



Academic Calendar
Commerce
2021-2022



Bangabasi Morning College

19, Rajkumar Chakraborty Sarani, kolkata - 700009
Phone : 2360 7586, 2350 9210

**ACADEMIC CALENDAR
2021-22(JULY-DECEMBER)**

**DEPARTMENT OF COMMERCE
BANGABASI MORNING COLLEGE**

Academic Year-2021(July to December)

B.Com. Honours Course Structure under Semesterised CBCS Semester I

		Marks	Credit Hours	Page No.
AECC 1.1Chg	Language	100	2	3-6
GE 1.1 Chg	Microeconomics I & Statistics (50+50)	100	6	7-8
CC 1.1 Chg	Business Laws	100	6	9
CC 1.2 Chg	Principles of Management	100	6	10
CC 1.1 Ch	Financial Accounting – I	100	6	11-12
			26	

Semester III

		Marks	Credit Hours	Page No.
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	15-16
GE 3.1 Chg	Business Mathematics & Statistics	100	6	17-18
CC3.1 Ch	Financial Accounting II	100	6	18-19
CC3.2 Ch	Indian Financial System	100	6	19-20
			22	

Semester V

		Marks	Credit Hours	Page No.
CC 5.1Ch	Auditing & Assurance	100	6	22-23
CC 5.2 Ch	Taxation II	100	6	24-25
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	26-27
DSE 5.2 A*	Corporate Accounting	100	6	28-29
			24	

Academic Year-2021(July to December)

B.Com. General Course Structure under Semesterised CBCS

Semester I

		Marks	Credit Hours	Page No.
AECC 1.1Chg	Language	100	2	3-6
GE 1.1 Chg	Microeconomics I & Statistics	100	6	7-8
CC 1.1 Chg	Business Laws	100	6	9
CC 1.2 Chg	Principles of Management	100	6	10
CC 1.1 Cg	Financial Accounting – I	100	6	13-14
			26	

Semester III

		Marks	Credit Hours	Page No.
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	15-16
GE 3.1 Chg	Business Mathematics & Statistics	100	6	17-18
CC 3.1 Cg	Financial Accounting II	100	6	20-21
			16	

Semester V

		Marks	Credit Hours	Page No.
CC 5.1 Cg	Auditing & Assurance	100	6	29-30
DSE 5.1 A*	Taxation II	100	6	31-32
DSE 5.2 A*	Corporate Accounting	100	6	32-33
			18	

SEMESTER-I

AECC 1.1Chg

AECC1 – COMMUNICATIVE ENGLISH (SEMESTER 1) – 2 CREDITS

- Correction of sentences
- Transformation (Simple, Complex and Compound Sentences; Degrees of Comparison; Affirmative and Negative Sentences; Interrogative and Assertive Sentences; Exclamatory and Assertive Sentences)
- Identifying True/False Statements from Given Passages

Internal – 10 marks Attendance –

10 marks

End Semester Questions – MCQ 80 marks

End Semester Question Patterns:

Correction of Sentences: 20 (2 x 10)

Transformation of Sentences: 20 (2 x 10)

True/False Statements from Given Passage One: 20 (4 x 5) True/False

Statements from Given Passage Two: 20 (4 x 5)

Name of the Teacher: Kunal Kumar Halder

AECC-1 [MIL (Bengali)]–2 Credits

BNG-AECC-1-1-TH

- ❑ মাতক কলা, বাণিজ্য, বিজ্ঞান বিভাগের যে-সমস্ত পড়ুয়া AECC-1 স্তরে MIL হিসেবে বাংলা বিকল্পটি গ্রহণ করবে তাদের জন্য প্রথম সেমেস্টারে ২ ক্রেডিটের এই কোর্সটি পাঠ্য।
- ❑ সেমেস্টারে মোট পনেরো সপ্তাহ ক্লাস হবে ধরে নিয়ে Class Hour/Teaching Hours-এর হিসেব দেওয়া হয়েছে।
- ❑ এই কোর্সটি ১০০ নম্বরের। এর মধ্যে ১০ নম্বর সংশ্লিষ্ট ক্লাসে পড়ুয়ার উপস্থিতির জন্য এবং ১০ নম্বর কোর্সভিত্তিক আভ্যন্তর মূল্যায়নের জন্য বরাদ্দ থাকবে।
- ❑ অবশিষ্ট ৮০ নম্বরের জন্য বিশ্ববিদ্যালয়ের সংশ্লিষ্ট দপ্তর পরীক্ষা নেবে। ৪টি মডিউল থেকে ১০টি করে ২ নম্বরের মোট ৪০টি MCQ ধর্মী প্রশ্ন হবে।

মডিউল-১ : প্রবন্ধ (কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত ভাষাপাঠ সঞ্চারন-এ সংকলিত)

	Class Hours
পাঠ্য প্রবন্ধ : স্বদেশী সমাজ— রবীন্দ্রনাথ ঠাকুর বাঙালা ভাষা— স্বামী বিবেকানন্দ স্ত্রী জাতির অবনতি— বেগম রোকেয়া অপবিজ্ঞান— রাজশেখর বসু	৯

মডিউল-২ : ছোটগল্প (কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত ভাষাপাঠ সঞ্চারন-এ সংকলিত)

পাঠ্যগল্প : রবীন্দ্রনাথ ঠাকুর লিখিত পোস্টমাস্টার, ছুটি, জীবিত ও মৃত এবং বলাই	৯
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মডিউল-৩ : কবিতা (কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত ভাষাপাঠ সঞ্চারন-এ সংকলিত)

নৈবেদ্য— রবীন্দ্রনাথ ঠাকুর পাঠ্য : বৈরাগ্য সাধনে মুক্তি সে আমার নয় (৩০), শতাব্দীর সূর্য আজি রক্ত মেঘ-মারো (৬৪), স্বার্থের সমাপ্তি অপঘাতে (৬৫), তোমার ন্যায়ের দণ্ড প্রত্যেকের করে (৭০), চিত্ত যেথা ভয় শূন্য উচ্চ যেথা শির (৭২), শক্তিদম্ব স্বার্থলোভ মারীর মতন (৯২)	৬
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মডিউল-৪ : পরিভাষা

কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত ভাষাপাঠ সঞ্চারন-এ নির্ধারিত ২৫০টি পরিভাষা	৬
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Name of the Teacher: Priyadarshi Mondal

THE UNIVERSITY OF CALCUTTA
REVISED SYLLABUS OF CBCS (HINDI)
HINA/HING-AECC-1-1-TH/MIL

80 अंक

अंक विभाजन :-

सभी प्रश्न बहुविकल्पीय रहेंगे । (40x 2 =80)

पाठ्यक्रम :-

• **निबंध:**

नाखून क्यों बढ़ते हैं ? - हजारीप्रसादद्विवेदी, घीसा - महादेवीवर्मा, पर्यावरणसंरक्षण - शुकदेवप्रसाद,
धूमकेतु - गुणाकर मुले

• **कविताएँ:**

- (i) बीती विभावरी जाग री - जयशंकरप्रसाद
- (ii) पैतृकसंपत्ति (जबबापमरा...) - केदारनाथअग्रवाल
- (iii) उनकोप्रणाम - नागार्जुन
- (iv) होगईहैपीरपर्वतसी - दुष्यंतकुमार
- (v) धार्मिकदंगोंकीराजनीति - शमशेरबहादुरसिंह

• **कहानियाँ:**

1. मंत्र - प्रेमचंद
2. भोलारामकाजीव - हरिशंकरपरसाई
3. त्रिशंकु - मन्मूभंडारी
4. पाली - यशपाल

• **पारिभाषिकशब्दावली (100 शब्द):**

Name of the Teacher: Sreeparna Tarafdar

ABILITY ENHANCEMENT COMPULSORY COURSE

AECC-

10+10+80=100

اردو نظم و نثر

URDU NAZM-O-NASR

غزل

- میر تقی میر کی غزل گوئی اور ان کی دو غزلیں ۱۔ ابتدائے عشق میں روتا ہے کیا ۲۔ ہستی اپنی حباب کی سی ہے (برائے تدریس)
مرزا غالب کی غزل گوئی اور ان کی دو غزلیں ۱۔ کوئی اُمید بر نہیں آتی ۲۔ کوئی اُمید بر نہیں آتی (برائے تدریس)
مومن کی غزل گوئی اور ان کی دو غزلیں ۱۔ دل میں اس شوخ کے جوراہ نہ کی ۲۔ دیکھ لو شوقِ نا تمام میرا (برائے تدریس)

نظم

اقبال کی نظم نگاری اور ان کی نظم لالہ ہصحرا (برائے تدریس) مخدوم کی نظم نگاری اور ان کی نظم سپاہی (برائے تدریس) فیض کی نظم نگاری اور ان کی نظم صبحِ آزادی (برائے تدریس)

نثر

- میر اس کی داستان نگاری اور ان کی داستان باغ و بہار سے ”شروع قصے میں“ (برائے تدریس)
رجب علی بیگ سرور کی داستان نگاری اور ان کی داستانِ فسانہ عجائب ”داستانِ اعجازِ بیان سلطان فیروز بخت کی“ (برائے تدریس)
غالب کی خطوط نگاری اور ان کا خط بنام میر مہدی مجروح (خط نمبر ۱۰) ”سید صاحبِ تہم مجرم نہ میں گنہگار“ (برائے تدریس)
سر سید کی مقالہ نگاری اور ان کا مقالہ ”سمجھ“ (برائے تدریس)
کرشن چندر کی افسانہ نگاری اور ان کا افسانہ ”مہا کشمی کا پل“ (برائے تدریس)

مضمون Unseen ترجمہ (انگریزی سے اردو)

صرف و نحو (گرامر) محاورات۔ اصطلاحات۔ امثال

Name of the Teacher: Sabiha Tazeen
Sajda Bano

GE 1.1 Chg

Microeconomics I & Statistics (50+50)

Marks: 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Module I: Microeconomics I

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

Chapters	Name of the Teacher
<p>Unit: I Demand and Consumer behavior Concept of demand, demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve; elasticity of demand. Consumer behaviour: Marshallian utility approach and Indifference Curve approach; utility maximization conditions . Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC): Derivation of demand curve from PCC. [L-15/Marks:15]</p>	Pallabi Paul
<p>Unit: II Production and Cost Production function: Short-run and Long-run; Relation among Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Conditions for optimization (graphical approach). Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal Costs; Determination of LAC curve from SAC curves, LMC. [L-10/Marks:10]</p>	Dr. Nilanjan Patra/ Dr. Bimal Sarkar
<p>Unit: III Perfect Competition Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition, Stability analysis– Walrasian and Marshallian, demand- supply analysis including impact of taxes and subsidy. [L-15/Marks – 15]</p>	Dr. Nilanjan Patra/ Dr. Bimal Sarkar

Module II: Statistics

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

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

**CC 1.1 Chg
Business Laws**

Marks: 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Chapters	Name of the Teacher
<p>Unit 1: The Indian Contract Act, 1872 [L- 30 / Marks -30]</p> <p>a) Contract – meaning, characteristics and kinds, Essentials of a valid contract</p> <p>b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)</p> <p>c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)</p> <p>d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake</p> <p>e) Legality of objects and Consideration</p> <p>f) Void and Voidable agreements – Definition, Types and Distinction</p> <p>g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract</p> <p>h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges</p>	Biswajit Sarkar
<p>Unit 2: The Sale of Goods Act, 1930 [L-10 / Marks -10]</p> <p>a) Contract of sale, meaning and difference between sale and agreement to sell</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by a non-owner</p> <p>d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer</p>	Biswajit Sarkar
<p>Unit 3: Partnership Laws [L- 20 / Marks- 20]</p> <p>A) The Partnership Act, 1932</p> <p>a. Definition – Partner, Partnership</p> <p>b) Nature and Characteristics of Partnership</p> <p>c) Types of Partners</p> <p>d) Registration of a Partnership Firms and consequences of non-registration</p> <p>e) Rights and Duties of Partners</p> <p>f) Dissolution of firms – meaning and grounds</p>	Biswajit Sarkar
<p>B) The Limited Liability Partnership Act, 2008</p> <p>a) Definition</p> <p>b) Salient Features of LLP</p> <p>c) Advantages and disadvantages of LLP</p> <p>d) Differences between: LLP and Partnership, LLP and Company</p> <p>e) Incorporation of LLP</p>	Biswajit Sarkar
<p>Unit 5: Consumers Protection Act, 1986 [L-10 / Marks- 10]</p> <p>a) Objectives and features of Consumers Protection Act</p> <p>b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person</p> <p>c) Unfair trade practices</p> <p>d) Consumer Protection Council (Central, State and District – their constitutions and objectives)</p> <p>e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission</p>	Debashish Biswas

CC 1.2 Chg
Principles of Management

Marks: 100

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

Chapters	Name of the Teacher
<p>Unit-1: Introduction: [L- 16 / Marks- 16] Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills. Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo- classical school-Human Relations approach and Behavioral Science Approach; Modern School; System approach and Contingency approach.</p>	Dr. Moumita Sarkar (Samanta)
<p>Unit-2: Planning: [L- 16 / Marks- 16] Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.</p>	Debashish Biswas
<p>Unit-3: Organizing: [L- 16 / Marks- 16] Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors.</p>	Debashish Biswas
<p>Unit-4: Directing and Staffing: [L- 16 / Marks- 16] Directing: concepts, importance of directing, Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt’s Model and Blake & Mouton’s Model. Staffing: concepts, importance</p>	Dr. Priyanka Saha
<p>Unit- 5: Motivation, Co-ordination and Control: [L- 16 / Marks- 16] Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg. Coordination: concepts, importance, principles and implementation techniques. Control: concepts, importance and tools of control.</p>	Shipra Halder

CC 1.1 Ch

FINANCIAL ACCOUNTING – I(Honours)

Marks: 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Chapters	Name of the Teacher
<p>Unit-1: Introduction [L-5/ Marks-5]</p> <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. 	<p>Debashish Biswas</p>
<p>Unit-2: Concepts for determination of business income [L-15/ Marks-15]</p> <ul style="list-style-type: none"> • Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses. Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. • The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. <ul style="list-style-type: none"> • Reserves and provisions: Meaning; Objective; Types & Accounting • Capital and revenue expenditures and receipts: general introduction only. • Adjustment and rectification 	<p>Dr. Priyanka Saha</p> <p>Shipra Halder</p>
<p>Unit-3: Introduction to Accounting Standard</p> <p style="text-align: center;">Introduction to Accounting Theory [L-10/ Marks-10]</p> <ul style="list-style-type: none"> • Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). • Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting • 	<p>Debashish Biswas</p>
<p>Unit-4: Final accounts of Trading Concern [L-15/ Marks-15]</p> <p>Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet</p>	<p>CMA Mustak Ahmed</p>

<p>Unit-5 :Financial statements from Incomplete records and of NPO [L-12/ Marks-10] Preparation of financial statements: from incomplete records of non-profit organization</p>	<p>Debashish Biswas</p>
<p>Unit-6: [L-23/ Marks-25] Accounting for special sales transaction</p> <ul style="list-style-type: none"> • Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee • Accounting for sale on approval <p>Sectional and Self balancing ledger</p> <ul style="list-style-type: none"> • Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts. <p>Insurance claim for loss of stock and for loss of profit</p> <ul style="list-style-type: none"> • Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. • Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type) 	<p>CMA Mustak Ahmed</p> <p>Dr. Moumita Sarkar (Samanta)</p>

CC 1.1 Cg
FINANCIAL ACCOUNTING – I(General)
Marks: 100

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

Chapters	Name of the Teacher
<p>Unit-1: Introduction [L-5/ Marks-5]</p> <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. 	<p>Debashish Biswas</p>
<p>Unit-2: Concepts for determination of business income [L-15/ Marks-15]</p> <ul style="list-style-type: none"> • Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses. • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. • The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. <ul style="list-style-type: none"> • Reserves and provisions: Meaning; Objective; Types & Accounting • Capital and revenue expenditures and receipts: general introduction only. • Adjustment and rectification 	<p>Dr. Priyanka Saha</p> <p>Shipra Halder</p>
<p>Unit-3: Introduction to Accounting Standard Introduction to Accounting Theory [L-10/ Marks-10]</p> <ul style="list-style-type: none"> • Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). • Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic 	<p>Debashish Biswas</p>

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
<p>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].</p>	Dr. Subhabrata Dinda
<p>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.</p>	Dr. Subhabrata Dinda
<p>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.</p>	Dr. Subhabrata Dinda
<p>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].</p>	Dr. Subhabrata Dinda
<p>Unit 5: IT Act. 2000 and Cyber Crimes [6 Marks/ L- 6] IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance,</p>	Dr. Subhabrata

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.	Dinda
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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>	Dr. Subhabrata Dinda
<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>	Dr. Subhabrata Dinda
<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
1. Correlation and Association: Bivariate data, Scatter	Riya Karmakar

diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes. [8 L /8Marks]	
2 Regression Analysis: Least squares method, Simple regression lines, properties of regression, Identification of regression lines. [8 L /8Marks]	Riya Karmakar
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]	Riya Karmakar
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]	Riya Karmakar
1. Probability Theory: Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems. [8 L /8Marks]	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	Biswajit Sarkar

<p>Trading and P/L account. (at cost & at IP) – normal and abnormal losses.</p> <p>Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses</p> <p>Independent branch – concept of wholesale profit</p>	
<p>Unit-4: Hire purchase and Instalment payment system [L-10/ Marks-10]</p> <p>Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession</p> <p>Books of Seller – Stock and Debtors A/C (with repossession)</p> <p>Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession)</p> <p>Concept of operating and financial lease – basic concept only.</p>	CMA Mustak Ahmed
<p>Unit-5: Departmental accounts [L-10/ Marks-10]</p> <p>Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.</p>	Dr. Moumita Sarkar (Samanta)
<p>Unit-6: Investment Accounts [L-10/ Marks-10]</p> <p>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]</p> <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 	Dr. Moumita Sarkar (Samanta)

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</p> <p>Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.</p> <p style="text-align: right;">[L-10/Marks:10]</p>	Pallabi Paul
<p>Unit:II Financial Markets</p> <p>(a) Money Market: Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills</p>	

<p>Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market.</p> <p style="text-align: right;">[L-10/Marks 10]</p> <p>(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.</p> <p style="text-align: right;">[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</p>	Debashish Biswas

(with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	
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	Biswajit Sarkar
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] Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company – with and without same set of books	Dr. Moumita Sarkar (Samanta)

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 <i>(This unit should be studied with SA 200[REVISED] and SA 240[REVISED])</i> 	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 - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. ➤ Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) Non- Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant 	Shipra Halder

and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors).	
UNIT - V COMPANY AUDIT (15M/15L) <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 	Debashish Biswas
UNIT – VI AUDIT REPORT AND CERTIFICATE (10M/ 10L) <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 <i>(This unit should be studied with SA 700)</i>	Debashish Biswas
UNIT – VII OTHER THRUST AREAS (10M/ 10L) <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) 	Debashish Biswas

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

Unit 1 : Computation of Total Income and Tax Payable a) Rate of tax applicable to different assesses (except corporate assessee) b) Computation of tax liability of an individual, Firm (excluding application of AMT) (L-15 / M-15)	CMA Mustak Ahmed
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<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 assesseees)</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>CMA Mustak Ahmed</p>
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**Module II
Indirect
Taxes**

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

Chapters	Name of the Teacher
<p>Unit 3 :Central Sales Tax Definitions, incidence and levy of tax, exemptions and exclusions, forms under CST, determination of turnover and tax payable, registration of dealers. (L-8 / M-10)</p>	<p>Biswajit Sarkar</p>
<p>Unit 4 :West Bengal Value Added Tax Concepts and general principles, features, advantages and disadvantages, definitions, incidence and levy of tax, Rates of VAT, Calculation of VAT liability, Input tax credit (including on Capital goods), small dealers and composition scheme, registration of dealers, cancellation of registration certificate. (L-12 / M-10)</p>	<p>Biswajit Sarkar</p>
<p>Unit 5: Central Excise Basic concepts, conditions and taxable event for levy of excise duty, Goods and excisable goods, Manufacture and deemed manufacture, Definitions of factory, broker or commission agent, wholesale dealer, sale or purchase, valuation – MRP, transaction value. (L-12 / M-10)</p>	<p>Dr. Priyanka Saha</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
<p>Unit – I: Introduction Concepts and variables of Macroeconomics. [L 2 / Marks:2]</p>	Pallabi Paul
<p>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]</p>	Dr. Nilanjan Patra
<p>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]</p>	Dr. Nilanjan Patra
<p>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]</p>	Dr. Nilanjan Patra
<p>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]</p>	Dr. Nilanjan Patra

Module II

Advanced Business Mathematics

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

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]	Riya Karmakar
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]	Riya Karmakar
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]	Riya Karmakar
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]	Riya Karmakar
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]	Riya Karmakar

DSE 5.2 A
CORPORATE ACCOUNTING (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

<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 ESPS. <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>Shipra Halder</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>Dr. Moumita Sarkar (Samanta)</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>Shipra Halder</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>	CMA Mustak Ahmed

Module II
INDIRECT TAXES
Internal Assessment: 10 marks
Semester-end Examinations: 40 marks
Total 50 marks

Chapters	Name of the Teacher
<p>Unit 3 :Central Sales Tax Definitions, incidence and levy of tax, exemptions and exclusions, forms under CST, determination of turnover and tax payable, registration of dealers. (L-8 / M-10)</p>	Biswajit Sarkar
<p>Unit 4 :West Bengal Value Added Tax Concepts and general principles, features, advantages and disadvantages, definitions, incidence and levy of tax, Rates of VAT, Calculation of VAT liability, Input tax credit (including on Capital goods), small dealers and</p>	Biswajit Sarkar

composition scheme, registration of dealers, cancellation of registration certificate. (L-12 / M-10)	
Unit 5: Central Excise Basic concepts, conditions and taxable event for levy of excise duty, Goods and excisable goods, Manufacture and deemed manufacture, Definitions of factory, broker or commission agent, wholesale dealer, sale or purchase, valuation – MRP, transaction value. (L-12 / M-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: **80 marks**

Total 100 marks

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 ESPS. [M-20/L-20] 	<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) [M-10/L-10] 	<p>Shipra Halder</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>Dr. Moumita Sarkar (Samanta)</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
2021-22
(JANUARY-JUNE)

DEPARTMENT OF COMMERCE
BANGABASI MORNING COLLEGE

Academic Year-2022(January to June)

B.Com. Honours Course Structure under Semesterised CBCS

Semester II

		Marks	Credit Hours	Page No.
AECC 2.1Chg	Environmental Studies	100	2	4-5
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	5-7
CC2.1 Chg	Company Law	100	6	7
CC 2.2 Chg	Marketing Management and Human Resource Management	100	6	8-9
CC 2.1Ch	Cost and Management Accounting – I	100	6	9-10
			26	

Semester IV

		Marks	Credit Hours	Page No.
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	12-13
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	13-141
CC 4.1 Ch	Taxation I	100	6	15
CC 4.2 Ch	Cost and Management Accounting –II	100	6	16
			24	

Semester VI

		Marks	Credit Hours	Page No.
AECC 6.1Chg	Environmental Studies	100	2	4-5
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	19
CC 6.1 Ch	Project Work	100	6	22-23
DSE 6.1 A	Financial Reporting and Financial Statement Analysis	100	6	20
DSE 6.2 A	Financial Management	100	6	21-22
			24	

Academic Year-2022(January to June)

B.Com. General Course Structure under Semesterised CBCS

Semester II

		Marks	Credit Hours	Page No.
AECC 2.1Chg	Environmental Studies	100	2	4-5
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	5-7
CC 2.1 Chg	Company Law	100	6	7
CC 2.2 Chg	Marketing Management & Human Resource Management	100	6	8-9
CC 2.1Cg	Cost and Management Accounting I	100	6	10-11
			26	

Semester IV

		Marks	Credit Hours	Page No.
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	12-13
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	13-14
CC 4.1 Cg	Taxation I	100	6	17
CC 4.2 Cg	Cost and Management Accounting –II	100	6	18
			24	

Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	4-5
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	19
DSE 6.1 A	Financial Reporting and Financial Statement Analysis	100	6	20
DSE 6.2 A	Financial Management	100	6	21-22
			18	

SEMESTER-II/ SEMESTER-VI

AECC 2.1Chg

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:<ol 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 hazardous 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: Sanjay Kumar Chakraborty

**GE 2.1 Chg
E-Commerce & Business Communication (50+50)**

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

Module I
E-Commerce
Internal Assessment: 10 marks
Semester-end Examinations: 40 marks
Total 50 marks

Chapters	Name of the Teacher
Unit 1: Introduction [Marks-10/ L- 10] E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e- market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].	Dr. Subhabrata Dinda
Unit 2: E-CRM and SCM [Marks-8/ L- 8]	Dr. Subhabrata Dinda

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.	
Unit 3: Digital Payment [Marks-8/ L- 8] Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.	Dr. Subhabrata Dinda
Unit 4: ERP [Marks-8/ L- 8] Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.	Dr. Subhabrata Dinda
Unit 5: New Trends in E-Commerce [Marks-6/ L- 6] Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	Dr. Subhabrata Dinda

Module II

Business Communication

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

Chapters	Name of the Teacher
Unit 1: Introduction [Marks-8/L- 8] Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution	Dr. Priyanka Saha
Unit 2: Types of Communication [Marks-6/L- 6] Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network	Dr. Priyanka Saha
Unit 3: Tools of Communication [Marks-6/L- 6] Emergence of communication technology, Modern Forms of communication, Fax, E- mail, Video Conferencing	Debashish Biswas
Unit 4: Drafting [Marks-20/ L- 20]	Debashish Biswas

Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan	
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**CC2.1 Chg
Company Law**

Marks: 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Chapters	Name of the Teacher
<p>Unit 1: INTRODUCTION TO COMPANY[L- 16 / Marks- 16] Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate ,Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporate veil.</p>	Biswajit Sarkar
<p>Unit 2: FORMATION OF A COMPANY [L- 16 / Marks- 16] Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.</p>	Biswajit Sarkar
<p>Unit 3: COMPANY ADMINISTRATION [L- 16 / Marks- 16] Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.</p>	Biswajit Sarkar
<p>Unit 4: SHARE CAPITAL & DEBENTURE [L- 16 / Marks- 16] Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.</p>	Biswajit Sarkar
<p>Unit 5: CORPORATE MEETINGS [L- 16 / Marks- 16] Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid</p>	Biswajit Sarkar

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

Marks 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

Module I

Marketing Management

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

Chapters	Name of the Teacher
<p>Unit 1: Introduction: [L- 8 / Marks- 8] Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).</p>	Shipra Halder
<p>Unit 2: Consumer Behaviour and Market segmentation: [L- 8 / Marks- 8] Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.</p>	CMA Mustak Ahmed
<p>Unit 3: Product: [L- 8 / Marks- 8] Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process.</p>	Debashish Biswas
<p>Unit 4: Pricing, Distribution Channels and Physical Distribution: [L- 8 / Marks- 8] Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.</p>	Dr. Moumita Sarkar (Samanta)
<p>Unit 5: Promotion and Recent developments in marketing: [L- 8 / Marks- 8] Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.</p>	Dr. Priyanka Saha

Module II
Human Resource Management

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

Chapters	Name of the Teacher
Unit 1: Nature and Scope [L- 8 / Marks- 8] Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.	Shipra Halder
Unit 2: Human Resource Planning [L- 8 / Marks- 8] Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning.	Debashish Biswas
Unit 3: Recruitment and Selection [L- 8 / Marks- 8] Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy process – sources of Recruitment Definition of Selection, Steps in selection.	Dr. Priyanka Saha
Unit 4: Training and Development [L- 8 / Marks- 8] Training and Development Meaning and purpose of training, Benefits of training to organisation and employees -Training methods.	Dr. Moumita Sarkar (Samanta)
Unit 5: Job Evaluation and Performance Appraisal [L- 8 / Marks- 8] Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance, Performance Appraisal – Concept	CMA Mustak ahmed

CC 2.1Ch
COST AND MANAGEMENT ACCOUNTING – I (Honours)

Marks 100

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

Chapters	Name of the Teacher
Unit-1: Introduction [L-6/ Marks-10] <ul style="list-style-type: none"> • Definition of Costing, Objectives of Cost Accounting; Management Accounting and difference with Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost. Costing Methods and Techniques (introduction only).	Shipra Halder
Unit-2: Material Costs [L-10/ Marks-10]	

<ul style="list-style-type: none"> • <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. • <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. • Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average. Treatment of Normal and Abnormal Loss of Materials 	CMA Mustak Ahmed
<p>Unit-3: Employee Cost and Incentive Systems [L-12/ Marks-10]</p> <ul style="list-style-type: none"> • Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover). • Main Principles for sound system of wage incentive schemeslabour utilisation; System of Wage Payment and Incentives(Halsey, Halsey-weir, Rowan and Emerson System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose. 	Debashish Biswas
<p>Unit-4: Overhead and Cost Statement [L-20/ Marks-20]</p> <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: various methods and their application; Treatment of under absorption/over absorption of overheads. • <i>Administration and Selling & Distribution Overheads and their charging</i>: an introduction only • Preparation of Cost Sheet and estimation 	Dr. Moumita Sarkar (Samanta) Dr. Priyanka Saha
<p>Unit-5: Cost Book- keeping [L-8/ Marks-10]</p> <p>Cost Book-keeping</p> <ul style="list-style-type: none"> • Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. • Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation. 	CMA Mustak Ahmed
<p>Unit-6: Costing Methods [L-24/ Marks-20]</p> <ul style="list-style-type: none"> • Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). Batch Costing • Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. • Service Costing and Output Costing- Introduction; Motor Transport Costing only • Process Costing: Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit (simple cases). Valuation of WIP and Equivalent units (excluding intermediary process). 	Dr. Moumita Sarkar (Samanta)

CC 2.1Cg
COST AND MANAGEMENT ACCOUNTING – I (General)
Marks 100
Internal Assessment: 20 marks
Semester-end Examinations: 80 marks
Total 100 marks

Chapters	Name of the Teacher
<p>Unit-1: Introduction [L-6/ Marks-10]</p> <ul style="list-style-type: none"> • Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting 	

<p>System, Essentials of a good Cost Accounting System.</p> <ul style="list-style-type: none"> • Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise. Costing Methods and Techniques (introduction only). 	Shipra Halder
<p>Unit-2: Material Costs [L-10/ Marks-10]</p> <ul style="list-style-type: none"> • <i>Purchase of materials:</i> Organisation, purchase procedure, documentation. • <i>Storage of materials:</i> Need for storage, functions of a storekeeper, storage record, accounting for materials cost. • <i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity; Periodic Inventory, Perpetual Inventory, Physical verification. Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average. 	CMA Mustak Ahmed
<p>Unit-3: Employee Cost and Incentive Systems [L-12/ Marks-10]</p> <ul style="list-style-type: none"> • Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting). • Main Principles for sound system of wage incentive schemes-(Halsey, Halsey-weir, Rowan); System of Wage Payment and Incentives. 	Debashish Biswas
<p>Unit-4: Overhead And Presentation of Cost [L-20/ Marks-20]</p> <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: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities. • Preparation of Cost Sheet (single product only) 	Dr. Moumita Sarkar (Samanta) Dr. Priyanka Saha
<p>Unit-5: Cost Book- keeping [L-8/ Marks-10]</p> <p>Cost Book-keeping</p> <ul style="list-style-type: none"> • Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts (Simple type) • Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation. 	CMA Mustak Ahmed
<p>Unit-6: Costing Methods [L-24/ Marks-20]</p> <ul style="list-style-type: none"> • Job Costing and Batch Costing • Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit. • Service Costing - Introduction; Motor Transport Costing only • Process Costing: Meaning, Features, Process vs Job Costing, Normal loss, Abnormal loss and gain and preparation of process accounts. 	Dr. Moumita Sarkar (Samanta)

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
<p>Unit: I Monopoly Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only). [L-10/Marks:10]</p>	Dr. Nilanjan Patra/ Dr. Bimal Sarkar
<p>Unit: II Imperfect Competition Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example) [L-15/Marks:15]</p>	Dr. Nilanjan Patra/ Dr. Bimal Sarkar
<p>Unit: III Factor Price Determination Introduction; Marginal Productivity Theory of Distribution; Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour; Wage Determination in an Imperfectly Competitive Labour Market: Case of Collective Bargaining, Factors determining the power of trade unions to raise wages; Theory of Rent: Ricardian Theory of Rent, Modern Theory of Rent, Quasi-rent; Theory of Profit: Gross Profit and Net Profit, Accounting Profit and Normal Profit, Different Theories of Determination of Profit; Concept of Interest: Gross Interest and Net Interest, Classic Theory of Interest Rate Determination. [L-15/Marks 15]</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
<p>Unit: I Basic Issues in Economic Development Concepts and measures of development and underdevelopment; Concept of national income: GDP, GNP, NDP, NNP, NI (concepts only). [L 5/ Marks:5]</p>	Pallabi Paul

<p>Unit:II Basic Features of Indian Economy Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth. [L 10/ Marks:10]</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. (b) Industry and Service Sector: An overview of industrial growth during pre-reform and post- reform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period. (c) External Sector: Problem of unfavourable balance of payments and policy measures. [L 15/ Marks:15]</p>	Pallabi Paul
<p>Unit:IV Social Issues in Indian Economy Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures. [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,</p>	Dr. Moumita Sarkar (Samanta)

Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	
Unit-3: [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	Dr. Priyanka Saha
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;	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	CMA Mustak Ahmed
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]	CMA Mustak Ahmed

TAXATION-I (Honours)

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]</p> <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
<p>Unit:2 [L-30 / M-30]</p> <p>Heads of Income and Provisions governing Heads of Income</p> <ul style="list-style-type: none"> • <i>Salaries</i> • <i>Income from House property</i> 	Biswajit Sarkar
<p>Unit:3 [L-25 / M-25]</p> <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
<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 	Debashish Biswas

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
<p>Unit-1: [L-18/ Marks-20]</p> <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)
<p>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.</p>	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>	CMA 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>	Debashish Biswas
<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>	Biswajit Sarkar

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]</p> <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. 	CMA Mustak Ahmed
<p>Unit:2 [L-30 / M-30]</p> <p>Heads of Income and Provisions governing Heads of Income</p> <ul style="list-style-type: none"> • <i>Salaries</i> • <i>Income from House property</i> 	Biswajit Sarkar
<p>Unit:3 [L-25 / M-25]</p> <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 	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 	Debashish Biswas

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. 	Dr. Moumita Sarkar (Samanta)
<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>	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 Cost (concepts only) variance.</p>	CMA Mustak Ahmed
<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. Problems relating above areas</p>	Debashish Biswas
<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>	Biswajit Sarkar

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: Debashis Biswas/ Riya Karmakar

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	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra-group Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding) [L-15/M-15]	CMA Mustak Ahmed
2	Accounting Standards	Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope] [15/M-15]	CMA Mustak Ahmed
3	Fund Flow Statement	Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement. [L-5/M-5]	
4	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard. [L- 15 /M-15]	Dr. Moumita Sarkar (Samanta)
5	Introduction to Financial Statements Analysis	Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. • Comparative Statement – meaning, preparation, uses, merits and demerits • Common -size Statement – meaning, preparation, uses, merits and demerits • Trend Analysis – meaning, determination, uses, merits and demerits [L-10/M-12]	Dr. Priyanka Saha
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]	Dr. Priyanka Saha

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 	Dr. Moumita Sarkar (Samanta)
	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 Theories	<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, Constraints, Features of sound capital structure, Various capital structure theories (excluding M-M model). [L-10/M-10] 	Biswajit Sarkar
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] 	Biswajit Sarkar

CC 6.1 CH

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.

