

LESSON PLAN (2023)
Semester-I B.Com-4 Years Programme

Semester 1 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	TEACHER
1.	<p><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.</p>	RP
2.	<p>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</p>	SD
3	<p>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</p>	SS
4	<p>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</p>	SS ARC
5	<p>Sectional and Self-balancing ledger Concept of sectional balancing, preparation of control accounts. Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</p>	ARC
<p><u>Suggested Reading: (Financial Accounting I)</u></p> <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 		

Semester 1 Minor Paper 1		
Principles and Practice of Management	Semester-end Examinations	: 75 marks
	Tutorial Examinations	: 25 marks
Credit of the Paper 4	Total	: 100 marks
UNIT	TOPIC	TEACHER
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	SC
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]	SC
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	AB
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)	AB
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.	RP
<u>Suggested Readings: (Principles and Practice of Management)</u>		
<ul style="list-style-type: none"> • 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 Challenges 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 		

Semester 1-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	TEACHER
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	
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	
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	
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	
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	
Suggested readings : (Microeconomics)		
<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 		

Semester 1 SKILL ENHANCEMENT COURSE (SEC) Paper 1		
Entrepreneurship Development	Semester-end Examinations	: 75 marks
Credit of the Paper 4	Tutorial Examinations	: 25 marks
	Total	: 100 marks
UNIT	TOPIC	TEACHER
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.	SC
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.	SC
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]	AB
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.	RP
<p><u>Suggested Readings: (Entrepreneurship Development)</u></p> <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) 		

LESSON PLAN (2023)
Semester-I B.Com-3 Years Programme

Semester 1 Major Paper 1		
Financial Accounting I	Semester-end Examinations	: 75 marks
Credit of the Paper: 4	Tutorial Examinations	: 25 marks
	Total	: 100 marks
UNIT	TOPIC	TEACHER
1.	<p><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.</p>	RP
2.	<p>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</p>	SD
3	<p>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</p>	SS
4	<p>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</p>	SS SD
5	<p>Sectional and Self-balancing ledger Concept of sectional balancing, preparation of control accounts. Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</p>	ARC
<p><u>Suggested Reading: (Financial Accounting I)</u></p> <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 		

Semester 1 Minor Paper 1		
Principles and Practice of Management	Semester-end Examinations	: 75 marks
	Tutorial Examinations	: 25 marks
Credit of the Paper 4	Total	: 100 marks
UNIT	TOPIC	TEACHER
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	SC
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]	SC
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	AB
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)	ARC
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Semester 1 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	TEACHER
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	
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	
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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	
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Semester 1 SKILL ENHANCEMENT COURSE (SEC) Paper 1		
Entrepreneurship Development		Semester-end Examinations : 75 marks
Credit of the Paper 4		Tutorial Examinations : 25 marks
		Total : 100 marks
UNIT	TOPIC	TEACHER
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.	SC
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.	SC
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]	AB
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.	SS
<p><u>Suggested Readings: (Entrepreneurship Development)</u></p> <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) 		

LESSON PLAN (2023-24)
Semester-II B.Com-4 Years Programme

Semester 2 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	TEACHER
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). 	AS
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 	ARC
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. 	SD
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 	SS
5	<ul style="list-style-type: none"> • <u>Cost Statement</u> • Preparation of Cost Sheet, Single product and Multi-product, estimation and price quotation 	SD, ARC, SS, AS
<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 		

Semester 2		
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	TEACHER
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. 	AS
2.	<ul style="list-style-type: none"> • <u>MARKET SEGMENTATION</u> • Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation. 	SC
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. 	AS
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 	AS
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. 	AS
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 	AS
2	<ul style="list-style-type: none"> • <u>HUMAN RESOURCE PLANNING</u> • Definition, Need of Human Resource Planning, • Factors affecting Human Resource Planning. 	SC
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. 	AS
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. 	AS
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 	AS
<p>Suggested Readings:</p> <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, Haldar & Sarkar, Principles of Marketing, Oxford
- Samanta, S R, Human Resource Management, PHI
- Mahajan, Reeta, Human Resource Management, Vikash
- Haldar & 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

Semester 2

Inter-Disciplinary / Multi-Disciplinary (IDC / MDC) Paper 2

Microeconomics	Semester-end Examinations	:	50 marks
Credit of the Paper 3	Tutorial Examinations	:	25 marks
	Total	:	75 marks

UNIT	TOPIC	TEACHER
1.	<ul style="list-style-type: none"> • <u>BASIC CONCEPTS</u> • Macroeconomics, Concepts, Scope, macroeconomic variables, objectives, Differences with microeconomics. 	
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. 	
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). 	
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. 	
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. 	

- 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)

Semester 2		
SKILL ENHANCEMENT COURSE (SEC) Paper 2		
Information Technology and its Application in Business	Semester-end Examinations	: 50 marks (Theory)
Credit of the Paper 4	Semester-end Examinations	: 50 marks (Practical)
	Total	: 100 marks
UNIT	TOPIC	TEACHER
MODULE 1 (THEORY)		
1	<ul style="list-style-type: none"> • 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. 	HKA
2	<ul style="list-style-type: none"> • 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. 	HKA
3	<ul style="list-style-type: none"> • CURRENT COMPUTING PARADIGM • Cloud Computing: Service Oriented approach, Virtualization, Business Model, Use cases, Green computing, Edge computing, Quantum computing, Challenge of Big Data 	HKA
4	<ul style="list-style-type: none"> • 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). 	HKA
5	<ul style="list-style-type: none"> • 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. 	HKA
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 	HKA
2	<ul style="list-style-type: none"> • Spreadsheet • Working with cell and cell addresses, entering and editing data, finding and replacing data, 	HKA

	selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of spreadsheet charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart. Hands-on experience in using spreadsheet software .	
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 transaction, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip, Morph Transition. (Creating Business Presentations using above facilities). Creating professional presentations using software. 	HKA
<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 (2023-24)
Semester-II B.Com-3 Years Programme

Semester 2 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	TEACHER
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). 	AS
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 	ARC
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. 	SD
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 	SS
5	<ul style="list-style-type: none"> • <u>Cost Statement</u> • Preparation of Cost Sheet, Single product and Multi-product, estimation and price quotation 	SD, ARC, SS, AS
<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 		

Semester 2		
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	TEACHER
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. 	AS
2.	<ul style="list-style-type: none"> • <u>MARKET SEGMENTATION</u> • Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation. 	SC
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. 	AS
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 	AS
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. 	AS
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 	AS
2	<ul style="list-style-type: none"> • <u>HUMAN RESOURCE PLANNING</u> • Definition, Need of Human Resource Planning, • Factors affecting Human Resource Planning. 	SC
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. 	AS
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. 	AS
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 	AS
<p>Suggested Readings:</p> <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, Haldar & Sarkar, Principles of Marketing, Oxford
- Samanta, S R, Human Resource Management, PHI
- Mahajan, Reeta, Human Resource Management, Vikash
- Haldar & 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

Semester 2

Inter-Disciplinary / Multi-Disciplinary (IDC / MDC) Paper 2

Microeconomics	Semester-end Examinations	:	50 marks
Credit of the Paper 3	Tutorial Examinations	:	25 marks
	Total	:	75 marks

UNIT	TOPIC	TEACHER
1.	<ul style="list-style-type: none"> • <u>BASIC CONCEPTS</u> • Macroeconomics, Concepts, Scope, macroeconomic variables, objectives, Differences with microeconomics. 	
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. 	
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). 	
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. 	
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. 	

- 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)

Semester 2		
SKILL ENHANCEMENT COURSE (SEC) Paper 2		
Information Technology and its Application in Business	Semester-end Examinations	: 50 marks (Theory)
Credit of the Paper 4	Semester-end Examinations	: 50 marks (Practical)
	Total	: 100 marks
UNIT	TOPIC	TEACHER
MODULE 1 (THEORY)		
1	<ul style="list-style-type: none"> ● 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. 	HKA
2	<ul style="list-style-type: none"> ● 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. 	HKA
3	<ul style="list-style-type: none"> ● CURRENT COMPUTING PARADIGM ● Cloud Computing: Service Oriented approach, Virtualization, Business Model, Use cases, Green computing, Edge computing, Quantum computing, Challenge of Big Data 	HKA
4	<ul style="list-style-type: none"> ● 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). 	HKA
5	<ul style="list-style-type: none"> ● 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. 	HKA
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 	HKA
2	<ul style="list-style-type: none"> ● Spreadsheet ● Working with cell and cell addresses, entering and editing data, finding and replacing data, 	HKA

	selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of spreadsheet charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart. Hands-on experience in using spreadsheet software .	
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 transaction, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip, Morph Transition. (Creating Business Presentations using above facilities). Creating professional presentations using software. 	HKA
<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 (2020)
Semester-III B.Com.(Hons & Gen)

SEC 3.1 Chg			
Information Technology & Its Application in Business			
(Theory -50 + Practical- 50)			
Module I		Internal Assessment :10 marks	
Information Technology and Its Application in Business		Semester-end Exam :40 marks	
(Theory)		Total :50 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1.	Unit1: Information Technology and Business Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System-Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].	HA	8 Marks Classes: 8
2.	Unit 2: Data Organization and Data Base Management System (a) Data Organisation: Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed Sequential, Relative], Traditional file organisation vs. Database file organisation. (b) Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.	HA	10 Marks Classes: 10
3.	Unit 3: Internet and Its Applications Meaning of Internet, IPAddress [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing,	HA	8 Marks Classes: 8

	Internet of Things, Ethical issues in Social Networking.		
4	Unit 4: Security and Encryption Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPS, Significance of Website Auditing].	HA	8 Marks Classes: 8
5	Unit 5: IT Act. 2000 and Cyber Crimes IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.	HA	6 Marks Classes: 6
Module II Information Technology and Its Application in Business (Practical) (Marks: 50)		Internal Assessment :10 marks Semester-end Exam :40 marks Total :50 marks	
1	Unit 1: Word Processing Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities	HA	5 Marks Classes: 5
2	Unit 2: Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.	HA	5 Marks Classes: 5
3	Unit 3: Spreadsheet and its Business Applications: Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR,	HA	16 Marks Classes: 16

	CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression		
4	Unit 4: Database Management System Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.	HA	8 Marks Classes: 8
5	Unit 5: Website Designing Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	HA	6 Marks Classes: 6
GE 3.3 Chg Business Mathematics & Statistics Marks 100		Internal Assessment :20 marks Semester-end Exam :80 marks Total :100 marks	
Module I Business Mathematics		Internal Assessment :10 marks Semester-end Exam :40 marks Total :50 marks	
1	Permutations and Combinations: Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations.	SGD/MI	Classes 8 Marks 8
2	Set Theory: Definition of set, Presentation of sets, Different types of sets- Null set, Finite and infinite Sets, Universal set, Subset, Power set etc.; Set Operations, Law of algebra of Sets.	SGD/MI	Classes 8 Marks 8
3	Binomial Theorem: Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients.	SGD/MI	Classes 8 Marks 8
4	Logarithm: Definition, Base and Index of Logarithm, General properties of Logarithm, Common Problems.	SGD/MI	Classes 8 Marks 8
5	Compound Interest and Annuities: Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, Continuous compounding, Valuation of simple loans and debentures, Problems relating to Sinking Funds.	SGD/MI	Classes 8 Marks 8

Module II Statistics		Internal Assessment :10 marks Semester-end Exam :40 marks Total :50 marks	
1	Correlation and Association: Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes.	SKG	Classes: 8 Marks: 8
2	Regression Analysis: Least squares method, Simple regression lines, properties of regression, Identification of regression lines.	SKG	Classes: 8 Marks: 8
3	Index Numbers: Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses.	SKG	Classes: 8 Marks: 8
4	Time Series Analysis: Causes of variation in time series data, Components of time series, additive and multiplicative models, Determination of trend by semi-average, moving average and least squares(of linear, quadratic and exponential trend) methods; Computation of seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods; Simple forecasting through time series data.	SKG	Classes: 8 Marks: 8
5	Probability Theory: Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems.	SKG	Classes: 8 Marks: 8
CC3.1Ch: FINANCIAL ACCOUNTING – II Marks 100		Internal Assessment :20 marks Semester-end Exam :80 marks Total :100 marks	
1	Partnership accounts-I Correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	SS SD	Classes: 15 Marks: 15
2	Partnership accounts-II 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.	SS SD	Classes: 15 Marks: 15
3	Branch accounting Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock,	SH	Classes: 10 Marks: 10

	Adjustment etc A/C (at cost & at IP) – normal & abnormal losses Independent branch – concept of wholesale profit		
4	Hire purchase and Instalment payment system Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession) Concept of operating and financial lease – basic concept only.	ARC	Classes: 10 Marks: 10
5	Departmental accounts 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.	SH	Classes: 10 Marks: 10
6	Investment Accounts Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.	ARC	Classes: 10 Marks: 10
7	Business Acquisition and Conversion of partnership into limited company Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company – with and without same set of books	SS SD	Classes: 10 Marks: 10
CC3.2 Ch Indian Financial System Full Marks:100		Internal Assessment :20 marks Semester-end Exam :80 marks Total :100 marks	
1	Unit:I Financial System and Its Components Meaning, Significance and Role of the Financial System; Components of the Financial System; • The structure of Indian Financial System.	SPN/DJ	Classes: 10 Marks: 10
2	Unit:II Financial Markets (a) Money Market: Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market. (b) Capital Market: Functions and Instruments; Primary and Secondary Markets- Functions and inter	SPN/DJ	Classes: 10 Marks: 10 Classes: 20

	relationship, Methods of New Issues; Indian debt market and equity market; Market Intermediaries-Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian <ul style="list-style-type: none"> capital market. 		Marks: 10
3	Unit: III Financial Institutions Commercial banking: Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance Companies in India: Functions; Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds(open ended and close ended); Role of Mutual Funds in Indian capital market; Non-Banking Financial <ul style="list-style-type: none"> Companies (NBFCs):Definition, Functions, Regulations of RBI over NBFCs. 	SPN/DJ	Classes: 20 Marks: 20
4	Unit: IV Financial Services Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, <ul style="list-style-type: none"> SEBI Regulations; Credit Rating Institutions and their functions. [L-10/Marks:10] 	SPN/DJ	Classes: 10 Marks: 10
5	Unit: V Investors' Protection Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media.	SPN/DJ	Classes: 10 Marks: 10
CC3.1Cg FINANCIAL ACCOUNTING – II Full Marks:100		Internal Assessment :20 marks Semester-end Exam :80 marks Total :100 marks	
1.	<u>Partnership accounts-I</u> Correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	SS SD	Classes: 15 Marks: 15
2.	<u>Partnership accounts-II</u> 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.	SS SD	Classes: 15 Marks: 15

3.	<p><u>Branch accounting</u> Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses Independent branch – concept of wholesale profit</p>	SH	Classes: 10 Marks: 10
4.	<p><u>Hire purchase and Instalment payment system</u> Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession) Concept of operating and financial lease – basic concept only.</p>	ARC	Classes: 10 Marks: 10
5.	<p><u>Departmental accounts</u> Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.</p>	SH	Classes: 10 Marks: 10
6.	<p><u>Investment Accounts</u> Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.</p>	ARC	Classes: 10 Marks: 10
7.	<p><u>Business Acquisition and Conversion of partnership into limited company</u> - Profit/ loss prior to incorporation; Accounting for Acquisition of business. - Conversion of Partnership into Limited Company – with and without same set of books</p>	SS SD	Classes: 10 Marks: 10

LESSON PLAN (2020)
Semester-III B.Com.(Gen)

SEC 3.1 Chg			
Information Technology & Its Application in Business			
(Theory -50 + Practical- 50)			
Module I		Internal Assessment :10 marks	
Information Technology and Its Application in Business		Semester-end Exam :40 marks	
(Theory)		Total :50 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1.	Unit1: Information Technology and Business Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System-Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].	HA	8 Marks Classes: 8
2.	Unit 2: Data Organization and Data Base Management System (a) Data Organisation: Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed Sequential, Relative], Traditional file organisation vs. Database file organisation. (b) Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.	HA	10 Marks Classes: 10
3.	Unit 3: Internet and Its Applications Meaning of Internet, IPAddress [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing,	HA	8 Marks Classes: 8

	Internet of Things, Ethical issues in Social Networking.		
4	Unit 4: Security and Encryption Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPS, Significance of Website Auditing].	HA	8 Marks Classes: 8
5	Unit 5: IT Act. 2000 and Cyber Crimes IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.	HA	6 Marks Classes: 6
Module II Information Technology and Its Application in Business (Practical) (Marks: 50)		Internal Assessment :10 marks Semester-end Exam :40 marks Total :50 marks	
1	Unit 1: Word Processing Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities	HA	5 Marks Classes: 5
2	Unit 2: Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.	HA	5 Marks Classes: 5
3	Unit 3: Spreadsheet and its Business Applications: Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR,	HA	16 Marks Classes: 16

	CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression		
4	Unit 4: Database Management System Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.	HA	8 Marks Classes: 8
5	Unit 5: Website Designing Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	HA	6 Marks Classes: 6
GE 3.3 Chg Business Mathematics & Statistics Marks 100		Internal Assessment :20 marks Semester-end Exam :80 marks Total :100 marks	
Module I Business Mathematics		Internal Assessment :10 marks Semester-end Exam :40 marks Total :50 marks	
1	Permutations and Combinations: Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations.	SGD/MI	Classes 8 Marks 8
2	Set Theory: Definition of set, Presentation of sets, Different types of sets- Null set, Finite and infinite Sets, Universal set, Subset, Power set etc.; Set Operations, Law of algebra of Sets.	SGD/MI	Classes 8 Marks 8
3	Binomial Theorem: Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients.	SGD/MI	Classes 8 Marks 8
4	Logarithm: Definition, Base and Index of Logarithm, General properties of Logarithm, Common Problems.	SGD/MI	Classes 8 Marks 8
5	Compound Interest and Annuities: Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, Continuous compounding, Valuation of simple loans and debentures, Problems relating to Sinking Funds.	SGD/MI	Classes 8 Marks 8

Module II Statistics		Internal Assessment :10 marks Semester-end Exam :40 marks Total :50 marks	
1	Correlation and Association: Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes.	SKG	Classes: 8 Marks: 8
2	Regression Analysis: Least squares method, Simple regression lines, properties of regression, Identification of regression lines.	SKG	Classes: 8 Marks: 8
3	Index Numbers: Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses.	SKG	Classes: 8 Marks: 8
4	Time Series Analysis: Causes of variation in time series data, Components of time series, additive and multiplicative models, Determination of trend by semi-average, moving average and least squares(of linear, quadratic and exponential trend) methods; Computation of seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods; Simple forecasting through time series data.	SKG	Classes: 8 Marks: 8
5	Probability Theory: Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems.	SKG	Classes: 8 Marks: 8
CC3.1Ch: FINANCIAL ACCOUNTING – II Marks 100		Internal Assessment :20 marks Semester-end Exam :80 marks Total :100 marks	
1	Partnership accounts-I Correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	SS SD	Classes: 15 Marks: 15
2	Partnership accounts-II 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.	SS SD	Classes: 15 Marks: 15
3	Branch accounting Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock,	SH	Classes: 10 Marks: 10

	Adjustment etc A/C (at cost & at IP) – normal & abnormal losses Independent branch – concept of wholesale profit		
4	Hire purchase and Instalment payment system Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession) Concept of operating and financial lease – basic concept only.	ARC	Classes: 10 Marks: 10
5	Departmental accounts 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.	SH	Classes: 10 Marks: 10
6	Investment Accounts Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.	ARC	Classes: 10 Marks: 10
7	Business Acquisition and Conversion of partnership into limited company Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company – with and without same set of books	SS SD	Classes: 10 Marks: 10

LESSON PLAN-(2023-24)
Semester-IV B.Com.(Hons)

GE 4.1 Chg			
Microeconomics-II & Indian Economy (50+50)			
Module I		Internal Assessment	:10 marks
Microeconomics-II		Semester-end Exam	:40 marks
		Total	:50 marks
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1.	Unit: I Monopoly Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only).	Deptt of Eco	10 Classes 10 Marks
2.	Unit: II Imperfect Competition Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example)	Deptt of Eco	15 Classes 15 Marks
3.	Unit: III Factor Price Determination Introduction; Marginal Productivity Theory of Distribution; Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour; Wage Determination in an Imperfectly Competitive Labour Market: Case of Collective Bargaining, Factors determining the power of trade unions to raise wages; Theory of Rent: Ricardian Theory of Rent, Modern Theory of Rent, Quasi-rent; Theory of Profit: Gross Profit and Net Profit, Accounting Profit and Normal Profit, Different Theories of Determination of Profit; Concept of Interest: Gross Interest and Net Interest, Classic Theory of Interest Rate Determination.	Deptt of Eco	15 Classes 15 Marks
Module II		Internal Assessment	:10 marks
Indian Economy		Semester-end Exam	:40 marks
		Total	:50 marks
1	Unit:I Basic Issues in Economic Development Concepts and measures of development and underdevelopment; Concept of national income: GDP, GNP, NDP, NNP, NI (concepts only).	Deptt of Eco	5 Classes 5 Marks
2	Unit:II	Deptt of	10 Classes

	Basic Features of Indian Economy Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth.	Eco	10 Marks
3	Unit:III Sectoral Trends and Issues (a) Agricultural Sector: Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing. (b) Industry and Service Sector: An overview of industrial growth during pre-reform and postreform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period. (c) External Sector: Problem of unfavourable balance of payments and policy measures.	Deptt of Eco	15 Classes 15 Marks
4	Unit:IV Social Issues in Indian Economy Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.	Deptt of Eco	10 Classes 10 Marks
CC 4.1 Chg Entrepreneurship Development and Business Ethics		Internal Assessment	:20 marks
		Semester-end Exam	:80 marks
		Total	:100 marks
Module I Entrepreneurship Development		Internal Assessment	:10 marks
		Semester-end Exam	:40 marks
		Total	:50 marks
1	Unit-1: Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.	AS	10 Classes 10 Marks
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,	AB	10 Classes 10 Marks

	role and functions of business incubators, angel investors, venture capital and private equity fund.		
3	Unit-3: Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report	SC	10 Classes 10 Marks
4	Unit-4: Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic startup problems;	SC	10 Classes 10 Marks
Module II Business Ethics		Internal Assessment	:10 marks
		Semester-end Exam	:40 marks
		Total	:50 marks
1	Unit 1: Business Ethics Introduction – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics	AS	8 Classes 8 Marks
2	Unit 2: Principles of Business Ethics Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]	AB	8 Classes 8 Marks
3	Unit 3: Ethics in Management Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.	SC	8 Classes 8 Marks
4	Unit 4: Corporate Culture Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics	SC	8 Classes 8 Marks
5	Unit 5: Ethics & Corporate Governance Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]	SC	8 Classes 8 Marks
CC 4.1 Ch TAXATION-I		Internal Assessment:	20 marks
		Semester-end Exam:	80 marks
		Total	:100 marks
1	Unit 1	ARC	10 Classes

	<p>a) Basic Concepts and Definitions under IT Act Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.</p> <p>b) Residential Status and Incidence of Tax Residential status of all persons except company</p> <p>c) Incomes which do not form part of Total Income Except section 10AA.</p> <p>d) Agricultural Income Definition, determination of agricultural and non-agricultural Income.</p>	SS	10 Marks
2	<p>Unit 2 Heads of Income and Provisions governing Heads of Income</p> <p>a) Salaries (SH)</p> <p>b) Income from House property (ARC)</p>	ARC SS	30 Classes 30 Marks
3	<p>Unit 3 Heads of Income and Provisions governing Heads of Income</p> <p>a) Profits and Gains of Business or Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(1)(2), (iii), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation) (SS)</p> <p>b) Capital Gains (ARC) Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.</p> <p>c) Income from Other Sources (SS) Basis of charge excluding deemed dividend</p>	ARC SS	25 Classes 25 Marks
4	<p>Unit 4</p> <p>a) Income of other Persons included in Assessee's Total Income (SS) Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.</p> <p>b) Set off and Carry Forward of Losses (ARC) Mode of set off and carry forward, inter source</p>	ARC SS	15 Classes 15 Marks

	and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A. c) Deductions from Gross Total Income (SS) Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U d) Rebate u/s 87A (ARC)		
CC 4.2 Ch Cost and Management Accounting –II		Internal Assessment:20 marks Semester-end Exam:80 marks Total :100 marks	
1	Joint Product and By products (SS) Concept of Joint products and by-products; Apportionment of common costs to joint products, and costing of By Products. Activity Based Costing (ARC) Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)	SS	18 Classes 20 Marks
2	Budget and Budgetary Control The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.	AS	12 Classes 10 Marks
3	Standard Costing Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Cost (concepts only) variance.	ARC	20 Classes 20 Marks
4	CVP Analysis, Marginal Costing CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph (SD) Marginal Costing and Management Decisions (ARC) – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.	SD	15 Classes 20 Marks
5	Short term Decision Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity. (with simple type of problems)	SD	15 Classes 10 Marks

LESSON PLAN-(2023-24)
Semester-IV B.Com.(Gen)

GE 4.1 Chg			
Microeconomics-II & Indian Economy (50+50)			
Module I		Internal Assessment :10 marks	
Microeconomics-II		Semester-end Exam :40 marks	
		Total :50 marks	
UNIT	TOPIC	TEACHER	NO OF LECTURES MARKS ALLOTTED
1.	Unit: I Monopoly Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only).	Deptt of Eco	10 Classes 10 Marks
2.	Unit: II Imperfect Competition Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example)	Deptt of Eco	15 Classes 15 Marks
3.	Unit: III Factor Price Determination Introduction; Marginal Productivity Theory of Distribution; Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour; Wage Determination in an Imperfectly Competitive Labour Market: Case of Collective Bargaining, Factors determining the power of trade unions to raise wages; Theory of Rent: Ricardian Theory of Rent, Modern Theory of Rent, Quasi-rent; Theory of Profit: Gross Profit and Net Profit, Accounting Profit and Normal Profit, Different Theories of Determination of Profit; Concept of Interest: Gross Interest and Net Interest, Classic Theory of Interest Rate Determination.	Deptt of Eco	15 Classes 15 Marks
Module II		Internal Assessment :10 marks	
Indian Economy		Semester-end Exam :40 marks	
		Total :50 marks	
1	Unit:I Basic Issues in Economic Development Concepts and measures of development and underdevelopment; Concept of national income: GDP,GNP,NDP,NNP,NI (concepts only).	Deptt of Eco	5 Classes 5 Marks
2	Unit:II Basic Features of Indian Economy Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian	Deptt of Eco	10 Classes 10 Marks

	Economy, issue of Service-led Growth.		
3	Unit:III Sectoral Trends and Issues (a) Agricultural Sector: Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing. (b) Industry and Service Sector: An overview of industrial growth during pre-reform and postreform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period. (c) External Sector: Problem of unfavourable balance of payments and policy measures.	Deptt of Eco	15 Classes 15 Marks
4	Unit:IV Social Issues in Indian Economy Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.	Deptt of Eco	10 Classes 10 Marks
CC 4.1 Chg Entrepreneurship Development and Business Ethics		Internal Assessment :20 marks Semester-end Exam :80 marks Total :100 marks	
Module I Entrepreneurship Development		Internal Assessment :10 marks Semester-end Exam :40 marks Total :50 marks	
1	Unit-1: Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.	AS	10 Classes 10 Marks
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.	AB	10 Classes 10 Marks
3	Unit-3: Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation	SC	10 Classes 10 Marks

	of project report		
4	Unit-4: Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic startup problems;	SC	10 Classes 10 Marks
Module II Business Ethics		Internal Assessment	:10 marks
		Semester-end Exam	:40 marks
		Total	:50 marks
1	Unit 1: Business Ethics Introduction – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics	AS	8 Classes 8 Marks
2	Unit 2: Principles of Business Ethics Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]	AB	8 Classes 8 Marks
3	Unit 3: Ethics in Management Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.	SC	8 Classes 8 Marks
4	Unit 4: Corporate Culture Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics	SC	8 Classes 8 Marks
5	Unit 5: Ethics & Corporate Governance Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]	SC	8 Classes 8 Marks
CC 4.1 Cg TAXATION-I		Internal Assessment	:20 marks
		Semester-end Exam	:80 marks
		Total	:100 marks
1	Unit 1 a) Basic Concepts and Definitions under IT Act Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.	ARC SS	10 Classes 10 Marks

	<p>b) Residential Status and Incidence of Tax Residential status of all persons except company</p> <p>c) Incomes which do not form part of Total Income Except section 10AA.</p> <p>d) Agricultural Income Definition, determination of agricultural and non-agricultural Income.</p>		
2	<p>Unit 2 Heads of Income and Provisions governing Heads of Income</p> <p>a) Salaries b) Income from House property</p>	SS ARC	30 Classes 30 Marks
3	<p>Unit 3 Heads of Income and Provisions governing Heads of Income</p> <p>a) <i>Profits and Gains of Business or Profession</i> Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(1)(2), (iii), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation) (SS)</p> <p>b) <i>Capital Gains</i> (ARC) Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.</p> <p>c) <i>Income from Other Sources</i>(SS) Basis of charge excluding deemed dividend</p>	ARC SS	25 Classes 25 Marks
4	<p>Unit 4</p> <p>a) Income of other Persons included in Assessee's Total Income (SS) Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.</p> <p>b) Set off and Carry Forward of Losses (ARC) 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.</p> <p>c) Deductions from Gross Total Income (SS) Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U</p> <p>d) Rebate u/s 87A (ARC)</p>	ARC SS	15 Classes 15 Marks

CC 4.2 Cg Cost and Management Accounting –II		Internal Assessment	:20 marks
		Semester-end Exam	:80 marks
		Total	:100 marks
1	<p>Joint Product and By products (SS) Concept of Joint products and by-products; Apportionment of common costs to joint products, and costing of By Products.</p> <p>Activity Based Costing (ARC) Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantages and disadvantages.</p>	SS	18 Classes 20 Marks
2	<p>Budget and Budgetary Control Budget and Budgetary Control; principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of cash budget, flexible budget.</p>	AS	12 Classes 10 Marks
3	<p>Standard Costing Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Cost (concepts only) variance.</p>	ARC	20 Classes 20 Marks
4	<p>CVP Analysis, Marginal Costing (SD) CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph</p> <p>Marginal Costing and Management Decisions (ARC)– Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques. Problems relating above areas</p>	SD	15 Classes 20 Marks
5	<p>Short term Decision Marginal costing Techniques; Marginal Cost and product Pricing; Product Mix and Make or Buy Decisions (simple Type).</p>	SD	15 Classes 10 Marks

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	<p>CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L)</p> <ul style="list-style-type: none"> • Definition-Nature-Scope and Objectives of Independent Financial Audit • Basic Principles Governing an Audit, Concept of Auditor’s Independence • Errors and Fraud-Concepts, Means of doing Fraud, Auditor’s Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation • Classification of Audit- Organization Structure wise (Statutory, Non-statutory); 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 <p><i>(This unit should be studied with SA 200[REVISED] and SA 240[REVISED])</i></p>	SD	10 Marks 10 lectures
2	<p>AUDIT PROCEDURES AND TECHNIQUES</p> <ul style="list-style-type: none"> • Auditing Engagement-Audit Planning- Audit Programme (Concept) • Documentation: Audit Working Paper, Ownership and Custody of Working Papers- Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum. • Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence • Routine Checking, Test Checking and Auditing in Depth • Concept of Analytical Procedure and Substantive Testing in Auditing. • Audit of Educational Institutions, Hospitals 	SD	15 Marks 15 lectures

	and Hotels (This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)		
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 	SH	15 Marks 15 Lectures

	<ul style="list-style-type: none"> Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility 		
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)	SH	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) 	SD 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	
1	Computation of Total Income and Tax Payable <ol style="list-style-type: none"> Rate of tax applicable to different assesses (except corporate assessee) Computation of tax liability of an individual, Firm (excluding application of AMT) 	SS	15 Marks 15 Lectures
2	TAX MANAGEMENT <ol style="list-style-type: none"> 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 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. Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee) 	SS	25 Marks 25 Lectures

	<p>d) Interest & Fees Section 234A, 234B, 234C, 234F (simple problems on interest and fees)</p> <p>e) TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery.</p>		
<p>Module II Indirect Taxes: Goods and Services Tax (GST)</p>		<p>Internal Assessment: 10 marks Semester-end Exam: 40 marks</p>	
3	<p>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</p>	ARC	5 Marks 5 Lectures
4	<p>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).</p>	ARC	15 Marks 15 Lectures
5	<p>Input and Output Tax Computation. Input Tax Credit (ITC) and Composition Scheme under GST Tax Invoice and Bill of Supply (Basic Concepts</p>	ARC	20 Marks 20 Lectures

	onlv) 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		
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	
1	Concepts and variables of Macroeconomics.	DJ	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.	DJ	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.	SPN	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.	SPN	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).	DJ	12 Marks 12 Lectures

Module II Advanced Business Mathematics		Internal Assessment: 10 marks Semester-end Exam: 40 marks	
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.	SGD	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.	SGD	8 Marks 8 Lectures
3.	Applications of Derivative and Integration: Maximum and minimum values ; Costfunction ; 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.	SG	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).	SG	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).	SG	8 Marks 8 Lectures
DSE 5.2 A CORPORATE ACCOUNTING Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
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 	SH	20 Marks 20 Lectures

	<ul style="list-style-type: none"> • 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. 		
2	<p>Buy back and Redemption of preference shares</p> <ul style="list-style-type: none"> • Buy Back of Securities – meaning, rules and Accounting. • Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares) 	SH ARC	10 Marks 10 Lectures
3	<p>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)</p>	ARC	15 Marks 15 Lectures
4	<p>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</p>	SD	10 Marks 10 Lectures
5	<p>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</p>	SH	10 Marks 10 Lectures
6.	<p>Company Merger And Reconstruction</p> <ul style="list-style-type: none"> • Amalgamation, Absorption and Reconstruction–Meaning; relevant standard and meaning of different terms, Accounting inthe 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 	SS	15 Marks 15 Lectures

	andAccounting, Surrender of Shares for redistribution;preparation of Balance Sheet after reconstruction		
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LESSON PLAN
Vth Semester B.Com.(Gen)

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	<p>CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L)</p> <ul style="list-style-type: none"> • Definition-Nature-Scope and Objectives of Independent Financial Audit • Basic Principles Governing an Audit, Concept of Auditor’s Independence • Errors and Fraud-Concepts, Means of doing Fraud, Auditor’s Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation • Classification of Audit- Organization Structure wise (Statutory, Non-statutory); 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 <p><i>(This unit should be studied with SA 200[REVISED] and SA 240[REVISED])</i></p>	SD	10 Marks 10 lectures
2	<p>AUDIT PROCEDURES AND TECHNIQUES</p> <ul style="list-style-type: none"> • Auditing Engagement-Audit Planning- Audit Programme (Concept) • Documentation: Audit Working Paper, Ownership and Custody of Working Papers- Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum. • Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence • Routine Checking, Test Checking and Auditing in Depth • Concept of Analytical Procedure and Substantive Testing in Auditing. • Audit of Educational Institutions, Hospitals 	SD	15 Marks 15 lectures

	and Hotels (This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)		
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)		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 	SH	15 Marks 15 Lectures

	<ul style="list-style-type: none"> Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility 		
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)	SH	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) 	SD 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	
1	Computation of Total Income and Tax Payable <ol style="list-style-type: none"> Rate of tax applicable to different assesses (except corporate assessee) Computation of tax liability of an individual, Firm (excluding application of AMT) 	SS	15 Marks 15 Lectures
2	TAX MANAGEMENT <ol style="list-style-type: none"> 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 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. Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee) 	SS	25 Marks 25 Lectures

	<p>d) Interest & Fees Section 234A, 234B, 234C, 234F (simple problems on interest and fees)</p> <p>e) TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery.</p>		
<p>Module II Indirect Taxes: Goods and Services Tax (GST)</p>		<p>Internal Assessment: 10 marks Semester-end Exam: 40 marks</p>	
3	<p>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</p>	ARC	5 Marks 5 Lectures
4	<p>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).</p>	ARC	15 Marks 15 Lectures
5	<p>Input and Output Tax Computation. Input Tax Credit (ITC) and Composition Scheme under GST Tax Invoice and Bill of Supply (Basic Concepts</p>		10 Marks 10 Lectures

	onlv) 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		
DSE 5.2 A CORPORATE ACCOUNTING Full Marks – 100		Internal Assessment: 20 marks Semester-end Exam: 80 marks	
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 ESOP. 	SH	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) 	SH ARC	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	SD	10 Marks 10 Lectures

	lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund		
5	<p>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</p>	SH	10 Marks 10 Lectures
6.	<p>Company Merger And Reconstruction</p> <ul style="list-style-type: none"> • Amalgamation, Absorption and Reconstruction–Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); 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 (2021-22)
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	:20 marks
		Semester-end Exam	:80 marks
		Total	: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	<p>Working Capital Management (2)</p> <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	<p>Capital Expenditure Decisions (1)</p> <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	<p>Capital Expenditure Decisions (2)</p> <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	<p>Dividend Decisions</p> <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
<p>CC 6.1Ch Project Work Only for Hons students</p>			100 marks

LESSON PLAN (2023-24)
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	:20 marks
		Semester-end Exam	:80 marks
		Total	: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	<p>Working Capital Management (2)</p> <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	<p>Capital Expenditure Decisions (1)</p> <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	<p>Capital Expenditure Decisions (2)</p> <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	<p>Dividend Decisions</p> <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