

LESSON PLAN
Semester-I B.Com-3 Years Programme

Major Paper 1 Financial Accounting I Credit of the Paper: 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	<u>Introduction</u> 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.	10
2.	Concepts for determination of business income Concept of revenue recognition and 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, diminishing balance and Units of production method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. Reserves and provisions: Meaning; Objective; Types & Accounting Capital and revenue expenditures and receipts: general introduction only. Adjustment (including goods with customers pending approval) and rectification entry	10
3	Final accounts of Trading Concern Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, Profit & Loss Account and Balance Sheet	15
4	Financial statements of Not for Profit organisations and from Incomplete records Preparation of Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet Transaction approach	15
5	Sectional and Self-balancing ledger Concept of sectional balancing, preparation of control accounts. Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.	10
<u>Suggested Reading: (Financial Accounting I)</u> <ul style="list-style-type: none"> ● Basic Accounting, Rajni Sofat & Preeti Hiro, PHI ● Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand ● R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand ● Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd. ● Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication ● Hanif & Mukherjee, Financial Accounting, TMH ● Frank Wood, Business Accounting Vol 1, Pearson ● Tulsian, Financial Accounting, Pearson ● Mukherjee and Mukherjee, Financial Accounting I, Oxford ● Accounting Standards issued by ICAI ● Amitava Basu & Sibasish Datta, Financial Accounting I, Tee Dee Pub. Ltd. ● Debarshi Bhattacharya (Ratul), Financial Accounting I, Law Point 		

Minor Paper 1 Principles and Practice of Management Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	Unit-1: Introduction: Management-definition, importance, functions, levels of management, managerial tasks and skills, Management theories - Classical (Taylor & Fayol), Neo-classical (Elton mayo & Mary Parker Follet) and Modern School of management (Peter Drucker & Michael Porter) Managerial roles (Mintzberg), Social Responsibility of Management and its significance	10
2.	Unit-2: Planning: Meaning, nature, purpose, types, premises, elements of planning and limitations of planning; Strategic planning-concept, process and importance, Decision Making - concept, importance; Environment analysis and SWOT analysis [concept and elements]	10
3	Unit-3: Organizing: Concept, need, principles, steps in organising, different organization structure [line, staff, functional, project and new organisational structure – basic concepts] Departmentation-need, basis, Delegation of Authority-elements, principles; Centralization and Decentralization of Authority; Span of Management; concept and factors determining span of management	10
4	Unit-4: Directing and Leadership: Directing: concepts, elements and importance; Leadership: Concept, importance, types, Major theories of Leadership (Likert's system four theory, Blake and Mouton's Managerial Grid theory, Fred Fiedler's situational leadership, Tannenbaum & Schmidt's Behavioural Model, Trait theory of leadership)	15
5	Unit- 5: Motivation, Co-ordination and Control: Motivation: Concept, steps, importance, Motivation theories: Maslow's Need-Hierarchy theory, Herzberg's Two-factor theory and McGregor's theory of X and Y;Coordination: concepts, importance, principles; Control: concepts, importance and Managerial tools of control.	15
<u>Suggested Readings: (Principles and Practice of Management)</u> • Kaul, V.K.,Business Management, Vikash • Koontz &Weirich, Essentials of Management, TMH • Principles of Management, Meenakshi Gupta, PHI • Stoner & Freeman, Management , PHI • Drucker, P.F., Managing Challanges for the 21st Century, Butterworth, Oxford • Mitra, J.K., Principles of Management, Oxford • Debnath S.K, & Dutta S.P., Principles and Practice of Management, Tee Dee Pub. (P) Ltd. • Kaul Vijay Kumar, Business Management, Vikas Publishing House		

SKILL ENHANCEMENT COURSE (SEC) Paper 1 Entrepreneurship Development Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	Unit-1: Entrepreneur: meaning, features, functions and different types (Innovative, imitating, fabian, drone, social, intrapreneur, technopreneur, ecopreneur) ;Entrepreneurship Meaning, elements, determinants and importance; need for creativity and innovation in Entrepreneurship; Role of family business in India; The contemporary role models in Indian business [including Women Entrepreneur]: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.	10
2.	Unit-2: Public and private system of stimulation, support and sustainability of entrepreneurship, requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	10
3	Unit-3: Sources of business ideas [concept and features] and tests of feasibility [concept and objective], innovation life cycle, creative process, Significance of writing the business plan/project proposal; Concept, importance and contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of feasibility study report and project report [Unit to be studied along-with Case Studies as far as practicable]	20
4	Unit-4: Mobilizing Resources for entrepreneurship, Need for finance in entrepreneurship; Micro, Small and Medium Enterprises: meaning, advantages and disadvantages; Startup: mobilizing resources for start-up: Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers, basic startup problems, methods to solve startup problems.	20
<u>Suggested Readings: (Entrepreneurship Development)</u> <ul style="list-style-type: none"> • Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning. • Sharma, S., Entrepreneurship Development, PHI • Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education • Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House. • Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin. • Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi. • Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8. • Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED. • SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi. • K Ramachandran, Entrepreneurship Development, McGraw-Hill Education • SIDBI Reports on Small Scale Industries Sector. • Mukherjee & Roy, Entrepreneurship Development, Oxford • Chandra B & Biswas B, Entrepreneurship Development, Tee Dee Pub (P) Ltd (Bengali & English Version) 		

Inter-Disciplinary / Multi-Disciplinary (IDC / MDC) Paper 1 Microeconomics Credit of the Paper 3		Semester-end Examinations : 50 marks Tutorial Examinations : 25 marks Total : 75 marks
UNIT	TOPIC	NO OF CLASSES
1	Unit-I Introduction -Definition of Microeconomics, Macroeconomics--positive and normative economics--Basic concepts--scarcity and choice--Production Possibility Curve--Central Problem of the Economy--concept of slope	5
2	Unit-II: Theory of Demand and Supply (A) Demand and Supply--Concepts of Demand-derived demand--Demand function--Determinants of demand -- Law of Demand & its expectations--Movement along the Demand curve and shift of the Demand curve-- Concepts of Supply and Supply function--Law of Supply -- Movement along the supply curve and shift of the supply curve--Market equilibrium and Determination of price--Effect of change in the Demand and Supply on Equilibrium price (B) Elasticity of Demand and Supply-- Price elasticity of demand --Determinants and Measurement of price elasticity--Relationship between slope and price elasticity of demand--Income elasticity of demand--Cross price Elasticity of Demand --Elasticity of Supply	10
3	Unit III: Theory of Consumer Behaviour--Concept of Utility and Marginal utility-- The Law of Diminishing marginal Utility--Cardinal Utility theory-Concept and significance of Consumer Surplus--Consumer's Equilibrium in case of single and two commodities--Concept of Ordinal utility theory--Indifference curve and its properties-- Marginal Rate of Substitution--Budget Line and Budget equation-- Consumer's Equilibrium	15
4	Unit IV: Theory of Production and Cost- Concept of Production Function--Fixed and Variable inputs--Short run and Long run--Relation among Total, Average and Marginal Product--Law of Variable Proportion--Return to Scale--Isoquants, Isocosts and Producer's equilibrium (Graphical Explanation)--Concepts of Economic Cost and Opportunity Cost--Short Run and Long run Cost Functions-- Relation among Average Cost, Average Variable Cost and Marginal Cost--Long run Average Cost Curve from Short Run Average Cost curves	15
5	Unit V :Revenue and Market-- Definition and different forms of Market--Revenue under Different Market Structure--Relation among Total Revenue, Average revenue and Marginal Revenue--Perfect Competition and Monopoly--Features, Equilibrium of the firm (Short Run and Long Run)--Short run supply curve of a firm under perfect competition--Price discrimination under monopoly--concepts and conditions	15
<u>Suggested readings</u> <ul style="list-style-type: none"> • Microeconomics, Mukherjee sampat, Mukherjee Mallinath & Ghosh Amitava, PHI • Pindyck R and Rubinfeld D.L, Micro Economics, Pearson • Gould & Ferguson, Micro Economic Theory • Mankiw.N.G., Principles of Microeconomics, Cengage • Dasgupta P and Khan P, Microeconomics and Statistics, Elegant Publication • Bhattacharyya S, Microeconomics and Indian Economics, Oxford University Press • Majumdar D and Banerjee A, Microeconomics and Statistics, ABS Publishing House • Dwivedi, D.N., Managerial Economics, Vikash Publications • Sarkhel J, Salim S and Dutta S, Microeconomics and Statistics, Book Syndicate • De Bipul, Microeconomics, Tee Dee Publications (P) Ltd. (Bengali & English Version) • Jana Dipparna, Microeconomics 1, Law Point 		

LESSON PLAN
Semester-I B.Com-4 Years Programme

Major Paper 1 Financial Accounting I Credit of the Paper: 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	<u>Introduction</u> 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.	10
2.	Concepts for determination of business income Concept of revenue recognition and 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, diminishing balance and Units of production method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. Reserves and provisions: Meaning; Objective; Types & Accounting Capital and revenue expenditures and receipts: general introduction only. Adjustment (including goods with customers pending approval) and rectification entry	10
3	Final accounts of Trading Concern Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, Profit & Loss Account and Balance Sheet	15
4	Financial statements of Not for Profit organisations and from Incomplete records Preparation of Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet Transaction approach	15
5	Sectional and Self-balancing ledger Concept of sectional balancing, preparation of control accounts. Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.	10
<u>Suggested Reading: (Financial Accounting I)</u> <ul style="list-style-type: none"> ● Basic Accounting, Rajni Sofat & Preeti Hiro, PHI ● Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand ● R. L. Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand ● Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd. ● Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication ● Hanif & Mukherjee, Financial Accounting, TMH ● Frank Wood, Business Accounting Vol 1, Pearson ● Tulsian, Financial Accounting, Pearson ● Mukherjee and Mukherjee, Financial Accounting I, Oxford ● Accounting Standards issued by ICAI ● Amitava Basu & Sibasish Datta, Financial Accounting I, Tee Dee Pub. Ltd. ● Debarshi Bhattacharya (Ratul), Financial Accounting I, Law Point 		

Minor Paper 1 Principles and Practice of Management Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	Unit-1: Introduction: Management-definition, importance, functions, levels of management, managerial tasks and skills, Management theories - Classical (Taylor & Fayol), Neo-classical (Elton mayo & Mary Parker Follet) and Modern School of management (Peter Drucker & Michael Porter) Managerial roles (Mintzberg), Social Responsibility of Management and its significance	10
2.	Unit-2: Planning: Meaning, nature, purpose, types, premises, elements of planning and limitations of planning; Strategic planning-concept, process and importance, Decision Making - concept, importance; Environment analysis and SWOT analysis [concept and elements]	10
3	Unit-3: Organizing: Concept, need, principles, steps in organising, different organization structure [line, staff, functional, project and new organisational structure – basic concepts] Departmentation-need, basis, Delegation of Authority-elements, principles; Centralization and Decentralization of Authority; Span of Management; concept and factors determining span of management	10
4	Unit-4: Directing and Leadership: Directing: concepts, elements and importance; Leadership: Concept, importance, types, Major theories of Leadership (Likert's system four theory, Blake and Mouton's Managerial Grid theory, Fred Fiedler's situational leadership, Tannenbaum & Schmidt's Behavioural Model, Trait theory of leadership)	15
5	Unit- 5: Motivation, Co-ordination and Control: Motivation: Concept, steps, importance, Motivation theories: Maslow's Need-Hierarchy theory, Herzberg's Two-factor theory and McGregor's theory of X and Y;Coordination: concepts, importance, principles; Control: concepts, importance and Managerial tools of control.	15
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SKILL ENHANCEMENT COURSE (SEC) Paper 1 Entrepreneurship Development Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	Unit-1: Entrepreneur: meaning, features, functions and different types (Innovative, imitating, fabian, drone, social, intrapreneur, technopreneur, ecopreneur) ;Entrepreneurship Meaning, elements, determinants and importance; need for creativity and innovation in Entrepreneurship; Role of family business in India; The contemporary role models in Indian business [including Women Entrepreneur]: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.	10
2.	Unit-2: Public and private system of stimulation, support and sustainability of entrepreneurship, requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	10
3	Unit-3: Sources of business ideas [concept and features] and tests of feasibility [concept and objective], innovation life cycle, creative process, Significance of writing the business plan/project proposal; Concept, importance and contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of feasibility study report and project report [Unit to be studied along-with Case Studies as far as practicable]	20
4	Unit-4: Mobilizing Resources for entrepreneurship, Need for finance in entrepreneurship; Micro, Small and Medium Enterprises: meaning, advantages and disadvantages; Startup: mobilizing resources for start-up: Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers, basic startup problems, methods to solve startup problems.	20
<u>Suggested Readings: (Entrepreneurship Development)</u> <ul style="list-style-type: none"> • Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning. • Sharma, S., Entrepreneurship Development, PHI • Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education • Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House. • Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin. • Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi. • Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8. • Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED. • SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi. • K Ramachandran, Entrepreneurship Development, McGraw-Hill Education • SIDBI Reports on Small Scale Industries Sector. • Mukherjee & Roy, Entrepreneurship Development, Oxford • Chandra B & Biswas B, Entrepreneurship Development, Tee Dee Pub (P) Ltd (Bengali & English Version) 		

Inter-Disciplinary / Multi-Disciplinary (IDC / MDC) Paper 1 Microeconomics Credit of the Paper 3		Semester-end Examinations : 50 marks Tutorial Examinations : 25 marks Total : 75 marks
UNIT	TOPIC	NO OF CLASSES
1	Unit-I Introduction -Definition of Microeconomics, Macroeconomics--positive and normative economics--Basic concepts--scarcity and choice--Production Possibility Curve--Central Problem of the Economy--concept of slope	5
2	Unit-II: Theory of Demand and Supply (A) Demand and Supply--Concepts of Demand-derived demand--Demand function--Determinants of demand -- Law of Demand & its expectations--Movement along the Demand curve and shift of the Demand curve-- Concepts of Supply and Supply function--Law of Supply -- Movement along the supply curve and shift of the supply curve--Market equilibrium and Determination of price--Effect of change in the Demand and Supply on Equilibrium price (B) Elasticity of Demand and Supply-- Price elasticity of demand --Determinants and Measurement of price elasticity--Relationship between slope and price elasticity of demand--Income elasticity of demand--Cross price Elasticity of Demand --Elasticity of Supply	10
3	Unit III: Theory of Consumer Behaviour--Concept of Utility and Marginal utility-- The Law of Diminishing marginal Utility--Cardinal Utility theory-Concept and significance of Consumer Surplus--Consumer's Equilibrium in case of single and two commodities--Concept of Ordinal utility theory--Indifference curve and its properties-- Marginal Rate of Substitution--Budget Line and Budget equation-- Consumer's Equilibrium	15
4	Unit IV: Theory of Production and Cost- Concept of Production Function--Fixed and Variable inputs--Short run and Long run--Relation among Total, Average and Marginal Product--Law of Variable Proportion--Return to Scale--Isoquants, Isocosts and Producer's equilibrium (Graphical Explanation)--Concepts of Economic Cost and Opportunity Cost--Short Run and Long run Cost Functions-- Relation among Average Cost, Average Variable Cost and Marginal Cost--Long run Average Cost Curve from Short Run Average Cost curves	15
5	Unit V :Revenue and Market-- Definition and different forms of Market--Revenue under Different Market Structure--Relation among Total Revenue, Average revenue and Marginal Revenue--Perfect Competition and Monopoly--Features, Equilibrium of the firm (Short Run and Long Run)--Short run supply curve of a firm under perfect competition--Price discrimination under monopoly--concepts and conditions	15
<u>Suggested readings</u> <ul style="list-style-type: none"> • Microeconomics, Mukherjee sampat, Mukherjee Mallinath & Ghosh Amitava, PHI • Pindyck R and Rubinfeld D.L, Micro Economics, Pearson • Gould & Ferguson, Micro Economic Theory • Mankiw.N.G., Principles of Microeconomics, Cengage • Dasgupta P and Khan P, Microeconomics and Statistics, Elegant Publication • Bhattacharyya S, Microeconomics and Indian Economics, Oxford University Press • Majumdar D and Banerjee A, Microeconomics and Statistics, ABS Publishing House • Dwivedi, D.N., Managerial Economics, Vikash Publications • Sarkhel J, Salim S and Dutta S, Microeconomics and Statistics, Book Syndicate • De Bipul, Microeconomics, Tee Dee Publications (P) Ltd. (Bengali & English Version) • Jana Dipparna, Microeconomics 1, Law Point 		

LESSON PLAN
Semester-II B.Com-3 Years Programme

Major Paper 2 Cost Accounting I Credit of the Paper: 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	<ul style="list-style-type: none"> • <u>INTRODUCTION</u> • Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. • Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost, Incremental and Differential cost. Costing Methods and Techniques (introduction only). 	5
2.	<ul style="list-style-type: none"> • <u>MATERIAL COSTS</u> • Purchase of materials: Organisation, purchase procedure, documentation, determination of material purchase costs. • Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. • Materials control: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. • Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average. • Treatment of Normal and Abnormal Loss of Materials 	15
3	<ul style="list-style-type: none"> • <u>EMPLOYEE COST AND INCENTIVE SYSTEMS</u> • 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 schemes, labour utilisation; System of Wage Payment and Incentives(Halsey, Halsey-weir, Rowan and Efficiency based); Group Bonus scheme (simple) • System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose. 	15
4	<ul style="list-style-type: none"> • <u>ACCOUNTING FOR OVERHEAD</u> • Introduction: Definition, Classification of Overhead- Functional and Behavioural. • Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: Blanket and Departmental rate; various methods of absorption and their applications; Under absorption/over absorption of overheads and their treatment. • Administration and Selling & Distribution Overheads and their charging 	10
5	<ul style="list-style-type: none"> • <u>Cost Statement</u> • Preparation of Cost Sheet, Single product and Multi-product, estimation and price quotation 	15
<ul style="list-style-type: none"> • Suggested Readings • Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson • B.Banerjee, Cost Accounting: Theory and Practice, PHI • Drury, Colin., Management and Cost Accounting, Cengage • Jawahar Lal & Seema Srivastava, Cost Accounting, TMH • M.Y.Khan & P.K.Jain, Management Accounting, TMH • Atkinson, Management Accounting, Pearson • Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier • Ravi M Kishore, Cost and management Accounting, Taxmann • Mitra, J.K., Cost & Management Accounting, Oxford • Hanif, M., Cost & Management Accounting, McGraw Hill • Bhattacharya Debarshi, Cost & Management Accounting I, Law Point 		

Minor Paper 2 Marketing Management and Human Resource Management Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
MARKETING MANAGEMENT (END SEMESTER EXAMINATION-40 MARKS)		
1.	<ul style="list-style-type: none"> • <u>INTRODUCTION:</u> • Meaning of market, Objectives and Importance of Marketing; Societal Marketing concept • Selling vs. Marketing; Marketing mix [concepts, components] • Marketing environment: concept, importance, and components. 	6
2.	<ul style="list-style-type: none"> • <u>MARKET SEGMENTATION</u> • Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation. 	6
3	<ul style="list-style-type: none"> • <u>PRODUCT</u> • Concept and importance, Product classifications; Concept of product mix; • Branding-Concept, packaging and labeling; • Product life-cycle [concept], New Product Development Process. 	6
4	<ul style="list-style-type: none"> • <u>PRICING AND DISTRIBUTION</u> • Pricing [Meaning, objectives, Significance and methods] Factors affecting price of a product. Pricing policies and strategies • Distribution Channels - meaning and importance; Types of distribution channels 	6
5	<ul style="list-style-type: none"> • <u>PROMOTION AND RECENT DEVELOPMENTS IN MARKETING</u> • Promotion: Nature and importance of promotion; • Types of promotion: advertising, personal selling, publicity & sales promotion, • Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism. 	6
HUMAN RESOURCE MANAGEMENT (END SEMESTER EXAMINATION-35 MARKS)		
1	<ul style="list-style-type: none"> • <u>NATURE AND SCOPE</u> • Concept and meaning of HR, Understanding the Nature and Scope of HRM, • Functions and importance of HRM 	6
2	<ul style="list-style-type: none"> • <u>HUMAN RESOURCE PLANNING</u> • Definition, Need of Human Resource Planning, • Factors affecting Human Resource Planning. 	6
3	<ul style="list-style-type: none"> • <u>RECRUITMENT AND SELECTION</u> • Definition of Recruitment, Source, need and importance of Recruitment, • Recruitment Policy–process–sources of Recruitment Definition of Selection, Steps in selection. 	6
4	<ul style="list-style-type: none"> • <u>TRAINING AND DEVELOPMENT</u> • Training and Development Meaning and purpose of training, • Benefits of training to organization and employees –Training methods. 	6
5	<ul style="list-style-type: none"> • <u>JOB EVALUATION AND PERFORMANCE APPRAISAL</u> • Job evaluation- objectives, scope, • Job analysis, Job description, Job Specification-basic concept and significance, • Performance Appraisal-Concept 	6
Suggested Readings: <ul style="list-style-type: none"> • Kotler, P., Marketing Management, Pearson • Ramaswamy and Namakumari, Marketing Management, McMillan • Marketing Management, Govindarajan, M., PHI • Principles of Marketing, Kapoor, N., PHI • Bhagwati, Pillai, Marketing Management, S.Chand • Verma, Duggal, Halder & Sarkar, Principles of Marketing, Oxford • Samanta, S R, Human Resource Management, PHI • Mahajan, Reeta, Human Resource Management, Vikash • Halder & Sarkar, Human Resource Management, Oxford • Sinha, Sekhar & Bala, Human Resource Management, Cengage • Jyothi & Venkatesh, Human Resource Management, Oxford • Praharaj & Praharaj, Principle of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd. (Bengali & English Version) • Ghosh Sudipta & Joshi Lalit Kumar, Marketing Management and Human Resource Management, Law Point 		

Inter-Disciplinary / Multi-Disciplinary (IDC / MDC) Paper 2 Macroeconomics Credit of the Paper 3		Semester-end Examinations : 50 marks Tutorial Examinations : 25 marks Total : 75 marks
UNIT	TOPIC	NO OF CLASSES
1.	<ul style="list-style-type: none"> • <u>BASIC CONCEPTS</u> • Macroeconomics, Concepts, Scope, macroeconomic variables, objectives, Differences with microeconomics. 	5
2	<ul style="list-style-type: none"> • <u>NATIONAL INCOME</u> • National income accounting, Concepts and measurement of GDP, GNP, NNP, NDP, PI, DPI, Circular flow of income (2 sectors & 3 sectors economy), Real and Nominal GDP and GDP Deflator. 	10
3	<ul style="list-style-type: none"> • <u>DETERMINATION OF EQUILIBRIUM INCOME IN SIMPLE KEYNESIAN MODEL</u> • Theory of Income determination Simple Keynesian model; Consumption, Saving, Investment functions; National Income determination; Investment multiplier, Government expenditure multiplier (Graphical Analysis), Tax multiplier and Balanced budget multiplier (concepts). 	10
4	<ul style="list-style-type: none"> • <u>MONEY AND INFLATION</u> • Concept of demand for money and supply of money, Measures of supply of money, High powered money, money multiplier, Concept of Inflation, Demand pull and Cost push Inflation. Inflationary gap. Monetary and fiscal measures to control inflation. 	10
5	<ul style="list-style-type: none"> • <u>PUBLIC FINANCE</u> • Government budget-meaning and components, Classifications of receipts –revenue and capital receipts; Classification of expenditure-revenue and capital expenditure. Measures of Government deficit-Revenue deficit, Fiscal deficit, Primary deficit. 	10
<ul style="list-style-type: none"> • Suggested Readings • Branson W.H. Macro Economic Theory and Policy, • Dornbusch, Fischer & Startz, Macroeconomics, TMH • Samuelson & Nordhaus, Macroeconomics, McGraw Hill • Ghosh C & Ghosh A., Macroeconomics, PHI • Parchure, S., Macroeconomics, PHI • Bhattacharyya S and Das I, Macroeconomics and Advanced Business Mathematics, , Oxford University Press • Majumdar D and Chatterjee N, Macroeconomics and Advanced Business Mathematics, ABS Publishing House • Dasgupta P and Chakraborty G, Samashtigoto Orthoneeti o uchhotoro Banijyik Gonit, Dey Book Concern • De Bipul, Macroeconomics, Tee Dee Publications (P) Ltd. (Bengali & English Version) 		

SKILL ENHANCEMENT COURSE (SEC) Paper 2 Information Technology and its Application in Business Credit of the Paper 4		Semester-end Examinations : 50 marks (Theory) Semester-end Examinations : 50 marks (Practical) Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
MODULE 1 (THEORY)		
1	•FUNDAMENTALS OF COMPUTER •Components of a Computer System, Applications of Computers, Advantages and Disadvantages of Computers, Software and its Types: System Software, Application Software, Operating System, Mobile Operating System, Free and Open Software.	10
2	•INTERNET SERVICES & SECURITY MEASURE •Key technology concepts, Packet switching, TCP/IP, IP addresses, Types of Internet Services, World Wide Web (WWW), Uniform Resource Locator (URL), Domain Names, Web Browsers. Internet of Things: Concept, Smart Device, RFID and it's use cases, Wireless Sensor Networks and it's applications, Information Rights, Privacy and Freedom in an Information Society, Principles of Cyber Security, Computer Malwares, Well-known attacks (Fishing, Spoofing etc) and it's prevention measures like CAPTCHA Code, Password etc. Use of Blockchain technique for security measures.	10
3	•CURRENT COMPUTING PARADIGM •Cloud Computing: Service Oriented approach, Virtualization, Business Model, Use cases, Green computing, Edge computing, Quantum computing, Challenge of Big Data	15
4	•BUSINESS DATA HANDLING •Transaction processing, Analytical processing-Concepts, Techniques, Difference, Concept of Data Mining including Text Mining and Web Mining, Evolution of AI, Importance of Artificial Intelligence in Business Data handling through use cases, Basic Concepts of an Expert system in context of Business Data Management, Basic concepts of Machine learning including supervised and unsupervised learning, Application of Machine learning in Banking and Finance, Basic concepts on ERP based Business Software Solutions. Intelligent Agents (Concepts & Application).	15
5	•IT ACT. 2000 AND CYBER CRIMES IT ACT 2000 (AS AMENDED THEREON) •Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.	10
MODULE 2 (PRACTICAL)		
1	•Word processing •Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders; Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders; Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa; Create newspaper columns, indexes and table of contents, Spell check your document using inbuilt and custom dictionaries, checking grammar and style , using thesaurus and finding and replacing text; Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography; Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else; Linking and embedding to keep things together. (Creating Business Documents using the above facilities; Hands-on experience in using spreadsheet software	20
2	•Spreadsheet •Working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook,	20

	renaming a worksheet, Cell reference – relative, absolute - Elements of spreadsheet charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart. Hands-on experience in using spreadsheet software .	
3	<ul style="list-style-type: none"> • Presentation • Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transition, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip, Morph Transition. (Creating Business Presentations using above facilities). Creating professional presentations using software. 	20
<ul style="list-style-type: none"> • Suggested Readings • Introduction to Computer Application (As per NEP) by Ashok Arora. [S.Chand and Co. Ltd.] • Fundamentals of Computers by Reema Thareja; Oxford Publisher • Computer Fundamentals by Pradeep K Sinha; BPB Publication • Experiencing MIS by Kroenke and Boyle. [Pearson] • Essentials of MIS by Laudon & Laudon. [Pearson, 14th Edition] • New Perspectives Microsoft® Office 365® & Office 2019 Introductory by Patrick Carey, Dan Oja, June Jamrich Parsons, Katherine T. Pinard, Ann Shaffer, Mark Shellman [Cengage] • Information Technology and its Application in Business, S Dawn and P Banerjee, Tee Dee Pub. Ltd. • Introduction to Computer Application, Ashok Arora, Vikas Publishing House, • Computer Applications -1, Anirban Das & Shantanu Chakraborty, Law Point • Computer Applications in Business, Deepak Jain, Law Point 		

LESSON PLAN
Semester-II B.Com-4 Years Programme

Major Paper 2 Cost Accounting I Credit of the Paper: 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	<ul style="list-style-type: none"> • <u>INTRODUCTION</u> • Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. • Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost, Incremental and Differential cost. Costing Methods and Techniques (introduction only). 	5
2.	<ul style="list-style-type: none"> • <u>MATERIAL COSTS</u> • Purchase of materials: Organisation, purchase procedure, documentation, determination of material purchase costs. • Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. • Materials control: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. • Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average. • Treatment of Normal and Abnormal Loss of Materials 	15
3	<ul style="list-style-type: none"> • <u>EMPLOYEE COST AND INCENTIVE SYSTEMS</u> • 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 schemes, labour utilisation; System of Wage Payment and Incentives(Halsey, Halsey-weir, Rowan and Efficiency based); Group Bonus scheme (simple) • System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose. 	15
4	<ul style="list-style-type: none"> • <u>ACCOUNTING FOR OVERHEAD</u> • Introduction: Definition, Classification of Overhead- Functional and Behavioural. • Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: Blanket and Departmental rate; various methods of absorption and their applications; Under absorption/over absorption of overheads and their treatment. • Administration and Selling & Distribution Overheads and their charging 	10
5	<ul style="list-style-type: none"> • <u>Cost Statement</u> • Preparation of Cost Sheet, Single product and Multi-product, estimation and price quotation 	15
<ul style="list-style-type: none"> • Suggested Readings • Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson • B.Banerjee, Cost Accounting: Theory and Practice, PHI • Drury, Colin., Management and Cost Accounting, Cengage • Jawahar Lal & Seema Srivastava, Cost Accounting, TMH • M.Y.Khan & P.K.Jain, Management Accounting, TMH • Atkinson, Management Accounting, Pearson • Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier • Ravi M Kishore, Cost and management Accounting, Taxmann • Mitra, J.K., Cost & Management Accounting, Oxford • Hanif, M., Cost & Management Accounting, McGraw Hill • Bhattacharya Debarshi, Cost & Management Accounting I, Law Point 		

Minor Paper 2 Marketing Management and Human Resource Management Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
MARKETING MANAGEMENT (END SEMESTER EXAMINATION-40 MARKS)		
1.	<ul style="list-style-type: none"> • <u>INTRODUCTION:</u> • Meaning of market, Objectives and Importance of Marketing; Societal Marketing concept • Selling vs. Marketing; Marketing mix [concepts, components] • Marketing environment: concept, importance, and components. 	6
2.	<ul style="list-style-type: none"> • <u>MARKET SEGMENTATION</u> • Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation. 	6
3	<ul style="list-style-type: none"> • <u>PRODUCT</u> • Concept and importance, Product classifications; Concept of product mix; • Branding-Concept, packaging and labeling; • Product life-cycle [concept], New Product Development Process. 	6
4	<ul style="list-style-type: none"> • <u>PRICING AND DISTRIBUTION</u> • Pricing [Meaning, objectives, Significance and methods] Factors affecting price of a product. Pricing policies and strategies • Distribution Channels - meaning and importance; Types of distribution channels 	6
5	<ul style="list-style-type: none"> • <u>PROMOTION AND RECENT DEVELOPMENTS IN MARKETING</u> • Promotion: Nature and importance of promotion; • Types of promotion: advertising, personal selling, publicity & sales promotion, • Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism. 	6
HUMAN RESOURCE MANAGEMENT (END SEMESTER EXAMINATION-35 MARKS)		
1	<ul style="list-style-type: none"> • <u>NATURE AND SCOPE</u> • Concept and meaning of HR, Understanding the Nature and Scope of HRM, • Functions and importance of HRM 	6
2	<ul style="list-style-type: none"> • <u>HUMAN RESOURCE PLANNING</u> • Definition, Need of Human Resource Planning, • Factors affecting Human Resource Planning. 	6
3	<ul style="list-style-type: none"> • <u>RECRUITMENT AND SELECTION</u> • Definition of Recruitment, Source, need and importance of Recruitment, • Recruitment Policy–process–sources of Recruitment Definition of Selection, Steps in selection. 	6
4	<ul style="list-style-type: none"> • <u>TRAINING AND DEVELOPMENT</u> • Training and Development Meaning and purpose of training, • Benefits of training to organization and employees –Training methods. 	6
5	<ul style="list-style-type: none"> • <u>JOB EVALUATION AND PERFORMANCE APPRAISAL</u> • Job evaluation- objectives, scope, • Job analysis, Job description, Job Specification-basic concept and significance, • Performance Appraisal-Concept 	6
Suggested Readings: <ul style="list-style-type: none"> • Kotler, P., Marketing Management, Pearson • Ramaswamy and Namakumari, Marketing Management, McMillan • Marketing Management, Govindarajan, M., PHI • Principles of Marketing, Kapoor, N., PHI • Bhagwati, Pillai, Marketing Management, S.Chand • Verma, Duggal, Halder & Sarkar, Principles of Marketing, Oxford • Samanta, S R, Human Resource Management, PHI • Mahajan, Reeta, Human Resource Management, Vikash • Halder & Sarkar, Human Resource Management, Oxford • Sinha, Sekhar & Bala, Human Resource Management, Cengage • Jyothi & Venkatesh, Human Resource Management, Oxford • Praharaj & Praharaj, Principle of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd. (Bengali & English Version) • Ghosh Sudipta & Joshi Lalit Kumar, Marketing Management and Human Resource Management, Law Point 		

Inter-Disciplinary / Multi-Disciplinary (IDC / MDC) Paper 2 Macroeconomics Credit of the Paper 3		Semester-end Examinations : 50 marks Tutorial Examinations : 25 marks Total : 75 marks
UNIT	TOPIC	NO OF CLASSES
1.	<ul style="list-style-type: none"> • <u>BASIC CONCEPTS</u> • Macroeconomics, Concepts, Scope, macroeconomic variables, objectives, Differences with microeconomics. 	5
2	<ul style="list-style-type: none"> • <u>NATIONAL INCOME</u> • National income accounting, Concepts and measurement of GDP, GNP, NNP, NDP, PI, DPI, Circular flow of income (2 sectors & 3 sectors economy), Real and Nominal GDP and GDP Deflator. 	10
3	<ul style="list-style-type: none"> • <u>DETERMINATION OF EQUILIBRIUM INCOME IN SIMPLE KEYNESIAN MODEL</u> • Theory of Income determination Simple Keynesian model; Consumption, Saving, Investment functions; National Income determination; Investment multiplier, Government expenditure multiplier (Graphical Analysis), Tax multiplier and Balanced budget multiplier (concepts). 	10
4	<ul style="list-style-type: none"> • <u>MONEY AND INFLATION</u> • Concept of demand for money and supply of money, Measures of supply of money, High powered money, money multiplier, Concept of Inflation, Demand pull and Cost push Inflation. Inflationary gap. Monetary and fiscal measures to control inflation. 	10
5	<ul style="list-style-type: none"> • <u>PUBLIC FINANCE</u> • Government budget-meaning and components, Classifications of receipts –revenue and capital receipts; Classification of expenditure-revenue and capital expenditure. Measures of Government deficit-Revenue deficit, Fiscal deficit, Primary deficit. 	10
<ul style="list-style-type: none"> • Suggested Readings • Branson W.H. Macro Economic Theory and Policy, • Dornbusch, Fischer & Startz, Macroeconomics, TMH • Samuelson & Nordhaus, Macroeconomics, McGraw Hill • Ghosh C & Ghosh A., Macroeconomics, PHI • Parchure, S., Macroeconomics, PHI • Bhattacharyya S and Das I, Macroeconomics and Advanced Business Mathematics, , Oxford University Press • Majumdar D and Chatterjee N, Macroeconomics and Advanced Business Mathematics, ABS Publishing House • Dasgupta P and Chakraborty G, Samashtigoto Orthoneeti o uchhotoro Banijyik Gonit, Dey Book Concern • De Bipul, Macroeconomics, Tee Dee Publications (P) Ltd. (Bengali & English Version) 		

SKILL ENHANCEMENT COURSE (SEC) Paper 2 Information Technology and its Application in Business Credit of the Paper 4		Semester-end Examinations : 50 marks (Theory) Semester-end Examinations : 50 marks (Practical) Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
MODULE 1 (THEORY)		
1	<ul style="list-style-type: none"> • <u>FUNDAMENTALS OF COMPUTER</u> • Components of a Computer System, Applications of Computers, Advantages and Disadvantages of Computers, Software and its Types: System Software, Application Software, Operating System, Mobile Operating System, Free and Open Software. 	10
2	<ul style="list-style-type: none"> • <u>INTERNET SERVICES & SECURITY MEASURE</u> • Key technology concepts, Packet switching, TCP/IP, IP addresses, Types of Internet Services, World Wide Web (WWW), Uniform Resource Locator (URL), Domain Names, Web Browsers. Internet of Things: Concept, Smart Device, RFID and it's use cases, Wireless Sensor Networks and it's applications, Information Rights, Privacy and Freedom in an Information Society, Principles of Cyber Security, Computer Malwares, Well-known attacks (Fishing, Spoofing etc) and it's prevention measures like CAPTCHA Code, Password etc. Use of Blockchain technique for security measures. 	10
3	<ul style="list-style-type: none"> • <u>CURRENT COMPUTING PARADIGM</u> • Cloud Computing: Service Oriented approach, Virtualization, Business Model, Use cases, Green computing, Edge computing, Quantum computing, Challenge of Big Data 	15
4	<ul style="list-style-type: none"> • <u>BUSINESS DATA HANDLING</u> • Transaction processing, Analytical processing-Concepts, Techniques, Difference, Concept of Data Mining including Text Mining and Web Mining, Evolution of AI, Importance of Artificial Intelligence in Business Data handling through use cases, Basic Concepts of an Expert system in context of Business Data Management, Basic concepts of Machine learning including supervised and unsupervised learning, Application of Machine learning in Banking and Finance, Basic concepts on ERP based Business Software Solutions. Intelligent Agents (Concepts & Application). 	15
5	<ul style="list-style-type: none"> • <u>IT ACT. 2000 AND CYBER CRIMES IT ACT 2000 (AS AMENDED THEREON)</u> • Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes. 	10
MODULE 2 (PRACTICAL)		
1	<ul style="list-style-type: none"> • Word processing • Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders; Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders; Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa; Create newspaper columns, indexes and table of contents, Spell check your document using inbuilt and custom dictionaries, checking grammar and style , using thesaurus and finding and replacing text; Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography; Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else; Linking and embedding to keep things together. (Creating Business Documents using the above facilities; Hands-on experience in using spreadsheet software 	20
2	<ul style="list-style-type: none"> • Spreadsheet • Working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, 	20

	renaming a worksheet, Cell reference – relative, absolute - Elements of spreadsheet charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart. Hands-on experience in using spreadsheet software .	
3	<ul style="list-style-type: none"> • Presentation • Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transition, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip, Morph Transition. (Creating Business Presentations using above facilities). Creating professional presentations using software. 	20
<ul style="list-style-type: none"> • Suggested Readings • Introduction to Computer Application (As per NEP) by Ashok Arora. [S.Chand and Co. Ltd.] • Fundamentals of Computers by Reema Thareja; Oxford Publisher • Computer Fundamentals by Pradeep K Sinha; BPB Publication • Experiencing MIS by Kroenke and Boyle. [Pearson] • Essentials of MIS by Laudon & Laudon. [Pearson, 14th Edition] • New Perspectives Microsoft® Office 365® & Office 2019 Introductory by Patrick Carey, Dan Oja, June Jamrich Parsons, Katherine T. Pinard, Ann Shaffer, Mark Shellman [Cengage] • Information Technology and its Application in Business, S Dawn and P Banerjee, Tee Dee Pub. Ltd. • Introduction to Computer Application, Ashok Arora, Vikas Publishing House, • Computer Applications -1, Anirban Das & Shantanu Chakraborty, Law Point • Computer Applications in Business, Deepak Jain, Law Point 		

LESSON PLAN
Semester-III B.Com-3 Years Programme

MDC (Major /Core) Paper 3 Cost Accounting –II Credit of the paper 3		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	No of classes
1.	Cost Book-keeping: Cost Book-keeping 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.	10
2.	Activity Based Costing: Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)	8
3.	Costing Methods-I Job Costing: (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing), Batch Costing: Basic Concepts Contract Costing: Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit, valuation of Work-in-progress. Service Costing: Introduction; Transport only	18
4.	Costing Methods-II 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. Valuation of WIP (under FIFO & Average) and Equivalent units (excluding intermediary process)	18
5.	Joint Product & By product: Meaning, treatment and apportionment of cost; valuation of stock and decision relating to further processing	6
Suggested Readings : <ul style="list-style-type: none"> • Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson • B.Banerjee, Cost Accounting, PHI • Jawahar Lal & Seema Srivastava, Cost Accounting, TMH • M.Y.Khan & P.K.Jain, Management Accounting, TMH • Atkinson, Management Accounting, Pearson • Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier • Ravi M Kishore, Cost and management Accounting, Taxmann • Bhattacharyya, D., Cost & Management Accounting II for Students, Law Point • Gupta, S., Cost Accounting, Taxmann • Hanif, M., Cost and Management Accounting, TMH • Mitra, J.K., Cost and Management Accounting, Oxford • Drury, C., Management and Cost Accounting, Cengage • Basu, Amitabha, Cost & Management Accounting II, Tee Dee Publications 		

MDC (Major /Core) Paper 4 Direct Tax I Credit of the paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	No of classes
1	a) Basic Concepts & Definitions Under IT Act: Assessee, Previous year, Assessment year, Person, Income, Total Income, Sources of Income, Heads of income, Gross Total Income, Tax Evasion, Tax Avoidance, Tax Planning, Tax Management. b) Residential status and incidence of Tax: Determination of residential status of an individual, Incidence of tax on the basis of residential status.	8
2	a) Incomes which do not form part of Total Income: 10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(16), 10(17), 10(32). b) Agricultural Income: Definition, Determination of agricultural and non-agricultural income, Partial integration of agricultural and non-agricultural income (concept only).	5
3	Heads of Income and provisions governing Heads of Income : Salaries Chargeability, Scale of pay, Net Salary, Bonus, Commission, Allowances, Perquisites, Profits in lieu of Salary, Deductions U/S16, Provident Fund, Gratuity, Pension, Commutation of Pension, Leave Salary, Application of Sec 115 BAC, Computation of Income from Salary.	15
4	Heads of Income and provisions governing Heads of Income : Income from House Property Chargeability, Annual Value, Deductions U/S24 read with Sec 25, Special Provision for arrears of rent and subsequent receipt of unrealised rent, Computation of income from house property: let out, self-occupied and used for own business.	12
5	Heads of Income and provisions governing Heads of Income: a) Profits and Gains of Business or Profession: Business and Profession – meaning, chargeability, Special emphasis on Sec 30, 31, 32, 35, 35D, 36(1) (ib), (ii), (iii), (iv), (vii), 37(1), 37(2B), 40A(2), 40A(3), 43B, Computation of Profits and gains of Business or Profession. b) Capital gains: Chargeability, Meaning and types of Capital assets and Capital gains, Basic concept of transfer, Cost of acquisition, Cost of improvement, Concept of indexation, Exemptions U/S 54, 54B, 54EC, 54F, Computation of Short Term Capital Gains and Long Term Capital Gains, Capital gains on transfer of bonus and right shares. c) Income from other sources: Chargeability, Incomes taxable under the head excluding deemed dividend and gifts, Computation of income from other sources.	20
Suggested Readings : <ul style="list-style-type: none"> • Singhnia V.K., and Singhanian M, Students' Guide to Income Tax, Taxmann • Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India) • Bangar and Bangar, Comprehensive Guide to Taxation, Part I, AadhyaPrakasan • Mundhra and Mundhra, Prayas Taxation 1, Law Point • Bhadra & Satpati, Direct Tax I (English & Bengali), Dishari Prakashani ari Prakashani • Das & BasuMallik, Direct Tax I, The Elegant Publications 		

MDC-Minor Paper 3 (Elective) Consumer Behaviour (M1) Credit of the paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	No of classes
1.	Consumer Behaviour Concept and importance of Consumer Behaviour Consumer Behaviour Model <ul style="list-style-type: none"> • Nicosia Model • Howard Sheth Model Marketing Ethics	12
2.	Determinants of Consumer Behaviour <ul style="list-style-type: none"> • Consumer as an Individual, Need, Motivation • Personality, Perception, Learning Attitude • Communication persuasion • Consumers in their Social & Cultural Setting, the family, Social Class, Cross-Cultural Consumer Behaviour 	12
3.	Consumer Decision-making Process <ul style="list-style-type: none"> • Personal and Societal Influence & Opinion • Consumer decision making process (Product: Goods & Services) 	12
4.	Consumer Behaviour & Society <ul style="list-style-type: none"> • Health-care Marketing • Political Marketing • Social Marketing • Environmental Marketing • Public Policy & Consumer Protection 	12
5.	Consumer Behaviour and Market Research <ul style="list-style-type: none"> • Relevance of Marketing Information System Market Research in assessing Consumer Behaviour	12
Suggested Readings: <ul style="list-style-type: none"> • Suhiffman& Kanuk, Consumer Behaviour, PHI Loudon & Bitta • Consumer Behaviour, TMH Bennet & Kassarjian, • Consumer Behaviour, PHI Batra & Kazmi, • Consumer Behaviour, Text & Cases, Excel Books Beri, Marketing Research, TMH • Bradley, Marketing Research. Oxford University Press 		

IDC / MDC Paper 3 INDIAN ECONOMIC ENVIRONMENT Credit of the paper 3		Semester-end Examinations : 50 marks Tutorial Examinations : 25 marks Total : 75 marks
UNIT	TOPIC	No of classes
1	Indian Economic Environment: Concepts, components, importance; Economic growth and Development; Meaning of Underdeveloped Economy; Basic characteristics of Indian Economy. Nature of Indian Economy: India- A Developing Economy, Human Development Index.	10
2	Structure of the Indian Economy: Role of Agriculture in the Indian Economy, Role of Industry in the Indian Economy: Role, Performance and Problems; Public sector, Private sector, Small scale sector, MSME, MUDRA scheme,. Role of Services in the Indian Economy, Financial sector reforms and fiscal policy reforms.	20
3	Issues in Indian Economy: Problems of Unemployment, Poverty, Inequality in income distribution, Inflation, Concepts of Parallel economy	5
4	Indian Economic Planning: Meaning, Objectives, Importance of planning in India; Five Year plans: Achievements and Failures; NITI Aayog: Concepts and Objectives	10
Suggested Readings: <ul style="list-style-type: none"> • Dutt & Sundaram, Indian Economy, S.Chand • Mishra & Puri, Indian Economy, Himalaya Publishing House • Uma Kapila, Indian Economy • Joydeb Sarkhel & Swapan Kr. Roy, Bharoterarthanaiti(Bengali) • Banerjee & Majumdar, Business Economics and Business Environment, ABS • Banerjee & Majumdar, BanijjikArthaniti –o- BanijjikParibesh(Bengali),ABS • Ratan Khasnabish& Ranesh Roy, Banijjik Arthaniti –o- Bharoter arthanaitik Paribesh(Bengali) • Prakash, B.A., Indian Economy, Pearson • Fernando, Indian Economy, Pearson • Das, Goyal & Kakar, Business Environment, Taxmann 		

SEC PAPER 3 Computerised Accounting and Introduction to Data Science (Practical) Credit of the paper 4 (Practical)		Full Marks: 100
UNIT	TOPIC	No of classes
MODULE I		
1.	Computerised Accounting 1. Basic Concepts - Creating, Altering and Deleting Company, Group & Ledger creation, creation of opening Balance Sheet Inventory – Creation of Stock Items, Stock Group, Stock Category, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials), Job Costing, 2. Accounting voucher, inventory voucher, memorandum voucher, invoicing, 3. Cost Centre, Cost Category, Budgets and Controls 4. Order Processing – Purchase Order Processing, Sales Order Processing, Purchase Bill and Sales Invoice Creation 5. Bank Reconciliation 6. TDS 7. Payroll Accounting 8. Stock Analysis and Reports 9. Financial Reports (Trial Balance, Profit & Loss, Balance Sheet) 10. Backup and Restore, Security Control Setup	50
2.	Digitalisation in India a. Application of e-services like e-PAN, b. Digilocker, c. Online Banking and Payments, d. M-parivahan, Aadhaar-based Services, etc.	10
MODULE II		
3.	Database Applications: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering; Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria; Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups; Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.	15
4.	Advance Data Management with Spread Sheet: Financial Functions: Ascertainment of Future Value, Present Value, Annuity, Loan repayment break-up, EMI, RATE, TERM, Depreciation (DB, SYD, SLN) 11 Logical Functions: AND, FALSE, IF, IFERROR, NOT, OR, TRUE. Text Functions, Date and Time Functions, Lookup Functions: Vlookup and Hlookup transpose. Mathematical Functions: ROUND, COUNT, COUNIF, MIN, MAX, ROUND, VAR, INT, SQRT, AVERAGE. Statistical Functions: MEAN, MEDIAN, MOD, STDEV Data Validation: What-if-analysis: Goal-seek, Data tables, and Scenario Manager;	30
5.	Tables and Formatting: Pivot – table: Generating pivot-table, and generating pivot charts, inserting pictures, clipart shapes, smart arts, Using Chart wizard: Generating various types' pie-charts, column, bar and area diagram in representing data, using graph in data analysis using excel, Inserting bit map objects, word Art, Create a link to a web-page, use of view menu in excel. Dealing numbers – Currency, Accounting, Numbers, Dates, - short and long data, time, Percentage.	15
Suggested Reading: • Database System Concepts 6th Ed, Elmasri and Navathe, Pearson • Database System Concepts 7th Ed Silberschatz, Korth and Sudarshan, McGraw hill • Business Analytics the Science of data driven decision making 2nd Ed, Dinesh Kumar, IIM-A, Wiley • Computerised Accounting System, Amarnath Das, Tee Dee Publications		

LESSON PLAN
Semester-III B.Com-4 Years Programme

Major /Core Paper 3 Cost Accounting –II Credit of the paper 3		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	No of classes
1.	Cost Book-keeping: Cost Book-keeping 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.	10
2.	Activity Based Costing: Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)	8
3.	<u>Costing Methods-I</u> Job Costing: (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing), Batch Costing: Basic Concepts Contract Costing: Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit, valuation of Work-in-progress. Service Costing: Introduction; Transport only	18
4.	<u>Costing Methods-II</u> 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. Valuation of WIP (under FIFO & Average) and Equivalent units (excluding intermediary process)	18
5.	Joint Product & By product: Meaning, treatment and apportionment of cost; valuation of stock and decision relating to further processing	6
Suggested Readings : <ul style="list-style-type: none"> • Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson • B.Banerjee, Cost Accounting, PHI • Jawahar Lal & Seema Srivastava, Cost Accounting, TMH • M.Y.Khan & P.K.Jain, Management Accounting, TMH • Atkinson, Management Accounting, Pearson • Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier • Ravi M Kishore, Cost and management Accounting, Taxmann • Bhattacharyya, D., Cost & Management Accounting II for Students, Law Point • Gupta, S., Cost Accounting, Taxmann • Hanif, M., Cost and Management Accounting, TMH • Mitra, J.K., Cost and Management Accounting, Oxford • Drury, C., Management and Cost Accounting, Cengage • Basu, Amitabha, Cost & Management Accounting II, Tee Dee Publications 		

Major /Core Paper 4 Direct Tax I Credit of the paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	No of classes
1	a) Basic Concepts & Definitions Under IT Act: Assessee, Previous year, Assessment year, Person, Income, Total Income, Sources of Income, Heads of income, Gross Total Income, Tax Evasion, Tax Avoidance, Tax Planning, Tax Management. b) Residential status and incidence of Tax: Determination of residential status of an individual, Incidence of tax on the basis of residential status.	8
2	a) Incomes which do not form part of Total Income: 10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(16), 10(17), 10(32). b) Agricultural Income: Definition, Determination of agricultural and non-agricultural income, Partial integration of agricultural and non-agricultural income (concept only).	5
3	Heads of Income and provisions governing Heads of Income : Salaries Chargeability, Scale of pay, Net Salary, Bonus, Commission, Allowances, Perquisites, Profits in lieu of Salary, Deductions U/S16, Provident Fund, Gratuity, Pension, Commutation of Pension, Leave Salary, Application of Sec 115 BAC, Computation of Income from Salary.	15
4	Heads of Income and provisions governing Heads of Income : Income from House Property Chargeability, Annual Value, Deductions U/S24 read with Sec 25, Special Provision for arrears of rent and subsequent receipt of unrealised rent, Computation of income from house property: let out, self-occupied and used for own business.	12
5	Heads of Income and provisions governing Heads of Income: a) Profits and Gains of Business or Profession: Business and Profession – meaning, chargeability, Special emphasis on Sec 30, 31, 32, 35, 35D, 36(1) (ib), (ii), (iii), (iv), (vii), 37(1), 37(2B), 40A(2), 40A(3), 43B, Computation of Profits and gains of Business or Profession. b) Capital gains: Chargeability, Meaning and types of Capital assets and Capital gains, Basic concept of transfer, Cost of acquisition, Cost of improvement, Concept of indexation, Exemptions U/S 54, 54B, 54EC, 54F, Computation of Short Term Capital Gains and Long Term Capital Gains, Capital gains on transfer of bonus and right shares. c) Income from other sources: Chargeability, Incomes taxable under the head excluding deemed dividend and gifts, Computation of income from other sources.	20
Suggested Readings : <ul style="list-style-type: none"> • Singhnia V.K., and Singhanian M, Students' Guide to Income Tax, Taxmann • Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India) • Bangar and Bangar, Comprehensive Guide to Taxation, Part I, AadhyaPrakasan • Mundhra and Mundhra, Prayas Taxation 1, Law Point • Bhadra & Satpati, Direct Tax I (English & Bengali), Dishari Prakashani ari Prakashani • Das & BasuMallik, Direct Tax I, The Elegant Publications 		

Minor Paper 3 (Elective) Consumer Behaviour (M1) Credit of the paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	No of classes
1.	Consumer Behaviour Concept and importance of Consumer Behaviour Consumer Behaviour Model <ul style="list-style-type: none"> • Nicosia Model • Howard Sheth Model Marketing Ethics	12
2.	Determinants of Consumer Behaviour <ul style="list-style-type: none"> • Consumer as an Individual, Need, Motivation • Personality, Perception, Learning Attitude • Communication persuasion • Consumers in their Social & Cultural Setting, the family, Social Class, Cross-Cultural Consumer Behaviour 	12
3.	Consumer Decision-making Process <ul style="list-style-type: none"> • Personal and Societal Influence & Opinion • Consumer decision making process (Product: Goods & Services) 	12
4.	Consumer Behaviour & Society <ul style="list-style-type: none"> • Health-care Marketing • Political Marketing • Social Marketing • Environmental Marketing • Public Policy & Consumer Protection 	12
5.	Consumer Behaviour and Market Research <ul style="list-style-type: none"> • Relevance of Marketing Information System Market Research in assessing Consumer Behaviour	12
Suggested Readings: <ul style="list-style-type: none"> • Suhiffman& Kanuk, Consumer Behaviour, PHI Loudon & Bitta • Consumer Behaviour, TMH Bennet & Kassarjian, • Consumer Behaviour, PHI Batra & Kazmi, • Consumer Behaviour, Text & Cases, Excel Books Beri, Marketing Research, TMH • Bradley, Marketing Research. Oxford University Press 		

IDC Paper 3 INDIAN ECONOMIC ENVIRONMENT Credit of the paper 3		Semester-end Examinations : 50 marks Tutorial Examinations : 25 marks Total : 75 marks
UNIT	TOPIC	No of classes
1	Indian Economic Environment: Concepts, components, importance; Economic growth and Development; Meaning of Underdeveloped Economy; Basic characteristics of Indian Economy. Nature of Indian Economy: India- A Developing Economy, Human Development Index.	10
2	Structure of the Indian Economy: Role of Agriculture in the Indian Economy, Role of Industry in the Indian Economy: Role, Performance and Problems; Public sector, Private sector, Small scale sector, MSME, MUDRA scheme,. Role of Services in the Indian Economy, Financial sector reforms and fiscal policy reforms.	20
3	Issues in Indian Economy: Problems of Unemployment, Poverty, Inequality in income distribution, Inflation, Concepts of Parallel economy	5
4	Indian Economic Planning: Meaning, Objectives, Importance of planning in India; Five Year plans: Achievements and Failures; NITI Aayog: Concepts and Objectives	10
Suggested Readings: <ul style="list-style-type: none"> • Dutt & Sundaram, Indian Economy, S.Chand • Mishra & Puri, Indian Economy, Himalaya Publishing House • Uma Kapila, Indian Economy • Joydeb Sarkhel & Swapan Kr. Roy, Bharoterarthanaiti(Bengali) • Banerjee & Majumdar, Business Economics and Business Environment, ABS • Banerjee & Majumdar, BanijjikArthaniti –o- BanijjikParibesh(Bengali),ABS • Ratan Khasnabish& Ranesh Roy, Banijjik Arthaniti –o- Bharoter arthanaitik Paribesh(Bengali) • Prakash, B.A., Indian Economy, Pearson • Fernando, Indian Economy, Pearson • Das, Goyal & Kakar, Business Environment, Taxmann 		

SEC PAPER 3 Computerised Accounting and Introduction to Data Science (Practical) Credit of the paper 4 (Practical)		Full Marks: 100
UNIT	TOPIC	No of classes
MODULE I		
1.	Computerised Accounting 1. Basic Concepts - Creating, Altering and Deleting Company, Group & Ledger creation, creation of opening Balance Sheet Inventory – Creation of Stock Items, Stock Group, Stock Category, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials), Job Costing, 2. Accounting voucher, inventory voucher, memorandum voucher, invoicing, 3. Cost Centre, Cost Category, Budgets and Controls 4. Order Processing – Purchase Order Processing, Sales Order Processing, Purchase Bill and Sales Invoice Creation 5. Bank Reconciliation 6. TDS 7. Payroll Accounting 8. Stock Analysis and Reports 9. Financial Reports (Trial Balance, Profit & Loss, Balance Sheet) 10. Backup and Restore, Security Control Setup	50
2.	Digitalisation in India a. Application of e-services like e-PAN, b. Digilocker, c. Online Banking and Payments, d. M-parivahan, Aadhaar-based Services, etc.	10
MODULE II		
3.	Database Applications: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering; Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria; Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups; Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.	15
4.	Advance Data Management with Spread Sheet: Financial Functions: Ascertainment of Future Value, Present Value, Annuity, Loan repayment break-up, EMI, RATE, TERM, Depreciation (DB, SYD, SLN) 11 Logical Functions: AND, FALSE, IF, IFERROR, NOT, OR, TRUE. Text Functions, Date and Time Functions, Lookup Functions: Vlookup and Hlookup transpose. Mathematical Functions: ROUND, COUNT, COUNIF, MIN, MAX, ROUND, VAR, INT, SQRT, AVERAGE. Statistical Functions: MEAN, MEDIAN, MOD, STDEV Data Validation: What-if-analysis: Goal-seek, Data tables, and Scenario Manager;	30
5.	Tables and Formatting: Pivot – table: Generating pivot-table, and generating pivot charts, inserting pictures, clipart shapes, smart arts, Using Chart wizard: Generating various types' pie-charts, column, bar and area diagram in representing data, using graph in data analysis using excel, Inserting bit map objects, word Art, Create a link to a web-page, use of view menu in excel. Dealing numbers – Currency, Accounting, Numbers, Dates, - short and long data, time, Percentage.	15
Suggested Reading: • Database System Concepts 6th Ed, Elmasri and Navathe, Pearson • Database System Concepts 7th Ed Silberschatz, Korth and Sudarshan, McGraw hill • Business Analytics the Science of data driven decision making 2nd Ed, Dinesh Kumar, IIM-A, Wiley • Computerised Accounting System, Amarnath Das, Tee Dee Publications		

LESSON PLAN
Semester-IV B.Com-3 Years Programme

MDC-Major (Core) Paper 5 Financial Accounting – II Credit of the Paper: 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	<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; Treatment and valuation of abnormal & normal loss. Ordinary commission, Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors Account, Recording in the books of Consignee 	10
2.	<ul style="list-style-type: none"> • Branch accounting • Concept of Branch; different types of Branches. <ul style="list-style-type: none"> • Synthetic method– preparation of Branch account (at Cost & at Invoice Price) – normal and abnormal losses. • Analytical method: preparation of Branch Stock, Branch Adjustment Account, Branch Debtors Account, etc. (at Cost & at Invoice Price) – normal & abnormal losses • • Preparation of Branch Trading and P/L account. (at cost & at Invoice Price) – normal and abnormal losses. • Concept of wholesale and retail profit by Head Office and Branch 	10
3	<ul style="list-style-type: none"> • Hire purchase and Instalment payment system <ul style="list-style-type: none"> ▪ Meaning; difference of Hire Purchase with Instalment payment system ▪ Recording of transactions in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession 	10
4	<ul style="list-style-type: none"> • Departmental accounts <ul style="list-style-type: none"> ▪ 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. 	10
5	<ul style="list-style-type: none"> • Insurance claim <ul style="list-style-type: none"> ▪ Loss of stock: 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) 	10
6	<ul style="list-style-type: none"> • Partnership • Retirement-cum-Admission of Partner, 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 	10
Relevant Accounting Standards (ASs) issued by the Institute of Chartered Accountants of India are to be followed.		
<ul style="list-style-type: none"> • Suggested Reading • Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand • R. L.Gupta&Radheswamy, Advanced Accountancy Vol. I & II, S. Chand • Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd. • Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication • L.S.Porwal, Accounting Theory, Tata McGraw Hill • Gokul Sinha, Accounting Theory & Management Accounting, • B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press. • Lodha, R., Financial Accounting II Theory, Problems and Solutions, Law Point • Frank Wood, Business Accounting Vol 1&II, Pearson • Tulsian, Financial Accounting, Pearson • Accounting Standards issued by ICAI 		

MDC-Major (Core) Paper 6 Direct Tax – II and e-filing of Tax Return Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
Module-I Direct Tax II (75 marks)		
1.	<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 from assets transferred to the benefit of 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. 	5
2.	<ul style="list-style-type: none"> Deductions from Gross Total Income and Rebate Basic concepts on deductions, Deductions U/S 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80QQB, 80TTA, 80TTB, 80U. Rebate U/S 87A 	15
3	<ul style="list-style-type: none"> Computation of total income and tax payable <ul style="list-style-type: none"> Rate of tax applicable to different assessees except corporate assessees. Taxability of STCG & LTCG. Taxability on earnings from lottery, crossword puzzles & races. Application of Sec 115BAC Computation of Total Income and Tax Liability of an Individual and Firm (excluding application of AMT) 	10
4	<ul style="list-style-type: none"> Tax management-I <ul style="list-style-type: none"> Provision for filing of return Due dates of filing of return, Relevant forms of , Mode of submission of returns, Different types of returns, PAN, TAN. Assessment of return Self assessment U/S 140A, Summary assessment U/S 143(1), Scrutiny assessment U/S 143(3), Best Judgement assessment U/S 144. Advance tax and self assessment tax Liability to pay advance tax, Due dates and computation of advance tax payable (excluding for Corporate Assesseees), self assessment tax – meaning and computation. 	15
5	<ul style="list-style-type: none"> Tax Management-II Interest and fees-Section 234A, 234B, 234C, 234F (simple problems on interest) Tax Deducted at source TDS from salaries U/S 192, Interest on securities U/S 193, Winning from lotteries or crossword puzzles U/S 194B, Winning from horse race U/S 194BB. Refund of Excess Payment Right to claim refund, who can claim refund, How to claim refund. 	15
Module-II e-filing of Tax Returns (Practical)		
1	<ul style="list-style-type: none"> Preparation and submission of Income Tax Returns (ITR -1) off line / on line for individual tax payer (e-filing with or without EVC) View Form 26AS, Annual Information Statement (AIS), Taxpayer Information Summary (TIS), Uploading of return, View e-file returns, e-verification. Use of e-tax calculator (including calculation of interest U/S 234A, 234B, 234C). e-payment of tax (including generation of ITNS280) 	30
<ul style="list-style-type: none"> Suggested Reading Singhania V.K., and Singhania M, Students' Guide to Income Tax, Taxmann Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India) Bangar and Bangar, Comprehensive Guide to Taxation, Part I, Aadhya Prakasan Mundhra and Mundhra, Prayas Taxation II, Law Point Das & BasuMallik, Direct Tax II, The Elegant Publications 		

MDC-MAJOR (Core) PAPER 7 E-COMMERCE & BUSINESS COMMUNICATION Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total marks : 100
UNIT	TOPIC	NO OF CLASSES
MODULE-1: E-COMMERCE (35 Marks)		
1.	<ul style="list-style-type: none"> • Introduction • E-Commerce: Meaning, scope, major players, components, Merits, Demerits and Importance, basic concept and features of ECRM, ERP, E-governance and Mobile Commerce. 	5
2	<ul style="list-style-type: none"> • E-commerce Business Models • Concept and features: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B). 	10
3	<ul style="list-style-type: none"> • E Payment System • Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], digital signature and wallet [basic concept and features], payment gateways [Core Banking Solution (CBS), Mobile Payment, UPI, NCPI, International Payments], Online banking : meaning, concepts, importance, electronic fund transfer, risks involved in e-payments. 	10
4	<ul style="list-style-type: none"> • New Trends in E-Commerce • Social Commerce: concept, definition, features; Digital Marketing: definition, objectives, methods, limitations, Advertisement in Social Media [only basic idea] application of e-commerce in various sector [only concept] 	10
<ul style="list-style-type: none"> • Suggested Readings • E-Commerce • P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning • Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce: Fundamentals and Applications, Wiley. • Laudon, E-Commerce, Pearson Education India • Roy, Dey, Bhadra & Satpati, E-Commerce & Business Communications, Elegant Publications • Schneider G., E-Business, Cengage • Bhaskar, B., E-Commerce, McGraw Hill 		
MODULE 2- BUSINESS COMMUNICATION (40 marks)		
1.	<ul style="list-style-type: none"> • Introduction • Communication: Definition, scope, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures. • Business Communication: Concept, nature, objectives 	5
2.	<ul style="list-style-type: none"> • Types of Communication: • Concept and Features; Formal, Informal, Grapevine, Corporate, upward,downward, horizontal, oral, written communication; Communication Network: concept and features 	10
3.	<ul style="list-style-type: none"> • Tools of Communication Emergence of Communication Technology, Modern Forms of communication: Email, VideoConferencing, WhatsApp and Oral Presentation [Concept, Importance and features] 	10
4.	<ul style="list-style-type: none"> • Drafting Notice, Circular, Minutes, CV writing, Business letter writing - Offer letter, Quotation, Confirmation, Execution, Refusal and Cancellation of order, Collection of debts, Claim for compensation, Bank loan, Financial Status Enquiry 	15
<ul style="list-style-type: none"> • Suggested Readings • Anjanee, S. & Bhavana Adhikari, Business Communication, TMH • Chaturvedi & Chaturvedi, Business Communication : Concepts, Cases and Applications, Pearson • M.K.Shegal& Vandana Khetarpal, Business Communication, Excel Books • R.K.Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd. • Rao, Kumar & Bindu, Business Communication, Cengage • Khanna, Puja., Business Communication, Vikash • Raman & Sharma, Technical Communication, Oxford • Lesikar, Flatley et al, Business Communication, McGraw Hill 		

MDC-MAJOR (Core) PAPER 8 Business Regulatory Framework Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1	<ul style="list-style-type: none"> •Introduction to Business law – Jurisprudence, Purpose and function of law, types of law: natural, conventional, physical, civil, constitutional etc. 	5
2	<ul style="list-style-type: none"> •The Indian Contract Act, 1872: •A. General principles of contract Contract – meaning, characteristics and types, Essentials of a valid contract- offer and acceptance, consideration, capacity of parties, consent, legality of object, Void and Voidable agreements -definition , types/elements and rules, Discharge of a contract – modes of discharge, breach and remedies against breach of contract, Contingent contracts and quasi contracts - definition and features •B. Specific Contract Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency - definition, features and types 	15
3	<ul style="list-style-type: none"> •The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale,Caveat Emptor (concept only), Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. 	15
4	<ul style="list-style-type: none"> •A. The Partnership Act, 1932 Partner- definition, rights and types. partnership - definition, features and types, Registration- concept and procedure, Dissolution of firm- concept and procedure •B.The Limited Liability Partnership Act, 2008 Meaning and Features of LLP, Advantages and Disadvantages of LLP, Procedure to Form LLP 	15
5	<ul style="list-style-type: none"> •Consumer Protection Act, 2019 Objective and features of the Act, Definition: complainant, complaint, consumer, consumer dispute, goods and services, unfair trade practices, Consumer protection councils- composition, objective and jurisdiction 	10
<ul style="list-style-type: none"> • Suggested Readings • Kumar Ravindra, Legal Aspects of Business, Cengage • Tulsian&Tulsian, Business Laws, S.Chand • Kapoor N.D., Business Laws, Sultan Chand • Das S.K. & Roy P., Business Regulatory Framework, OUP • Gulsan S.S., Business Laws, Excel Books • Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publications • Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari • Nabi, Legal Aspects of Business, Taxmann 		

MDC-MINOR PAPER 4 (ELECTIVE) SALES MANAGEMENT Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	<ul style="list-style-type: none"> • Sales Organization • Purpose, principles and complexity of sales organization • Models of Sales Organisation <ul style="list-style-type: none"> ▪ Island Model ▪ Functional Sales Organization • Sales Organisation Structure: Influencing factors (including size), common problems—resolutions And Decentralisation • Tasks of Chief Sales Executive 	12
2.	<ul style="list-style-type: none"> • Designing the Sales Force • Objectives& strategies • Sales force Compensation 	12
3.	<ul style="list-style-type: none"> • Managing the Sales Force • Grievances handling of Sales Force • Motivating Leading and Communicating with the Sales Force • Performance Evaluation of Sale Force 	12
4.	<ul style="list-style-type: none"> • Personal Selling and Salesmanship • Buyer-Seller Dyads • Theories of selling • Personal Selling as a Profession • Steps in Personal Selling–Methods of Approaching a Customer • Handling Customer Objections & Customer Relationship Management (CRM) • After Sales services (including Rural Marketing & International Marketing) 	12
5.	<ul style="list-style-type: none"> • Marketing Channels and Selection • Need, Functions, Levels • Developing channel Objective, Selection of Appropriate Channel (including Rural Marketing & International Marketing) • Motivating, Leading, Communicating with the Channel Members • Performance Evaluation of the Channel Members • Modifying Channel Arrangements 	12
<ul style="list-style-type: none"> • Suggested Readings • Cundiff, Stilland Govoni, Sales Management, PHI • Smith, Sales Management, PHI • Kotler, Marketing Management, PHI • Zieglar, et al Sales Promotion and Modern Merchandising • Stem, Ansary and Coughlan Marketing Channels, PHI • Warmer, Marketing and Distribution, Macmillan, New York • Pyle, Marketing Principles, Macmillan, New York • Doughlas, et al Fundamentals of Logistics and Distributions 		

LESSON PLAN
Semester-IV B.Com-4 Years Programme

Major (Core) Paper 5 Financial Accounting – II Credit of the Paper: 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	<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; Treatment and valuation of abnormal & normal loss. Ordinary commission, Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors Account, Recording in the books of Consignee 	10
2.	<ul style="list-style-type: none"> • Branch accounting • Concept of Branch; different types of Branches. <ul style="list-style-type: none"> • Synthetic method– preparation of Branch account (at Cost & at Invoice Price) – normal and abnormal losses. • Analytical method: preparation of Branch Stock, Branch Adjustment Account, Branch Debtors Account, etc. (at Cost & at Invoice Price) – normal & abnormal losses • • Preparation of Branch Trading and P/L account. (at cost & at Invoice Price) – normal and abnormal losses. • Concept of wholesale and retail profit by Head Office and Branch 	10
3	<ul style="list-style-type: none"> • Hire purchase and Instalment payment system <ul style="list-style-type: none"> ▪ Meaning; difference of Hire Purchase with Instalment payment system ▪ Recording of transactions in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession 	10
4	<ul style="list-style-type: none"> • Departmental accounts <ul style="list-style-type: none"> ▪ 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. 	10
5	<ul style="list-style-type: none"> • Insurance claim <ul style="list-style-type: none"> ▪ Loss of stock: 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) 	10
6	<ul style="list-style-type: none"> • Partnership • Retirement-cum-Admission of Partner, 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 	10
Relevant Accounting Standards (ASs) issued by the Institute of Chartered Accountants of India are to be followed.		
<ul style="list-style-type: none"> • Suggested Reading • Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand • R. L.Gupta&Radheswamy, Advanced Accountancy Vol. I & II, S. Chand • Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd. • Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication • L.S.Porwal, Accounting Theory, Tata McGraw Hill • Gokul Sinha, Accounting Theory & Management Accounting, • B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press. • Lodha, R., Financial Accounting II Theory, Problems and Solutions, Law Point • Frank Wood, Business Accounting Vol 1&II, Pearson • Tulsian, Financial Accounting, Pearson • Accounting Standards issued by ICAI 		

Major (Core) Paper 6 Direct Tax – II and e-filing of Tax Return Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
Module-I Direct Tax II (75 marks)		
1.	<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 from assets transferred to the benefit of 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. 	5
2.	<ul style="list-style-type: none"> Deductions from Gross Total Income and Rebate Basic concepts on deductions, Deductions U/S 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80QQB, 80TTA, 80TTB, 80U. Rebate U/S 87A 	15
3	<ul style="list-style-type: none"> Computation of total income and tax payable <ul style="list-style-type: none"> Rate of tax applicable to different assessees except corporate assessees. Taxability of STCG & LTCG. Taxability on earnings from lottery, crossword puzzles & races. Application of Sec 115BAC Computation of Total Income and Tax Liability of an Individual and Firm (excluding application of AMT) 	10
4	<ul style="list-style-type: none"> Tax management-I <ul style="list-style-type: none"> Provision for filing of return Due dates of filing of return, Relevant forms of , Mode of submission of returns, Different types of returns, PAN, TAN. Assessment of return Self assessment U/S 140A, Summary assessment U/S 143(1), Scrutiny assessment U/S 143(3), Best Judgement assessment U/S 144. Advance tax and self assessment tax Liability to pay advance tax, Due dates and computation of advance tax payable (excluding for Corporate Assesseees), self assessment tax – meaning and computation. 	15
5	<ul style="list-style-type: none"> Tax Management-II Interest and fees-Section 234A, 234B, 234C, 234F (simple problems on interest) Tax Deducted at source TDS from salaries U/S 192, Interest on securities U/S 193, Winning from lotteries or crossword puzzles U/S 194B, Winning from horse race U/S 194BB. Refund of Excess Payment Right to claim refund, who can claim refund, How to claim refund. 	15
Module-II e-filing of Tax Returns (Practical)		
1	<ul style="list-style-type: none"> Preparation and submission of Income Tax Returns (ITR -1) off line / on line for individual tax payer (e-filing with or without EVC) View Form 26AS, Annual Information Statement (AIS), Taxpayer Information Summary (TIS), Uploading of return, View e-file returns, e-verification. Use of e-tax calculator (including calculation of interest U/S 234A, 234B, 234C). e-payment of tax (including generation of ITNS280) 	30
<ul style="list-style-type: none"> Suggested Reading Singhania V.K., and Singhania M, Students' Guide to Income Tax, Taxmann Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India) Bangar and Bangar, Comprehensive Guide to Taxation, Part I, Aadhya Prakasan Mundhra and Mundhra, Prayas Taxation II, Law Point Das & BasuMallik, Direct Tax II, The Elegant Publications 		

MAJOR (Core) PAPER 7 E-COMMERCE & BUSINESS COMMUNICATION Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total marks : 100
UNIT	TOPIC	NO OF CLASSES
MODULE-1: E-COMMERCE (35 Marks)		
1.	<ul style="list-style-type: none"> • Introduction • E-Commerce: Meaning, scope, major players, components, Merits, Demerits and Importance, basic concept and features of ECRM, ERP, E-governance and Mobile Commerce. 	5
2	<ul style="list-style-type: none"> • E-commerce Business Models • Concept and features: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B). 	10
3	<ul style="list-style-type: none"> • E Payment System • Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], digital signature and wallet [basic concept and features], payment gateways [Core Banking Solution (CBS), Mobile Payment, UPI, NCPI, International Payments], Online banking : meaning, concepts, importance, electronic fund transfer, risks involved in e-payments. 	10
4	<ul style="list-style-type: none"> • New Trends in E-Commerce • Social Commerce: concept, definition, features; Digital Marketing: definition, objectives, methods, limitations, Advertisement in Social Media [only basic idea] application of e-commerce in various sector [only concept] 	10
<ul style="list-style-type: none"> • Suggested Readings • E-Commerce • P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning • Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce: Fundamentals and Applications, Wiley. • Laudon, E-Commerce, Pearson Education India • Roy, Dey, Bhadra & Satpati, E-Commerce & Business Communications, Elegant Publications • Schneider G., E-Business, Cengage • Bhaskar, B., E-Commerce, McGraw Hill 		
MODULE 2- BUSINESS COMMUNICATION (40 marks)		
1.	<ul style="list-style-type: none"> • Introduction • Communication: Definition, scope, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures. • Business Communication: Concept, nature, objectives 	5
2.	<ul style="list-style-type: none"> • Types of Communication: • Concept and Features; Formal, Informal, Grapevine, Corporate, upward,downward, horizontal, oral, written communication; Communication Network: concept and features 	10
3.	<ul style="list-style-type: none"> • Tools of Communication Emergence of Communication Technology, Modern Forms of communication: Email, VideoConferencing, WhatsApp and Oral Presentation [Concept, Importance and features] 	10
4.	<ul style="list-style-type: none"> • Drafting Notice, Circular, Minutes, CV writing, Business letter writing - Offer letter, Quotation, Confirmation, Execution, Refusal and Cancellation of order, Collection of debts, Claim for compensation, Bank loan, Financial Status Enquiry 	15
<ul style="list-style-type: none"> • Suggested Readings • Anjanee, S. & Bhavana Adhikari, Business Communication, TMH • Chaturvedi & Chaturvedi, Business Communication : Concepts, Cases and Applications, Pearson • M.K.Shegal& Vandana Khetarpal, Business Communication, Excel Books • R.K.Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd. • Rao, Kumar & Bindu, Business Communication, Cengage • Khanna, Puja., Business Communication, Vikash • Raman & Sharma, Technical Communication, Oxford • Lesikar, Flatley et al, Business Communication, McGraw Hill 		

MAJOR (Core) PAPER 8 Business Regulatory Framework Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1	•Introduction to Business law – Jurisprudence, Purpose and function of law, types of law: natural, conventional, physical, civil, constitutional etc.	5
2	•The Indian Contract Act, 1872: •A. General principles of contract Contract – meaning, characteristics and types, Essentials of a valid contract- offer and acceptance, consideration, capacity of parties, consent, legality of object, Void and Voidable agreements -definition , types/elements and rules, Discharge of a contract – modes of discharge, breach and remedies against breach of contract, Contingent contracts and quasi contracts - definition and features •B. Specific Contract Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency - definition, features and types	15
3	•The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale,Caveat Emptor (concept only), Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.	15
4	•A. The Partnership Act, 1932 Partner- definition, rights and types. partnership - definition, features and types, Registration- concept and procedure, Dissolution of firm- concept and procedure •B.The Limited Liability Partnership Act, 2008 Meaning and Features of LLP, Advantages and Disadvantages of LLP, Procedure to Form LLP	15
5	•Consumer Protection Act, 2019 Objective and features of the Act, Definition: complainant, complaint, consumer, consumer dispute, goods and services, unfair trade practices, Consumer protection councils- composition, objective and jurisdiction	10
• Suggested Readings • Kumar Ravindra, Legal Aspects of Business, Cengage • Tulsian&Tulsian, Business Laws, S.Chand • Kapoor N.D., Business Laws, Sultan Chand • Das S.K. & Roy P., Business Regulatory Framework, OUP • Gulsan S.S., Business Laws, Excel Books • Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publications • Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari • Nabi, Legal Aspects of Business, Taxmann		

MINOR PAPER 4 (ELECTIVE) SALES MANAGEMENT Credit of the Paper 4		Semester-end Examinations : 75 marks Tutorial Examinations : 25 marks Total : 100 marks
UNIT	TOPIC	NO OF CLASSES
1.	<ul style="list-style-type: none"> • Sales Organization • Purpose, principles and complexity of sales organization • Models of Sales Organisation <ul style="list-style-type: none"> ▪ Island Model ▪ Functional Sales Organization • Sales Organisation Structure: Influencing factors (including size), common problems—resolutions And Decentralisation • Tasks of Chief Sales Executive 	12
2.	<ul style="list-style-type: none"> • Designing the Sales Force • Objectives & strategies • Sales force Compensation 	12
3.	<ul style="list-style-type: none"> • Managing the Sales Force • Grievances handling of Sales Force • Motivating Leading and Communicating with the Sales Force • Performance Evaluation of Sale Force 	12
4.	<ul style="list-style-type: none"> • Personal Selling and Salesmanship • Buyer-Seller Dyads • Theories of selling • Personal Selling as a Profession • Steps in Personal Selling–Methods of Approaching a Customer • Handling Customer Objections & Customer Relationship Management (CRM) • After Sales services (including Rural Marketing & International Marketing) 	12
5.	<ul style="list-style-type: none"> • Marketing Channels and Selection • Need, Functions, Levels • Developing channel Objective, Selection of Appropriate Channel (including Rural Marketing & International Marketing) • Motivating, Leading, Communicating with the Channel Members • Performance Evaluation of the Channel Members • Modifying Channel Arrangements 	12
<ul style="list-style-type: none"> • Suggested Readings • Cundiff, Stilland Govoni, Sales Management, PHI • Smith, Sales Management, PHI • Kotler, Marketing Management, PHI • Zieglar, et al Sales Promotion and Modern Merchandising • Stem, Ansary and Coughlan Marketing Channels, PHI • Warmer, Marketing and Distribution, Macmillan, New York • Pyle, Marketing Principles, Macmillan, New York • Doughlas, et al Fundamentals of Logistics and Distributions 		

LESSON PLAN
Vth Semester B.Com.(General)

CC 5.1Cg Auditing & Assurance Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1	CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L) <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); Objectivewise (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>	SD	10 Marks 10 lectures
2	AUDIT PROCEDURES AND TECHNIQUES <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 (This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)	SD	15 Marks 15 lectures
3	AUDIT RISK AND INTERNAL CONTROL SYSTEM <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 (This unit should be studied with SA 610)	SD	10 Marks 10 Lectures

4.	VOUCHING, VERIFICATION AND VALUATION <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 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). 	SD	10 Marks 10 Lectures
5.	COMPANY AUDIT <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 	SD	15 Marks 15 Lectures
6	AUDIT REPORT AND CERTIFICATE <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 (This unit should be studied with SA 700)	SS	10 Marks 10 Lectures
7	OTHER THRUST AREAS <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) 	SS	10 Marks 10 Lectures

DSE 5.1A TAXATION-II Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
Module I Direct Tax		Internal Assessment: 10 marks Semester-end Exam: 40 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
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)	SS	15 Marks 15 Lectures
2	TAX MANAGEMENT a) Provision for Filing of Return Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN b) Assessment of Return Self assessment u/s 140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144. c) Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee) d) Interest & Fees Section 234A, 234B, 234C, 234F (simple problems on interest and fees) e) TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery.	SS	25 Marks 25 Lectures

Module II Indirect Taxes: Goods and Services Tax (GST)		Internal Assessment: 10 marks Semester-end Exam: 40 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1	Basic Concepts of indirect Tax and overview of GST Concept of indirect Tax; Difference between direct tax and indirect tax; Concept, objectives, structure and types of GST; Taxes subsumed into GST; Application of SGST, CGST, UTGST and IGST; Non-applicability of GST, Rates of GST and Compensation Cess. Definitions : Aggregate turnover, Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Input tax credit, Output tax, Person, Place of business, Registered Person, Services, Taxable Person, Turnover in state and union territory	ARC	5 Marks 5 Lectures
2	Taxable event. supply - Concept. time. value and place, charge of GST. Meaning of taxable event, Supply as per CGST Act (excluding detailed discussion on Sch I, Sch-II and III), inward supply, outward supply, Non-taxable supply, Taxable supply, Exempt supply, Continuous supply of goods, composite supply, mixed supply, intrastate and interstate supply of goods, zero rated supply (basic concepts only) Time of supply of goods - Need for determination, provisions in relation to forward and reverse charge only. Value of supply - Inclusion and exclusion of items for computation of value of supply under transaction value, value inclusive of tax. Place of supply - Need for ascertainment only. Levy of GST under CGST - Basis of charge, Forward and reverse charge (basic concepts only).	ARC	15 Marks 15 Lectures
3	Input and Output Tax Computation. Input Tax Credit (ITC) and Composition Scheme under GST Tax Invoice and Bill of Supply (Basic Concepts only) ITC - Meaning, Conditions for enjoyment of ITC and time limit to avail ITC (Sec 16 only), utilisation for payment (simple problems). Composition scheme -Meaning, applicability & rate, Eligible Person, Determination of aggregate turnover (simple problems). Time of Payment of GST	ARC	10 Marks 10 Lectures

DSE 5.2 A CORPORATE ACCOUNTING Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1.	Company – Introduction And Accounting for Shares & Debentures <ul style="list-style-type: none"> Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity. Right and Bonus Share – Rules, Accounting Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESOPs. 	SD	20 Marks 20 Lectures
2	Buy back and Redemption of preference shares <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) 	AB SC	10 Marks 10 Lectures
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)	ARC	15 Marks 15 Lectures
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	ARC	10 Marks 10 Lectures
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	ARC	10 Marks 10 Lectures
6.	Company Merger And Reconstruction <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); intercompany transactions (excluding inter-company share holding). Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution & preparation of Balance Sheet after reconstruction 	SS	15 Marks 15 Lectures

LESSON PLAN
Vth Semester B.Com.(Hons)

CC 5.1Ch Auditing & Assurance Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1	CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L) <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); Objectivewise (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> 	SD	10 Marks 10 lectures
2	AUDIT PROCEDURES AND TECHNIQUES <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 <i>(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)</i> 	SD	15 Marks 15 lectures
3	AUDIT RISK AND INTERNAL CONTROL SYSTEM <ul style="list-style-type: none"> • Audit Risk – Concept and Types only. • Internal Control- Definition, Objectives • Internal Check- Definition, Objectives 	SD	10 Marks 10 Lectures

	<ul style="list-style-type: none"> Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor's Work <p>(This unit should be studied with SA 610)</p>		
4.	<p>VOUCHING, VERIFICATION AND VALUATION</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 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). 	SD	10 Marks 10 Lectures
5.	<p>COMPANY AUDIT</p> <ul style="list-style-type: none"> Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor Branch Audit and Joint Audit Depreciation – Concept and Provisions of the Companies Act Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility 	SD	15 Marks 15 Lectures
6	<p>AUDIT REPORT AND CERTIFICATE</p> <ul style="list-style-type: none"> Definition – Distinction between Report and Certificate- Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing) True and Fair View – Concept Materiality – Concept and Relevance <p>(This unit should be studied with SA 700)</p>	SS	10 Marks 10 Lectures
7	<p>OTHER THRUST AREAS</p> <ul style="list-style-type: none"> Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act Management Audit - Concepts, Objectives, Advantages Tax Audit – Concepts, Objectives, Legal Provisions Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only) 	SS	10 Marks 10 Lectures

CC 5.2 Ch TAXATION-II Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
Module I Direct Tax		Internal Assessment: 10 marks Semester-end Exam: 40 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
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)	SS	15 Marks 15 Lectures
2	TAX MANAGEMENT a) Provision for Filing of Return Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN b) Assessment of Return Self assessment u/s140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144. c) Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee) d) Interest & Fees Section 234A, 234B, 234C, 234F (simple problems on interest and fees) e) TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery.	SS	25 Marks 25 Lectures

Module II Indirect Taxes: Goods and Services Tax (GST)		Internal Assessment: 10 marks Semester-end Exam: 40 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
3	Basic Concepts of indirect Tax and overview of GST Concept of indirect Tax; Difference between direct tax and indirect tax; Concept, objectives, structure and types of GST; Taxes subsumed into GST; Application of SGST, CGST, UTGST and IGST; Non-applicability of GST, Rates of GST and Compensation Cess. Definitions : Aggregate turnover, Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Input tax credit, Output tax, Person, Place of business, Registered Person, Services, Taxable Person, Turnover in state and union territory	ARC	5 Marks 5 Lectures
4	Taxable event. supply - Concept. time. value and place, charge of GST. Meaning of taxable event, Supply as per CGST Act (excluding detailed discussion on Sch I, Sch-II and III), inward supply, outward supply, Non-taxable supply, Taxable supply, Exempt supply, Continuous supply of goods, composite supply, mixed supply, intrastate and interstate supply of goods, zero rated supply (basic concepts only) Time of supply of goods - Need for determination, provisions in relation to forward and reverse charge only. Value of supply - Inclusion and exclusion of items for computation of value of supply under transaction value, value inclusive of tax. Place of supply - Need for ascertainment only. Levy of GST under GGST - Basis of charge, Forward and reverse charge (basic concepts only).	ARC	15 Marks 15 Lectures
5	Input and Output Tax Computation. Input Tax Credit (ITC) and Composition Scheme under GST Tax Invoice and Bill of Supply (Basic Concepts only) ITC - Meaning, Conditions for enjoyment of ITC and time limit to avail ITC (Sec 16 only), utilisation for payment (simple problems). Composition scheme - Meaning, applicability & rate, Eligible Person, Determination of aggregate turnover (simple problems). Time of Payment of GST	ARC	20 Marks 20 Lectures

DSE 5.1 A Macroeconomics and Advanced Business Mathematics (50+50) Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
Module I Macroeconomics		Internal Assessment: 10 marks Semester-end Exam: 40 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1	Concepts and variables of Macroeconomics.		2 Marks 2 Lectures
2	National Income Accounting Concepts and measurement of National Income (numerical examples preferred); Circular flow of income – Real and Nominal GDP –Implicit deflator.		6 Marks 6 Lectures
3	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.		10 Marks 10 Lectures
4	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.		10 Marks 10 Lectures
5	Money, Inflation and Unemployment Concept of supply of money; Measures of money supply – High powered money – Moneymultiplier. 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).		12 Marks 12 Lectures

Module II Advanced Business Mathematics		Internal Assessment: 10 marks Semester-end Exam: 40 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
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.	SKG	8 Marks 8 Lectures
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.	SKG	8 Marks 8 Lectures
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.	SKG	8 Marks 8 Lectures
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).	SKG	8 Marks 8 Lectures
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).	SKG	8 Marks 8 Lectures

DSE 5.2 A CORPORATE ACCOUNTING Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1.	Company – Introduction And Accounting for Shares & Debentures <ul style="list-style-type: none"> • Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return • Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity. • Right and Bonus Share – Rules, Accounting • Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. • Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS. 	SD	20 Marks 20 Lectures
2	Buy back and Redemption of preference shares <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) 	AB SC	10 Marks 10 Lectures
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)	ARC	15 Marks 15 Lectures
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	ARC	10 Marks 10 Lectures
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	ARC	10 Marks 10 Lectures
6.	Company Merger And Reconstruction <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); intercompany transactions (excluding inter-company share holding). • Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction 	SS	15 Marks 15 Lectures

LESSON PLAN
Semester-VI B.Com.(Gen)

SEC 6.1Chg COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN			
		Internal Assessment	:20 marks
		Semester-end Exam	:80 marks
		Total	:100 marks
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1.	Computerized Accounting Package: Using Generic Software		40 Classes 40 Marks
2.	Designing Computerized Accounting System 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	HA Add-on Course on IT-Level-II	15 Classes 15 Marks
3.	E-filing of Tax return a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [efiling 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)]	HA Add-on Course on IT-Level-II	25 Classes 25 Marks
DSE 6.1 A FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS		Internal Assessment	:20 marks
		Semester-end Exam	:80 marks
		Total	:100 marks
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, Intragroup	ARC AB	15 Classes 15 Marks

	Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)		
2	Accounting Standards Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]	SC	15 Classes 15 Marks
3	Fund Flow Statement Concept of fund, meaning, nature, various sources and applications, advantages & limitations of Fund Flow Statement.	SD	20 marks
4	Cash Flow Statement Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.	SD	
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	SC	12 Classes 10 Marks
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.	SD	18 Classes 20 Marks

DSE 6.2 A FINANCIAL MANAGEMENT		Internal Assessment Semester-end Exam Total	:20 marks :80 marks :100 marks
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 	SS	10 Classes 10 Marks
	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) 	SS	
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). 	SS	10 Classes 10 Marks
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). 	ARC	10 Classes 10 Marks
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. 	ARC	10 Classes 10 Marks

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) 	SS	10 Classes 10 Marks
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 	AS	10 Classes 10 Marks
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. 	AS	10 Classes 10 Marks
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, 	SS	10 Classes 10 Marks

LESSON PLAN
Semester-VI B.Com.(Hons)

SEC 6.1Chg COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN			
		Internal Assessment	:20 marks
		Semester-end Exam	:80 marks
		Total	:100 marks
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1.	Computerized Accounting Package: Using Generic Software		40 Classes 40 Marks
2.	Designing Computerized Accounting System 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	HA Add-On Course on IT-Level II	15 Classes 15 Marks
3.	E-filing of Tax return a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [efiling 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)]	HA Add-On Course on IT-Level II	25 Classes 25 Marks
DSE 6.1 A FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS		Internal Assessment	:20 marks
		Semester-end Exam	:80 marks
		Total	:100 marks
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, Intragroup	ARC AB	15 Classes 15 Marks

	Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)		
2	Accounting Standards Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]	SC	15 Classes 15 Marks
3	Fund Flow Statement Concept of fund, meaning, nature, various sources and applications, advantages & limitations of Fund Flow Statement.	SD	20 marks
4	Cash Flow Statement Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.	SD	
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	SC	12 Classes 10 Marks
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.	SD	18 Classes 20 Marks

DSE 6.2 A FINANCIAL MANAGEMENT		Internal Assessment Semester-end Exam Total	:20 marks :80 marks :100 marks
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 	SS	10 Classes 10 Marks
	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) 	SS	
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). 	SS	10 Classes 10 Marks
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). 	ARC	10 Classes 10 Marks
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. 	ARC	10 Classes 10 Marks

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) 	SS	10 Classes 10 Marks
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 	AS	10 Classes 10 Marks
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. 	AS	10 Classes 10 Marks
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, 	SS	10 Classes 10 Marks
CC 6.1Ch Project Work Only for Hons students			100 marks