- 16] Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression</p>	Dr. Subhabrata Dinda
<p>Unit 4: Database Management System [8 Marks/ L- 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.</p>	Dr. Subhabrata Dinda
<p>Unit 5: Website Designing [6 Marks/ L- 6] Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.</p>	Dr. Subhabrata Dinda

GE 3.3 Chg
Business Mathematics & Statistics
Marks 100

Module I
Business Mathematics
Internal Assessment: 10 marks
Semester-end Examinations: 40 marks
Total 50 marks

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

Module II Statistics

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

Chapters	Name of the Teacher
<p>1. Correlation and Association: Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes. [8 L /8Marks]</p>	Riya Karmakar
<p>2. Regression Analysis: Least squares method, Simple regression lines, properties of regression, Identification of regression lines. [8 L /8Marks]</p>	Riya Karmakar
<p>3. Index Numbers: Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses. [8 L /8Marks]</p>	Riya Karmakar
<p>4. Time Series Analysis: Causes of variation in time series data, Components of time series, additive and multiplicative models, Determination of trend by semi-average, moving average and least squares (of linear, quadratic and exponential trend) methods; Computation of seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods; Simple forecasting through time series data. [8 L /8Marks]</p>	Riya Karmakar
<p>1. Probability Theory: Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems. [8 L /8Marks]</p>	Riya Karmakar

CC3.1Ch: FINANCIAL ACCOUNTING – II (Honours)**Marks 100****Internal Assessment: 20 marks****Semester-end Examinations: 80 marks****Total 100 marks**

Chapters	Name of the Teacher
Unit-1: Partnership accounts-I [L-15/ Marks-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), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	Debashish Biswas
Unit-2: Partnership accounts-II [L-15/ Marks-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.	Debashish Biswas
Unit-3: Branch accounting [L-10/ Marks-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	Dr. Moumita Sarkar (Samanta)
Unit-4: Hire purchase and Instalment payment system [L-10/ Marks-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 only.	CMA Mustak Ahmed
Unit-5: Departmental accounts [L-10/ Marks-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 profit.	Dr. Moumita Sarkar (Samanta)
Unit-6: Investment Accounts [L-10/ Marks-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.	Dr. Priyanka Saha
Unit-7: Business Acquisition and Conversion of partnership into limited company [L-10/ Marks-10] <ul style="list-style-type: none">• Profit/ loss prior to incorporation; Accounting for Acquisition of business.• Conversion of Partnership into Limited Company – with and without same set of books	Biswajit Sarkar

CC3.2 Ch
Indian Financial System (Honours)

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

Chapters	Name of the Teacher
<p>Unit:I Financial System and Its Components Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System. [L-10/Marks:10]</p>	Pallabi Paul
<p>Unit:II Financial Markets (a) Money Market: Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market. [L-10/Marks 10] (b) Capital Market: Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market Intermediaries- Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian capital market. [L-20/Marks:20]</p>	Pallabi Paul
<p>Unit: III Financial Institutions Commercial banking: Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance Companies in India: Functions; Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds(open ended and close ended); Role of Mutual Funds in Indian capital market; Non-Banking Financial Companies (NBFCs):Definition, Functions, Regulations of RBI over NBFCs. [L-20/Marks:20]</p>	Pallabi Paul
<p>Unit: IV Financial Services Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, SEBI Regulations; Credit Rating Institutions and their functions. [L-10/Marks:10]</p>	Pallabi Paul
<p>Unit: V Investors' Protection Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media. [L-10/Marks:10]</p>	Pallabi Paul

CC3.1Cg

FINANCIAL ACCOUNTING – II (General)

Marks 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Chapters	Name of the Teacher
<p>Unit-1: Partnership accounts-I [L-15/ Marks-15] Correction of appropriation items with retrospective effect.</p> <p>Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner</p>	Debashish Biswas
<p>Unit-2: Partnership accounts-II [L-15/ Marks-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.</p>	Debashish Biswas
<p>Unit-3: Branch accounting [L-10/ Marks-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</p>	Dr. Moumita Sarkar (Samanta)
<p>Unit-4: Hire purchase and Instalment payment system [L-10/ Marks-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 only.</p>	CMA Mustak Ahmed
<p>Unit-5: Departmental accounts [L-10/ Marks-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 profit.</p>	Dr. Moumita Sarkar (Samanta)
<p>Unit-6: Investment Accounts [L-10/ Marks-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>	Dr. Priyanka Saha
<p>Unit-7: Business Acquisition and Conversion of partnership into limited company [L-10/ Marks-10] Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company – with and without same set of books</p>	Biswajit Sarkar

SEMESTER-V

CC 5.1Ch

Auditing & Assurance (Honours)

Full Marks – 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

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

Chapters	Name of the Teacher
<p>UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L)</p> <ul style="list-style-type: none"> • Definition-Nature-Scope and Objectives of Independent Financial Audit • Basic Principles Governing an Audit, Concept of Auditor’s Independence • Errors and Fraud-Concepts, Means of doing Fraud, Auditor’s Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation • Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP); • Standards on Auditing (SA)- Concept and Purpose <p><i>(This unit should be studied with SA 200[REVISED] and SA 240[REVISED])</i></p>	Dr. Priyanka Saha
<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><i>(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)</i></p>	Dr. Priyanka Saha
<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 <p><i>(This unit should be studied with SA 610)</i></p>	Debashish Biswas
<p>UNIT – IV VOUCHING, VERIFICATION AND VALUATION (10M/ 10L)</p> <ul style="list-style-type: none"> ➤ Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching - 	

<p>Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses.</p> <p>➤ Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) Non- Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors).</p>	<p>Dr. Moumita Sarkar (Samanta)</p>
<p>UNIT - V COMPANY AUDIT (15M/15L)</p> <ul style="list-style-type: none"> ➤ 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 	<p>Debashish Biswas</p>
<p>UNIT – VI AUDIT REPORT AND CERTIFICATE (10M/ 10L)</p> <ul style="list-style-type: none"> ➤ 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 <p><i>(This unit should be studied with SA 700)</i></p>	<p>Debashish Biswas</p>
<p>UNIT – VII OTHER THRUST AREAS (10M/ 10L)</p> <ul style="list-style-type: none"> ➤ 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) 	<p>Debashish Biswas</p>

CC 5.2 Ch
TAXATION-II (Honours)
Full Marks – 100

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

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

Module I
Direct Tax

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

<p>Unit 1 : Computation of Total Income and Tax Payable</p> <p>a) Rate of tax applicable to different assesses (except corporate assessee)</p> <p>b) Computation of tax liability of an individual, Firm (excluding application of AMT) (L-15 / M-15)</p>	<p>CMA Mustak Ahmed</p>
<p>Unit 2 : TAX MANAGEMENT</p> <p>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</p> <p>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.</p> <p>c) Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee)</p> <p>d) Interest & Fees Section 234A, 234B, 234C, 234F (simple problems on interest and fees)</p> <p>e) TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery. (L-25 / M-25)</p>	<p>Biswajit Sarkar</p>

Module II
Indirect
Taxes

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

<p>Unit-3: Basic Concepts of indirect Tax and overview of GST. 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 state and union territory (M-5 /L-5).</p>	<p>Debashish Biswas</p>
<p>Unit4: Taxable event. supplv - Concept. time. value and place. charge,of GST. Meaning of taxable event, Supply as per CSST Act (excluding detailed discussion onSch 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 supplv - Inclusion and exclusion of items for computation of value of supply under transaction value, value inclusive Of tax. Place of supplv- Need for ascertainment only. Lew of GST under GGST - Basis of charge, Fonruard and reverse charge (basic concepts only). (M-15 /L-15).</p>	<p>CMA Mustak Ahmed</p>
<p>Unit-S: Input and Output Tax Gomputation. Input Tax Credit (ITG) and Composition Scheme under GST Tax Invoice and Bill of Supplv (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 (simple problems). Time of Payment of GST (M-10 /L-10)</p>	<p>Debashish Biswas</p>
<p>Unit 6: Customs Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidised goods, Anti Dumping, Valuation of Custom Duty. (L-8 / M-10)</p>	<p>Debashish Biswas</p>

DSE 5.1 A
Macroeconomics and Advanced Business Mathematics (Honours)
(50+50)

Full Marks – 100

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

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

Module I

Macroeconomics

Chapters	Name of the Teacher
Unit – I: Introduction Concepts and variables of Macroeconomics. [L 2 / Marks:2]	Dr. Nilanjan Patra
Unit – II: National Income Accounting Concepts and measurement of National Income (numerical examples preferred); Circular flow of income – Real and Nominal GDP – Implicit deflator. [L 6 / Marks:6]	Dr. Nilanjan Patra
Unit – III: Determination of Equilibrium Level of National Income Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment multiplier, Government expenditure multiplier, Tax multiplier, Balanced Budget multiplier. [L 10 / Marks:10]	Dr. Nilanjan Patra
Unit – IV: Commodity market and Money market equilibrium Concept of demand for Money: Liquidity Preference Approach; Derivation of IS and LM curves –Shifts of IS and LM curves-equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies. [L 10 / Marks:10]	Dr. Nilanjan Patra
Unit – V: Money, Inflation and Unemployment Concept of supply of money; Measures of money supply – High powered money – Money multiplier. Concept of Inflation – Demand-pull and Cost-push theories of inflation – Monetary and fiscal policies to control inflation; Unemployment: Voluntary and Involuntary, Frictional and Natural Rate of Unemployment (Concepts only). [L 12 / Marks:12]	Dr. Nilanjan Patra

Module II

Advanced Business Mathematics

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

Chapters	Name of the Teacher
1 Functions, Limit and Continuity: Definition of functions, Classification of functions, Different types of functions(excluding trigonometrical functions), Elementary ideas of limit and continuity through the use of simple algebraic functions. [8 L /8Marks]	Dr. Subhabrata Dinda
2 Differentiation and Integration: Derivative and its meaning; Rules of differentiation; Geometrical interpretation; Significance of derivative as rate measure; Second order derivatives; Integration as anti-derivative process; Standard forms; Integration by substitution. [8 L /8Marks]	Dr. Subhabrata Dinda
3 Applications of Derivative and Integration: Maximum and minimum values ; Cost function ; Demand function ; Profit function; Increasing and decreasing functions ; Rate measure, Applied problems on Average cost (AC), Average variable cost (AVC), Marginal cost (MC), Marginal revenue (MR), Simple area calculation by integration method. [8 L /8Marks]	Dr. Subhabrata Dinda
4 Determinants: Determinants upto third order, Elementary properties of determinants, Minors and co-factors, Solution of a system of linear equations by Cramer's Rule (up to three variables). [8 L /8Marks]	Dr. Subhabrata Dinda
5 Matrix: Definition of matrix, Types of matrices, Operations on matrices (addition, subtraction, multiplication), Adjoint of a matrix, Inverse of a matrix , Solution of a system of linear equations by matrix inversion method (up to three variables). [8 L /8Marks]	Dr. Subhabrata Dinda

DSE 5.2 A
CORPORATE ACCOUNTING (Honours)
Full Marks – 100

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

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

<p>Unit-1: Company – Introduction And Accounting for Shares & debentures</p> <ul style="list-style-type: none"> • 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 ESOPS. <p>[M-20/L-20]</p>	<p>Dr. Moumita Sarkar (Samanta)</p>
<p>Unit-2: Buy back and Redemption of preference shares</p> <ul style="list-style-type: none"> • Buy Back of Securities – meaning, rules and Accounting. • Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares) <p>[M-10/L-10]</p>	<p>Dr. Priyanka Saha</p>
<p>Unit-3: Company Final Accounts</p> <p>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.</p> <p>(tax on net profit without recognizing deferred tax)</p> <p>[M-15/ L-15]</p>	<p>Debashish Biswas</p>
<p>Unit-4: Redemption of debenture</p> <p>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</p> <p>[M-10/ L-10]</p>	<p>Dr. Priyanka Saha</p>
<p>Unit- 5: Valuation</p> <p>Goodwill – valuation using different methods,i.e., Average Profit, Super Profit, Capitalisation and Annuity.</p> <p>Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings- Price, Cum-div and Ex-div, Majority and Minority view and Fair Value</p> <p>[M-10/ L-10]</p>	<p>CMA Mustak Ahmed</p>

<p>Unit-6: Company Merger And Reconstruction</p> <ul style="list-style-type: none"> Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); inter-company transactions (excluding inter-company share holding). <p>Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction</p> <p>[M-15/ L-15]</p>	<p>Dr. Moumita Sarkar (Samanta)</p>
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CC 5.1Cg
Auditing & Assurance (General)
Full Marks – 100
Internal Assessment: 20 marks
Semester-end Examinations: 80 marks
Total 100 marks

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

<p>UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT</p> <p>(10M/ 10L)</p> <ul style="list-style-type: none"> ➤ Definition-Nature-Scope and Objectives of Independent Financial Audit ➤ Basic Principles Governing an Audit- Concept of Auditor’s Independence ➤ Errors and Fraud-Concepts, Means of Doing Fraud, Auditor’s Responsibility towards Detection and Prevention of Fraud. ➤ Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final) ➤ Standards on Auditing (SA)- Concept and Purpose <p><i>(This unit should be studied with SA 200 and SA 240)</i></p>	<p>Dr. Priyanka Saha</p>
<p>UNIT – II AUDIT PROCEDURES AND TECHNIQUES</p> <p>(15M/ 15L)</p> <ul style="list-style-type: none"> ➤ Auditing Engagement-Audit Planning- Audit Programme (Definitions) ➤ Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit File (Permanent and Current) – Audit Note Book- Audit Memorandum. ➤ Audit Evidence – Concept, Procedures to Obtain Audit Evidence ➤ Routine Checking, Test Checking and Auditing in Depth ➤ Audit of Educational Institutions and Hospitals <p><i>(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)</i></p>	<p>Dr. Priyanka Saha</p>

<p>UNIT – III INTERNAL CONTROL SYSTEM (10M/ 10L)</p> <ul style="list-style-type: none"> ➤ Internal Control- Definition, Objectives ➤ Internal check-Definition, Objectives ➤ Internal Audit- Definition, Objectives, Reliance by Statutory Auditor on Internal Auditor’s Work <p><i>(This unit should be studied with SA 610)</i></p>	<p>Biswajit Sarkar</p>
<p>UNIT – IV VOUCHING, VERIFICATION AND VALUATION (10M/ 10L)</p> <ul style="list-style-type: none"> ➤ Vouching - Meaning, Objectives – Factors to be Considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses ➤ Verification and Valuation – Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of Following Items: i) Non-Current Assets: Goodwill, Patent and Copy Right, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors). 	<p>Dr. Moumita Sarkar (Samanta)</p>
<p>UNIT - V COMPANY AUDIT (15M/ 15L)</p> <ul style="list-style-type: none"> ➤ Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, ➤ Branch Audit and Joint Audit ➤ Depreciation – Concept and Provisions of the Companies Act ➤ Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor’s Responsibility. 	<p>Debashish Biswas</p>
<p>UNIT - VI AUDIT REPORT AND CERTIFICATE (10M/ 10L)</p> <ul style="list-style-type: none"> ➤ 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 <p><i>(This unit should be studied with SA 700)</i></p>	<p>Biswajit Sarkar</p>
<p>UNIT – VII OTHER THRUST AREAS (10M/ 10L)</p> <ul style="list-style-type: none"> ➤ Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act ➤ Management Audit - Concepts, Objectives, Advantages ➤ Tax Audit - Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only) 	<p>Debashish Biswas</p>

DSE 5.1A
TAXATION-II (General)
Full Marks – 100
Internal Assessment: 20 marks
Semester-end Examinations: 80 marks
Total 100 marks

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

Module I
Direct Tax
Internal Assessment: 10 marks
Semester-end Examinations: 40 marks
Total 50 marks

<p>Unit 1 : Computation of Total Income and Tax Payable</p> <p>a) Rate of tax applicable to different assesses (except corporate assessee)</p> <p>b) Computation of tax liability of an individual, Firm (excluding application of AMT) (L-15 / M-15)</p>	CMA Mustak Ahmed
<p>Unit 2 : TAX MANAGEMENT</p> <p>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</p> <p>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.</p> <p>c) Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee)</p> <p>d) Interest & Fees Section 234A, 234B, 234C, 234F (simple problems on interest and fees)</p> <p>e) TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery. (L-25 / M-25)</p>	Biswajit Sarkar

Module II
Indirect
Taxes
Internal Assessment: 10 marks
Semester-end Examinations: 40 marks
Total 50 marks

<p>Unit-3: Basic Concepts of indirect Tax and overview of GST. 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,</p>	Debashish Biswas
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Goods, Input, Input tax, Input tax credit, Output tax, Person, Place Of business, Registered Person, Services, Taxable Person, Turnover in state and union territory (M-5 /L-5).	
Unit4: Taxable event. supply - Concept. time. value and place. charge,of GST. Meaning of taxable event, Supply as per CSST Act (excluding detailed discussion onSch 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 forward 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 GGST - Basis of charge, Forward and reverse charge (basic concepts only). (M-15 /L-15).	CMA Mustak Ahmed
Unit-5: Input and Output Tax Computation. Input Tax Credit (ITC) 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 (simple problems). Time of Payment of GST (M-10 /L-10)	Debashish Biswas
Unit 6: Customs Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidised goods, Anti Dumping, Valuation of Custom Duty. (L-8 / M-10)	Debashish Biswas

DSE 5.2 A

CORPORATE ACCOUNTING (General) Full Marks – 100

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

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

Unit-1: Company – Introduction And Accounting for Shares & debentures <ul style="list-style-type: none"> • 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; 	Dr. Moumita Sarkar (Samanta)
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<p>Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS. [M-20/L-20]</p>	
<p>Unit-2: Buy back and Redemption of preference shares</p> <ul style="list-style-type: none"> Buy Back of Securities – meaning, rules and Accounting. Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares) [M-10/L-10] 	<p>Dr. Priyanka Saha</p>
<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) [M-15/ L-15]</p>	<p>Debasish Biswas</p>
<p>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 [M-10/ L-10]</p>	<p>Dr. Priyanka Saha</p>
<p>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, Earnings- Price, Cum-div and Ex-div, Majority and Minority view and Fair Value [M-10/ L-10]</p>	<p>Biswajit Sarkar</p>
<p>Unit-6: Company Merger And Reconstruction</p> <ul style="list-style-type: none"> Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); inter-company transactions (excluding inter-company share holding). <p>Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction [M-15/ L-15]</p>	<p>Dr. Moumita Sarkar (Samanta)</p>

ACADEMIC CALENDAR
2023-24
(JANUARY-JUNE)

DEPARTMENT OF COMMERCE
BANGABASI MORNING COLLEGE

Academic Year-2023-24 (January to June)

B.Com. 4 years Honours/ Honours with Research and 3year B.Com.
under CCF, 2022

Semester II

Paper	Subject	Marks	Credit
Major/ Core	Cost Accounting-I	100	4
Minor/ Inter- disciplinary	Marketing Management and Human Resource Management	100	4
Multi- Disciplinary	Macroeconomics	100	3
AEC	Compulsory English	100	2
SEC	IT & its Application in Business	100	4
VAC	Environmental Education		4
Total			21

Semester IV- Honours (Under CBCS)

Paper	Subject	Marks	Credit
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6
CC 4.1 Ch	Taxation I	100	6
CC 4.2 Ch	Cost and Management Accounting –II	100	6
Total			24

Semester VI-Honours (Under CBCS)

Paper	Subject	Marks	Credit
AECC 6.1Chg	Environmental Studies	100	2
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4
CC 6.1 Ch	Project Work	100	6
DSE 6.1 A	Financial Reporting and Financial Statement Analysis	100	6
DSE 6.2 A	Financial Management	100	6
Total			24

Semester IV- General (under CBCS)

Paper	Subject	Marks	Credit
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6
CC 4.1 Cg	Taxation I	100	6
CC 4.2 Cg	Cost and Management Accounting –II	100	6
Total			24

Semester VI- General (Under CBCS)

Paper	Subject	Marks	Credit
AECC 6.1Chg	Environmental Studies	100	2
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4
DSE 6.1 A	Financial Reporting and Financial Statement Analysis	100	6
DSE 6.2 A	Financial Management	100	6
Total			18

SEMESTER-II

B.Com. 4 years honours and honours with Research/ 3 years B.Com.

Cost Accounting I

Credit of the Paper 4

Semester-end Examinations: 75 marks

Tutorial Examinations: 25 marks

Total 100 marks

Unit	Topic	Content	Name of the Teacher
1	Introduction	Definition of Costing, Objectives of 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, Incremental and Differential cost. Costing Methods and Techniques (introduction only).	Dipayan Singha
2	Material Costs	<i>Purchase of materials:</i> Organisation, purchase procedure, documentation, determination of material purchase costs. · <i>Storage of materials:</i> Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.	Dr. Priyanka Saha

		<ul style="list-style-type: none"> · <i>Materials control</i>: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. · <i>Methods of Pricing Material Issues</i>: FIFO, LIFO, and Weighted Average. · <i>Treatment of Normal and Abnormal Loss of Materials</i> 	
3	Employee Cost and Incentive Systems	<p>Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate);</p> <p>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).</p> <ul style="list-style-type: none"> · Main Principles for sound system of wage incentive schemes, labour utilisation; System of Wage Payment and Incentives(Halsey, Halsey-weir, Rowan and Efficiency based); Group Bonus scheme (simple) · System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose. 	Debashish Biswas
4	Accounting for Overhead	<p>Overhead</p> <ul style="list-style-type: none"> · <i>Introduction</i>: Definition, Classification of Overhead-Functional and Behavioural. · <i>Manufacturing Overheads</i>: Allocation and apportionment of Overhead; Absorption of Overhead: Blanket and Departmental rate; various methods of absorption and their applications; Under absorption/over absorption of overheads and their treatment. · <i>Administration and Selling & Distribution Overheads and their charging</i>. 	Dr. Moumita Sarkar (Samanta)
5	Cost Statement	Preparation of Cost Sheet, Single product and Multi-product, estimation and price quotation	CMA Mustak Ahmed

Marketing Management and Human Resource Management

Credit of the Paper 4

Semester-end Examinations: 75 marks

Tutorial Examinations: 25 marks

Total 100 marks

Module 1: Marketing Management

Semester-end Examinations – 40 marks

Unit	Topic	Content	Name of the Teacher
1	Introduction	<p>Meaning of market, Objectives and Importance of Marketing; Societal Marketing concept</p> <p>Selling vs. Marketing; Marketing mix [concepts, components]</p> <p>Marketing environment: concept, importance, and components.</p>	Dipika Das
2	Market Segmentation	<p>Market segmentation: concept, importance and bases;</p> <p>Product differentiation vs. market segmentation.</p>	Dipika Das

3	Product	Concept and importance, Product classifications; Concept of product mix; Branding-Concept, packaging and labeling; Product life-cycle [concept], New Product Development Process.	Dipika Das
4	Pricing and Distribution	Pricing [Meaning, objectives, Significance and methods] Factors affecting price of a product. Pricing policies and strategies Distribution Channels - meaning and importance; Types of distribution channels	Debashish Biswas
5	Promotion and Recent developments in marketing	Promotion: Nature and importance of promotion; Types of promotion: advertising, personal selling, publicity & sales promotion, Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.	Debashish Biswas

Module 2: Human Resource Management

Semester-end Examinations – 35 marks

Unit	Topic	Content	Name of the Teacher
1	Nature and Scope	Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance of HRM	Debashish Biswas
2	Human Resource Planning	Definition, Need of Human Resource Planning, Factors affecting Human Resource Planning.	Debashish Biswas
3	Recruitment and Selection	Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy–process–sources of Recruitment Definition of Selection, Steps in selection.	Debashish Biswas
4	Training and Development	Training and Development Meaning and purpose of training, Benefits of training to organization and employees –Training methods.	Dipika Das
5	Job Evaluation and Performance Appraisal	Job evaluation- objectives, scope, Job analysis, Job description, Job Specification-basic concept and significance, Performance Appraisal-Concept	Dipika Das

Macroeconomics

Credit of the Paper 3

Semester-end Examinations: 50 marks

Tutorial Examinations: 25 marks

Total 75 marks

Unit	Topic	Content	Name of the Teacher
I	Basic Concepts	Macroeconomics, Concepts, Scope, macroeconomic variables, objectives, Differences with microeconomics.	Dr. Bimal Sarkar/ Dr. Nilanjan Patra
II	National Income	National income accounting, Concepts and measurement of GDP, GNP, NNP, NDP, PI, DPI, Circular flow of income (2 sectors & 3 sectors economy), Real and Nominal GDP and GDP Deflator.	Dr. Bimal Sarkar/ Dr. Nilanjan Patra
III	Determination of equilibrium income in	Theory of Income determination- Simple Keynesian model; Consumption, Saving, Investment functions; National Income determination;	Dr. Bimal Sarkar/ Dr. Nilanjan Patra

	Simple Keynesian Model	Investment multiplier, Government expenditure multiplier (Graphical Analysis), Tax multiplier and Balanced budget multiplier (concepts).	
IV	Money and inflation	Concept of demand for money and supply of money, Measures of supply of money, High powered money, money multiplier, Concept of Inflation, Demand pull and Cost push Inflation. Inflationary gap. Monetary and fiscal measures to control inflation.	Dr. Bimal Sarkar/ Dr. Nilanjan Patra
V	Public Finance	Government budget-meaning and components, Classifications of receipts –revenue and capital receipts; Classification of expenditure-revenue and capital expenditure. Measures of Government deficit-Revenue deficit, Fiscal deficit, Primary deficit.	Dr. Bimal Sarkar/ Dr. Nilanjan Patra

Information Technology and its Application in Business

Credit of the Paper 4

Semester-end Examinations (Theory): 50 marks

Semester-end Practical Examinations: 50 marks

Total 100 marks

Module I

Theory (50 Marks)

Unit	Topic	Content	Name of the Teacher
1	Fundamentals of Computer	Components of a Computer System, Applications of Computers, Advantages and Disadvantages of Computers, Software and its Types: System Software, Application Software, Operating System, Mobile Operating System, Free and Open Software.	Dr. Subhabrata Dinda
2	Internet Services & Security measure:	Key technology concepts, Packet switching, TCP/IP, IP addresses, Types of Internet Services, World Wide Web (WWW), Uniform Resource Locator (URL), Domain Names, Web Browsers. Internet of Things: Concept, Smart Device, RFID and it's use cases, Wireless Sensor Networks and it's applications, Information Rights, Privacy and Freedom in an Information Society, Principles of Cyber Security, Computer Malwares, Well-known attacks (Fishing, Spoofing etc) and it's prevention measures like CAPTCHA Code, Password etc. Use of Blockchain technique for security measures.	Dr. Subhabrata Dinda
3	Current Computing Paradigm	Cloud Computing: Service Oriented approach, Virtualization, Business Model, Use cases, Green computing, Edge computing, Quantum computing, Challenge of Big Data	Dr. Subhabrata Dinda
4	Business Data Handling	Transaction processing, Analytical processing-Concepts, Techniques, Difference, Concept of Data Mining including Text Mining and Web Mining, Evolution of AI, Importance of Artificial Intelligence in Business Data handling through use cases, Basic Concepts of an Expert system in context of Business Data Management, Basic concepts of Machine learning including supervised and unsupervised learning, Application of Machine	Dipika Das

		learning in Banking and Finance, Basic concepts on ERP based Business Software Solutions.Intelligent Agents (Concepts & Application).	
5	IT Act. 2000and Cyber Crimes	IT Act 2000(as amended thereon)- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.	Dipika Das

**Module II
Practical (50 Marks)**

Unit	Topic	Content	Name of the Teacher
1	Word processing	Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders; Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders; Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa; Create newspaper columns, indexes and table of contents, Spell check your document using inbuilt and custom dictionaries, checking grammar and style , using thesaurus and finding and replacing text; Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography; Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else; Linking and embedding to keep things together. (Creating Business Documents using the above facilities); Hands-on experience in using spreadsheet software	Dipika Das
2	Spreadsheet	Working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of spreadsheet charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart. Hands-on experience in using spreadsheet software .	Dipika Das
3	Presentation	Introduction, creating presentations – using auto content wizard, using templates, using	Dr. Subhabrata Dinda

		blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transaction, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip, Morph Transition. (Creating Business Presentations using above facilities) . Creating professional presentations using software.	
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**Common Value Added Courses on Environmental Studies
ENVS 02: Environmental Education**

Semester -II

Total Marks-50(Cr edit -2)

[Marks obtained in this course will be taken to calculate SGPA & CGPA]

Unit	Topic	Content	Name of the Teacher
1	Environmental Education	Concept, definition, and significance of environmental education . Genesis of environmental education. Tiblisi Declaration 1977 . Philosophy of environmental education . Environmental awareness vis a vis environmental education	Amita Mazumder/ Dr. Papiya Saha
2	Rules and regulations of environment	Necessity of rules and regulations, different types of rules and regulations, mistakes in implementing Of environmental rules. problems in implementing environmental rules. Environment Laws in India: Wildliff (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 otiations; Convention on Biological Diversity (CBD).	Chumu Sherpa/ Dr. Trayee Biswas
3	Human Communities and the Environment	Human population grow'th: Impacts on environment. human health. and welfare. . Concept of Resettlement and rehabilitation. ' Environmental movements: Bishnois. Chipko. Silent valley. Big dam movements. 'Environmental ethics: Types. ecofeminism, role of cultures in environmental conservation.	Soumyajit Sett/ Dr. Amit Kumar Dutta
4	Disaster Awareness	Fundamentals of hazard. disaster. risk and vulnerability ' Disaster classification, Natural Disasters-floods, earthquake, cyclones, tsunami and landslides; Manmade Disaster. ' Case Studies: Minamata disaster, Bhopal gas disaster, Fukushima nuclear disaster. Kedarnathflood, Cyclo ne A ila, COVID- 19	Dr. Anirban Ray

		. Disaster management, Disaster warning systems	
5	Role of environmental education in protecting environment	Lifelong learning procedure. Pedagogy in environmental education; For. "ul urd informal environmental education (Exhibition, role playing ability, quiz, debate, field trip, demonstration, project, poster presentation, seminar, eco-club) . Role of NGOs and government institutions Role of information technology and mass media: Print, Electronic, and Social media	Riya Karmakar

COMPULSORY ENGLISH

SEMESTER – 2

COMPULSORY ENGLISH

(2 Credits – Th 2, Tu 0)

UNIT 1

POETRY:

WILLIAM WORDSWORTH: LUCY GRAY

ELIZABETH BARRET BROWNING: HOW DO I LOVE THEE

WILFRED OWEN: ANTHEM FOR DOOMED YOUTH

UNIT 2

PROSE:

O. HENRY: THE LAST LEAF

RUSKIN BOND: THE THIEF'S STORY

RABINDRANATH TAGORE: RAM MOHAN ROY

Dr. Ronita Roy/ Arup Debnath

SEMESTER-IV

GE 4.1 Chg

Microeconomics-II & Indian Economy (50+50)

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Module I

Microeconomics-II

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

Chapters	Name of the Teacher
Unit: I Monopoly Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only). <p style="text-align: right;">[L-10/Marks:10]</p>	Dr. Nilanjan Patra/ Dr. Bimal Sarkar
Unit: II Imperfect Competition Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example) <p style="text-align: right;">[L-15/Marks:15]</p>	Dr. Nilanjan Patra/ Dr. Bimal Sarkar
Unit: III Factor Price Determination Introduction; Marginal Productivity Theory of Distribution; Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour; Wage Determination in an Imperfectly Competitive Labour Market: Case of Collective Bargaining, Factors determining the power of trade unions to raise wages; Theory of Rent: Ricardian Theory of Rent, Modern Theory of Rent, Quasi-rent; Theory of Profit: Gross Profit and Net Profit, Accounting Profit and Normal Profit, Different Theories of Determination of Profit; Concept of Interest: Gross Interest and Net Interest, Classic Theory of Interest Rate Determination. <p style="text-align: right;">[L-15/Marks 15]</p>	Dr. Nilanjan Patra/ Dr. Bimal Sarkar

Module II

Indian Economy

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

Chapters	Name of the Teacher
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 style="text-align: right;">[L 5/ Marks:5]</p>	Pallabi Paul
Unit: II Basic Features of Indian Economy Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth. <p style="text-align: right;">[L 10/ Marks:10]</p>	Pallabi Paul

<p>Unit:III Sectoral Trends and Issues</p> <p>(a) Agricultural Sector: Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing.</p> <p>(b) Industry and Service Sector: An overview of industrial growth during pre-reform and post- reform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period.</p> <p>(c) External Sector: Problem of unfavourable balance of payments and policy measures.</p> <p style="text-align: right;">[L 15/ Marks:15]</p>	Pallabi Paul
<p>Unit:IV Social Issues in Indian Economy</p> <p>Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.</p> <p style="text-align: right;">[L 10/ Marks:10]</p>	Pallabi Paul

CC 4.1 Chg

Entrepreneurship Development and Business Ethics

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

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

Module I

Entrepreneurship Development

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

Chapters	Name of the Teacher
<p>Unit-1: Introduction: [L-10 / Marks- 10] Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.</p>	Dr. Moumita Sarkar (Samanta)
<p>Unit-2: [L- 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.</p>	Dr. Moumita Sarkar (Samanta)
<p>Unit-3: [L- 10 / Marks-10] Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report</p>	Dr. Priyanka Saha
<p>Unit-4: [L- 10 / Marks- 10] Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start- up problems;</p>	Dr. Priyanka Saha

Module II
Business Ethics

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

Chapters	Name of the Teacher
Unit 1: Business Ethics [L- 8 / Marks- 8] Introduction – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics	Debashish Biswas
Unit 2: Principles of Business Ethics [L- 8 / Marks- 8] Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]	Debashish Biswas
Unit 3: Ethics in Management [L- 8 / Marks- 8] Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.	Debashish Biswas
Unit 4: Corporate Culture [L- 8 /Marks- 8] Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics	Dipika Das
Unit 5: Ethics & Corporate Governance [L- 8 / Marks- 8] Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]	Dipika Das

CC 4.1 Ch

TAXATION-I (Honours)

Full Marks – 100

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

Chapters	Name of the Teacher
Unit:1 [L-10 / M-10] <ul style="list-style-type: none"> • 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. • Residential Status and Incidence of Tax Residential status of all persons except company • Incomes which do not form part of Total Income Except section 10AA. • Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income 	CMA Mustak Ahmed

Unit:2 [L-30 / M-30] Heads of Income and Provisions governing Heads of Income <ul style="list-style-type: none"> • <i>Salaries</i> • <i>Income from House property</i> 	Biswajit Sarkar
Unit:3 [L-25 / M-25] <ul style="list-style-type: none"> • Heads of Income and Provisions governing Heads of Income <i>Profits and Gains of Business and Profession</i> 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) • <i>Capital Gains</i> Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG. • <i>Income from Other Sources</i> Basis of charge excluding deemed dividend 	Dr. Priyanka Saha
Unit:4 [L-15 M-15] <ul style="list-style-type: none"> • 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. • 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. • Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U • Rebate u/s 87A 	Dipayan Singha

CC 4.2 Ch
Cost and Management Accounting -II (Honours)
Full Marks – 100
Internal Assessment: 20 marks
Semester-end Examinations: 80 marks
Total 100 marks

Chapters	Name of the Teacher
Unit-1: [L-18/ Marks-20] <ul style="list-style-type: none"> • Joint Product & By product Meaning, treatment and apportionment of cost; decision relating further processing • Activity Based Costing Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems) 	Dr. Moumita Sarkar (Samanta)
Unit-2: Budget and Budgetary Control [L-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.	Dr. Priyanka Saha

<p>Unit-3: Standard Costing [L-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</p>	Sk. Mustak Ahmed
<p>Unit-4: CVP Analysis, Marginal Costing [L-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.</p>	Dipayan Singha
<p>Unit-5: Short-term Decision Making [L-15/ Marks-10] Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity. (with simple type of problems)</p>	Debashish Biswas

CC 4.1 Cg
TAXATION-I (General)
Full Marks – 100

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

Chapters	Name of the Teacher
<p>Unit:1 [L-10 / M-10] <ul style="list-style-type: none"> • 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. • Residential Status and Incidence of Tax Residential status of all persons except company • Incomes which do not form part of Total Income Except section 10AA. • Agricultural Income Definition, determination of agricultural and non-agricultural Income. </p>	CMA Mustak Ahmed
<p>Unit:2 [L-30 / M-30] Heads of Income and Provisions governing Heads of Income <ul style="list-style-type: none"> • <i>Salaries</i> • <i>Income from House property</i> </p>	Biswajit Sarkar
<p>Unit:3 [L-25 / M-25] <ul style="list-style-type: none"> • Heads of Income and Provisions governing Heads of Income <i>Profits and Gains of Business and Profession</i> 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) • <i>Capital Gains</i> Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG. • <i>Income from Other Sources</i> Basis of charge excluding deemed dividend </p>	Dr. Priyanka Saha

<p>Unit:4 [L-15 M-15]</p> <ul style="list-style-type: none"> • 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. • 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. • Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U • Rebate u/s 87A 	<p>Dipayan Singha</p>
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CC 4.2 Cg
Cost and Management Accounting -II(General)

Full Marks – 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Chapters	Name of the Teacher
<p>Unit-1: [L-18/ Marks-20]</p> <ul style="list-style-type: none"> • Joint Product & By product Concept of Joint products and by-products; Apportionment of common costs to joint products, and costing of By Products. • Activity Based Costing Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantages and disadvantages. 	<p>Dr. Moumita Sarkar (Samanta)</p>
<p>Unit-2: Budget and Budgetary Control [L-12/ Marks-10] Budget and Budgetary Control; principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of cash budget, flexible budget.</p>	<p>Dr. Priyanka Saha</p>
<p>Unit-3: Standard Costing [L-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 Cost (concepts only) variance.</p>	<p>CMA Mustak Ahmed</p>
<p>Unit-4: CVP Analysis, Marginal Costing [L-15/ Marks-20]</p> <p>CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph</p> <p>Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.</p> <p>Problems relating above areas</p>	<p>Debashish Biswas</p>
<p>Unit-5: Short-term Decision Making [L-15/ Marks-10] Marginal costing Techniques; Marginal Cost and product Pricing; Product Mix and Make or Buy Decisions (simple Type).</p>	<p>Dipayan singha</p>

SEMESTER-VI

SEC 6.1Chg

COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN

(Practical)

Full Marks 100

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

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

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

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

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

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

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

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

Project Work: Assignment based for each and every topic should be prepared

Name of the Teacher: Debashish Biswas/Dipika Das

DSE 6.1 A

FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS

Full Marks 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

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

FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS

Unit	Topic	Details	Name of the Teacher
1	Holding Company	<p>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.</p> <p>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> <p>[L-15/M-15]</p>	CMA Mustak Ahmed
2	Accounting Standards	<p>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> <p>[15/M-15]</p>	Dipayan Singha
3	Fund Flow Statement	<p>Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement.</p> <p align="right">[L-5/M-5]</p>	Dr. Moumita Sarkar (Samanta)
4	Cash Flow Statement	<p>Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.</p> <p align="right">[L- 15 /M-15]</p>	
5	Introduction to Financial Statements Analysis	<p>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 	Dr. Priyanka Saha

		demerits [L-10/M-12]	
6	Accounting Ratios for FSA	Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness. [L-20/M-18]	Dipayan Singha

DSE 6.2 A

FINANCIAL MANAGEMENT

Full Marks 100

Internal Assessment: 20 marks

Semester-end Examinations: **80 marks**

Total 100 marks

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

Unit	Topic	Content	Name of the Teacher
1	Introduction	<ul style="list-style-type: none"> ▪ Important functions of Financial Management ▪ Objectives of the firm: Profit maximisation vs. Value maximisation ▪ Role of Chief Financial Officer. ▪ Financial environment in which a firm has to operate 	Dipayan Singha
	Basic Concepts	<ul style="list-style-type: none"> • Time Value of Money: concept and reasons • Compounding and Discounting techniques • Concepts of Annuity and Perpetuity. • Risk-return relationship (concepts only) [L-10/M-10] 	
2	Sources of Finance and Cost of Capital	<ul style="list-style-type: none"> • Different sources of finance; long term and short term sources • Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation). [L10/M-10] 	Dr. Moumita Sarkar (Samanta)
3	Leverage and Capital Structure	<ul style="list-style-type: none"> • EBIT-EPS analysis and its limitations. Financial break even, point of indifference • Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity • Capital Structure decisions - Capital structure patterns, designing optimum capital structure, 	Biswajit Sarkar

	Theories	Constraints, Features of sound capital structure, Various capital structure theories (excluding M-M model). [L-10/M-10]	
4	Working Capital Management (1)	<ul style="list-style-type: none"> • Introduction; Meaning and various concepts of Working Capital • Management of Working Capital and Issues in Working Capital • Estimating Working Capital Needs; Operating or Working Capital Cycle. [L-10/M-10] 	Dr. Priyanka Saha
5	Working Capital Management (2)	<ul style="list-style-type: none"> ▪ Policies relating Current Assets – Conservative, Aggressive and Balanced ▪ Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies) ▪ Management of components of working capital (debtors management only–credit period -simple type) [L-10/M-10] 	Dr. Priyanka Saha
6	Capital Expenditure Decisions (1)	<ul style="list-style-type: none"> • Purpose, Distinguishing features, Objectives & Process, Understanding different types of projects • Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow • Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches • Payback Period method, Accounting Rate of Return and their relative merits and demerits [L-10/M-10] 	CMA Mustak Ahmed
7	Capital Expenditure Decisions (2)	<ul style="list-style-type: none"> • Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods.(excluding replacement decision) • Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing. [L-10/M-10] 	CMA Mustak Ahmed
8	Dividend Decisions	<ul style="list-style-type: none"> ▪ Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. ▪ Dividend policies and formulating a dividend policy ▪ Dividend Theories: Walter’s Model, Gordon’s Model [L-10/M-10] 	Debashish Biswas

PROJECT WORK (HONOURS)**Full Marks 100****THE COMPONENTS OF A PROJECT REPORT**

The outcome of Project Work is the Project Report. A project report should have the following components:

- 1) Cover Page:** This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.
- 2) Acknowledgement:** Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.
- 3) Table of Content.:** Page-wise listing of the main contents in your report such as introduction, methodology, discussion, findings and suggestions, along with page numbers.
- 4) Body of the Report:** The body of the report must have these four logical divisions
 - a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.
 - b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).
 - c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).
 - d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.
- 5) Bibliography or References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.
- 6) Annexures:** Questionnaires (if any), relevant reports, etc.

THE STEPS OF PROJECT WORK

STEP I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

STEP II : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

STEP III : Collection of information and data relating to the topic and analysis of the same.

STEP IV : Writing the report dividing it into suitable chapters, viz.,

Chapter 1:Introduction,

Chapter 2: Conceptual Framework / National & International Scenario,

Chapter 3: Analysis & Findings

Chapter 4: Conclusion and Recommendations.

Annexures,

References / Bibliography

STEP V : The following documents are to be attached with the Final Project Report.

1) Approval letter from the supervisor (Annexure-I)

2) Student's declaration (Annexure-II)

3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

COMPULSORY FOR BOTH HONOURS AND GENERAL

Environmental Studies

Total Marks-100(Credit -2)

(50 Theory-MCQ type + 30 Project + 10 Internal Assessment + 10

Attendance) [Marks obtained in this course will be taken to calculate

SGPA & CGPA]

Theory	
Unit 1 Introduction to environmental studies	2 lectures
<ul style="list-style-type: none">•Multidisciplinary nature of environmental studies;•Scope and importance; Concept of sustainability and sustainable development.	
Unit 2 Ecology and Ecosystems	6 lectures
<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 ecosystemb) Grassland ecosystemc) Desert ecosystemd) Aquatic ecosystems (ponds, streams, lakes, wetlands, rivers, oceans, estuaries)	
Unit 3 Natural Resources	8 lectures
<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.	
Unit 4 Biodiversity and Conservation	8 lectures
<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, ethical, aesthetic and Informational value.	
Unit 5 Environmental Pollution	8 lectures

<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. 	
Unit 6 Environmental Policies and Practices	7 lectures
<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 wildlife conflicts in Indian context. 	
Unit 7 Human Communities and the Environment	6 lectures
<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 conservation. •Environmental education and public awareness 	
Project/Field work	Equal to 5 lectures
<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 ecosystem. 	
Total	50 Lectures

Name of the Teacher: Riya Karmakar

