

BALAGARH BIJOY KRISHNA MAHAVIDYALAYA***Department of Commerce*****Syllabus and Course Module for odd semester 2022-23****1st SEMESTER (HONOURS)**

COURSE CODE	COURSE NAME	SUBJECT/TOPICS	TEACHER'S NAME	NO OF CLASSES	Curriculum Delivery
1.2 CH	Financial Accounting-I [CC-1]	Unit 1: Theoretical Framework i) The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. ii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures	Subham Dastidar	5	Lecture Tutorial Class test- 01 PPT-01
1.2 CH	Financial Accounting-I [CC-1]	Unit 2: a) Single Entry to Double Entry Distinction between Single Entry System and Double Entry System; Defects of Single Entry System: Preparation of Accounts from Incomplete Records-conversion from Single Entry System to Double Entry System. b) Sectional and Self Balancing Ledgers Concept of Sectional Balancing, preparation of control accounts. Self Balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.	Arnab Ghosh	12	Lecture Tutorial Class test- 01,PPT-02,Remidial Class 1
1.2 CH	Financial Accounting-I [CC-1]	Unit 3: a) Consignment Accounting Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission: Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee.	Subham Dastidar	15	Lecture Tutorial Class test- 01,PPT-02,Remidial Class 2

		b) Accounting for Sale on Approval			
		<p>Unit 4: Insurance Claim for Loss of Stock and for Loss of Profit Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.</p> <p>Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim</p>	Arnab Ghosh	16	Lecture Tutorial Class test- 01,PPT-02,Remidial Class 2
		<p>Unit 5: Partnership Accounts I P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both; 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</p>	Subham Dastidar	17	Lecture Tutorial Class test- 01,PPT-02,
1.3 CH	BUSINESS MANAGEM ENT(CC-2)	<p>Unit 1: Introduction Concept of Management: Need for Study, Managerial Functions – An overview;</p> <p>Coordination: Essence of Managership</p> <p>b) Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO.</p> <p>Unit 2: Planning and Strategic Planning a) Planning - Types of Plan – An overview to highlight the differences. Strategic Planning– Concept, process, Importance and limitations b) Environmental Analysis and diagnosis (internal and external environment) – Definition, Importance and Techniques (Concepts of SWOT/TOWS/WOTS-UP, Competitor Analysis), Business environment; Concept and Components c) Decision-making – concept,</p>	Prof. Sukumar Dan	65	Lecture Tutrorial Class test

		<p>importance; Committee and Group Decision-making Process.</p> <p>Unit 3: Organising Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.</p> <p>Unit 4: Staffing and Leading a) Staffing: Concept, Process</p> <p>b) Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory.</p> <p>c) Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory).</p> <p>Unit 5: Control Control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques of Control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Concept only)</p>			
1.4 CH	BUSINESS MATHEMATICS	<p>Unit 1: Introductory Algebra</p> <p>Indices - Positive indices - Fractional indices - Operation with power functions</p> <p>b) Logarithms – Definition, General laws of logarithms and its applications (Without the application of antilog) c) Set theory - Representation of a set, Concept of Subset, Power sets, Size of a set: Set operations-union, intersection, disjoint, set difference, compliment; Properties of union and intersection of sets associative properties, commutative properties, identity property of union, intersection property of the empty set, distributive properties.</p> <p>Unit 2: Matrix Algebra and Determinants</p> <p>a) Definition of Matrix, Different types of Matrix; Matrix Operations – Equality, Addition, Subtraction and Multiplication. Transpose of matrices, Inverse of a Matrix; Solution of linear simultaneous equations by matrix inversion method (having unique solution and involving not more than three variables) b) Determinant of a square Matrix (up to third order), Expansion of a determinant; Types of determinants'; Properties of Determinants,</p>	<p>Prof. Sanjukta Das</p> <p>Prof. Papiya Ghosh</p>	65	Lecture Tutorial , Class tests, PPT

		<p>Addition and Multiplication of determinants, Minor and cofactors of a determinant, Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's Rule.</p> <p>Unit 3: Calculus-1 (Without Trigonometric application) a) Mathematical functions and their types-linear, quadratic, polynomial, exponential, logarithmic function. Concepts of limit, and continuity of a function b) Concept and rules of differentiation-First principle formula and Standard formula of Derivatives. Higher order derivative (up to 2nd order). Maximum and Minimum values of a function. d) Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials.</p> <p>Unit 4: Calculus-2 (Without Trigonometric application) Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; definite integration; Finding areas in simple cases Unit 5: Linear Programming 10 Lectures Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.</p>			
SEMESTER 3					
3.1 CH	COMPUTER APPLICATIONS IN BUSINESS (CC-5)	<p>Unit 1: Computer Basics a) Definition and Characteristics of computer. Generations of computer. CPU organisation and architecture: Arithmetic/Logic Unit (ALU), control Unit (CU) b) Memory organization: Memory representation, Cache memory, Primary memory – RAM and ROM. Functions of RAM and ROM. Different types of RAM and ROM. Secondary memory – Magnetic and optical storage devices (brief description of different types). c) Input and Output devices: Major types and their functions. d) Operating System: Concept, types, functions.</p>	Prof. Paromita Banerjee	65	Lectures, Tutorials, PPT, Practical,

		<p>Unit 2: Number System and Binary Arithmetic and Logic Gates Positional Number Systems – Decimal, Binary, Octal, Hexadecimal; Binary Arithmetic – Addition, Subtraction, Number Representation – One’s Complement, Two’s Complement. Digital Logic Gates; Truth Table, Logic Diagrams, Simplified Circuits (Half adder, Full adder)</p> <p>Unit 3: Internet, and Its Applications Meaning of Internet, IP Address, URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET [brief ideas only], HTML, DHTML AND XML [Concepts only]</p> <p>Unit 4: Introduction to DBMS Concepts of database and database management system (DBMS). Components of database management system (DBMS) Data abstraction. Architecture – three schema architecture. Data models: hierarchical model, network model and relational model.</p> <p>Unit 5: (For practical only) A) Word Processing Introduction to word Processing, Word processing concepts, Use of Templates, 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, 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 B) Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities C) Spreadsheet and its Business Applications Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text</p>			
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		<p>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 D) Computerised Accounting Systems (Tally) Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company</p>			
3.2 CH	COST ACCOUNTING-II (CC-6)	<p>Unit 1 a) Job Costing Meaning, principles, process and equitability of Job Costing, Advantages and limitation of Job Costing, Preparation of Job Cost Sheet and procedure of Job Costing. b) Batch Costing Meaning, features of Batch Costing, Preparation of Statement of Cost under Batch Costing, Economic Batch Quantity.</p> <p>Unit 2: Contract Costing Meaning, features, applicability of Contract Costing, Recording of Contract Cost, Progress payments, Retention money, Escalation clause, Preparation of Contract Account, Contractee Account and Extracts of Balance Sheet, Profit or Loss on incomplete contract.</p> <p>Unit 3: Process Costing including Joint product and By-product Process Costing: Meaning, basic features, costing procedures, preparation of process cost accounts, treatment of normal process loss, abnormal process loss and abnormal gain in cost accounting. Joint product and By-product: Meaning, apportionment of joint cost, and method of apportioning—physical unit method, average unit cost methods, contribution margin method. Joint cost over by products, treatment of by-products cost in cost accounting.</p> <p>Unit 4: Standard Costing Meaning of standard</p>	<p>Dr. Subham Dastidar</p> <p>Prof. Arnab Ghosh</p>	65	Lectures, PPT

		<p>cost and standard costing, features, various types of standards, setting up of standard costs, basic concept of material and labour standards, Variance Analysis – material and labour.</p> <p>Advantage and criticism of standard costing.</p> <p>Unit 5: Marginal Costing Definition of marginal cost and marginal costing, features of marginal costing, comparison between direct costing, marginal costing and absorption costing, advantages and limitations of marginal costing, cost-volume-profit analysis, profit volume chart, break-even analysis, graphical presentation of break-even chart, limitation of break-even analysis, methods of breakeven analysis, margin of safety, angle of incidence.</p>			
3.3 CH	<p>Financial Accounting-II- [CC-7]</p>	<p>Unit 1: Accounting for Hire Purchase and Installment Payment Systems 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 (with repossession) Concept of operating and financial lease – basic concept only.</p> <p>Unit 2: Accounting for Inland Branches and Departmental accounts 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 and basic idea of incorporation. 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> <p>Unit 3: Royalty Accounting</p> <p>Unit 4: Partnership Accounts-II Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution –</p>	<p>Prof.Sujit Dutta, Prof Paromita Banerjee, Prof Arnab Ghosh</p>	65	Lectures, PPT

		<p>surplus capital basis; maximum possible loss basis.</p> <p>Unit 5: Company Accounts- Introduction Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Sweat, Right and Bonus Shares. 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. Buy Back of Securities – meaning, rules and Accounting.</p>			
(3.4 CH)	E-COMMERCE-SEC-1	<p>Unit 1: Introduction E-Commerce-meaning, nature, concepts, advantages and disadvantages, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples]. Traditional commerce vs. E-commerce, Ecommerce vs M-commerce, E-commerce vs. E-business. Impact of E-commerce on society.</p> <p>Unit 2: E-CRM and SCM 8 Lectures E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of ECRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.</p> <p>Unit 3: Digital Payment Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.</p> <p>Unit 4: ERP Definition, features, major characteristics, levels of ERP, benefits of ERP,</p>	Prof Paromita Banerjee	45	Lectures, PPT, Practical.

		<p>enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP. Unit 5: New Trends in E-Commerce Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages.</p>			
(3.5 CH)	<p>GE-3: PRINCIPLES OF ECONOMICS</p>	<p>Unit 1: Demand-Supply Framework & Equilibrium Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination. Elasticity of demand and supply, Application of demand and supply. Consumer Theory: Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.</p> <p>Unit 2: Production and Cost Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants and its Properties; Return to scale (concepts only). Economics and Diseconomies of scale. Costs: Costs in the short run. Costs in the long run. Unit 3: Market Structure Classification of Different Markets (Concepts only) – Perfect Competition, Monopoly, Monopolistic Competition, Monopsony and Oligopoly. Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve: increasing, decreasing and constant cost industry. Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Price discrimination.</p> <p>Unit 4: Income Distribution and Factor Pricing Marginal Productivity Theory of Distribution - concepts of economic rent; Idea of Functional Distribution of Income.</p> <p>Unit 5: Selected Macroeconomic Principles</p>	<p>Prof Kalachand Sain</p>	<p>65</p>	<p>Lecture, PPT</p>

		<p>Introduction to Macroeconomic Variables – Circular Flow of Income – Closed and Open Economy Models - Saving-Investment Identity, Measuring National Income - Real vs. Nominal GDP - GDP Deflator, Forms of Unemployment – Output Gap and Natural Rate of Unemployment Cost of living and inflation: Inflation – Causes, Measurement, Effect, Measures to Control Inflation.</p>			
Semester 5					
(5.1 CH)	CC-11: TAXATION-I	<p>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, Capital Gains (Short term and long term). b) Residential Status and Incidence of Tax, Determination of Residential status of Individual assessee. c) Incomes which do not form part of Total Income Except section 10AA. Unit 2: Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural incomes Unit 3: Income under the head Salaries and its Computation Unit 4: Income under the head House Property and its Computation Unit 5: Income from Profits and Gains of Business or Profession</p>	Prof. Sujit Dutta, Prof Arnab Ghosh	65	Lecture/PPT
(5.2 CH)	CC-12: AUDITING	<p>Unit 1: Introduction Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques, Advantages and Limitations, Classification of Audit, Audit Planning and Audit Procedures-Relevant documents, Internal Control-Internal Check and Internal Audit: Audit Procedure-Vouching and verification of Assets and Liabilities (including relevant SAP's) Unit 2: Audit of Companies Audit of limited Companies: Company Auditor, Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory</p>	Prof Sukumar Dan	65	Lecture. PPT

		<p>Auditors under the Companies Act. 2013, Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserves as per Companies Act. 2013.</p> <p>Unit 3: Audit Report and Certificates Audit Report: Definition, Features, Scope, Value of Auditors Report, Difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act. 2013, True and Fair View, Cash Flow Statement Reporting</p> <p>Unit 4: Audit of Different Institutions Banks- Legislation Relating to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-performing Assets (Concepts and Provision), Audit Report. Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company and Co-operative Societies. Audit of Local Self Government: Gram Panchayet, Panchayet Samity, Zila Parishad, Municipality and Municipal Corporation.</p> <p>Unit 5: Special Areas of Audit Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit, Recent Trends in Auditing: Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools; Auditing Standards, Relevant Case Studies/Problems</p>			
(5.3.1 CH)	DSE-1: MANAGEMENT ACCOUNTING	<p>Unit 1: Introduction Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting –Role of Management Accountant.</p> <p>Unit 2: Comparative financial statement and common size financial statement: Meaning, objective, advantages, and disadvantages (simple problems only)</p> <p>Unit 3: Ratio Analysis Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios –</p>	Dr. Subham Dastidar, Prof Sujit Dutta	65	Lecture, PPT

		<p>Preparation of financial statements and statements of proprietors' fund from the given ratios.</p> <p>Unit 4: Cash Flow Statement Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (IndAS): 7.</p> <p>Unit 5: Budget and Budgetary Control Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budgeting.</p>			
(5.4.1 CH)	DSE-2: INDIAN FINANCIAL SYSTEM	<p>Unit 1: Financial System and its Components Financial markets and institutions; Financial intermediation; An overview of Indian financial system; Important aspects of reforms in the Indian Financial Sector following liberalization.</p> <p>Unit 2: Financial Markets Money market – functions, organization and instruments (Treasury Bill, Commercial Bill, Commercial Paper); Role of RBI in adjustment of liquidity in Indian Money Market; Capital Market – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Major stock exchanges in India.</p> <p>Unit 3: Financial Institutions Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).</p> <p>Unit 4: Financial Services Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.</p> <p>Unit 5: Leasing and hire–purchase Housing finance- Securitization; Venture capital finance- Definition, Stages; Factoring and Forfeiting services.</p>	Prof Kalachand Sain	65	Lecture,PPT

Department of Commerce

Syllabus and Course Module for Even- semester2022-23

COURSE CODE	COURSE NAME	SUBJECT/TOPICS	TEACHER'S NAME	NO OF CLASSES	Curriculum Delivery
(2.2 CH)	CC-3: COST ACCOUNTING-I	<p>Unit 1: Introduction to Cost Accounting / Basic Concepts Meaning – Cost, Costing, Cost Accounting, Cost Accountancy. Objectives and Scope of Cost Accounting, Evolution of Cost Accounting, Advantages and Limitations, Cost Centers and Cost Units, Cost Classification for Stock Valuation, Profit measurement, Decision making and Control. Elements of Cost and Cost Systems, Cost Control and Cost Reduction, Cost behaviour pattern, Installation of Costing System, Role of Cost Accountant in an Organization, Preparation of Cost Sheet. Relationship between Costing with Financial Accounting, and Management Accounting, Methods of Costing, and Technique of Costing.</p> <p>Unit 2: Cost Ascertainment A) Material Cost: Material Control-Meaning, Objectives, Requirements and Elements of material control, Material procurement procedures, Valuation of material receipts, Material storage and records. Inventory Control-Meaning, Settings of Stock Levels, Techniques of Inventory Control. Material Issue procedure and valuation of material issues. Selection of pricing methods- FIFO, LIFO, Average. Treatment of Normal and Abnormal loss of material. Accounting and Control of Waste, Scrap, Spoilage and Defectives.</p> <p>Unit 3: Cost Ascertainment B) Labour Cost / Employee Cost: Meaning of Labour Cost, Classification of Labour Cost, Labour cost control, Attendance and payroll procedures: Time Keeping and Time Booking, Idle Time, Overtime, Labour turnover, Incentive System, System of Wage Payments and Incentives, Time rate and piece rate system, Efficiency rating procedures- Labour productivity.</p> <p>Unit 4: Cost Ascertainment C) Overheads: Introduction, Classification, Allocation, Apportionment, and Absorption of Overheads. i) Accounting and Control of Factory/Manufacturing Overheads. Primary distribution and Secondary distribution of factory overhead, Methods of absorbing overheads to various Products/Jobs, Types of overhead rates, Treatment of under absorbed and over absorbed overheads. ii) Accounting and Control of Administrative Overheads. Accounting</p>	Prof Sujit Dutta, Prof Arnab Ghosh, Dr. Subham Dastidar	65	Lecture,Ppt

		<p>treatment and control of administrative overheads. iii) Accounting and Control of Selling and Distribution Overheads. Concepts related to capacity, Treatment of certain items in costing: interest and financial charges, depreciation, packing expenses, fringe benefits, bad debt, training expenses, research and development, canteen expenses, expenses for welfare activities.</p> <p>Unit 5: Book Keeping in Cost Accounting Introduction. Non-integrated Accounting System: Principal accounts, and Scheme of entries, Integrated or Integral Accounting System: Advantages, Features, and Essential pre-requisites, Scheme of entries, Reconciliation of Cost and Financial Acc</p>			
(2.3 CH)	CC-4: BUSINESS LAW	<p>The Indian Contract Act, 1872: General Principle of Law of Contract Contract – meaning, characteristics and kinds; Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts. Quasi - contracts</p> <p>b) The Indian Contract Act, 1872: Specific Contract Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency</p> <p>Unit 2: The Negotiable Instruments Act 1881 Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque. Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements. Crossing of Cheque. Bouncing of Cheque</p> <p>Unit 3: The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p> <p>Unit 4: Partnership Laws a) The Partnership Act, 1932 Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners. Implied Authority of a Partner. Incoming and outgoing Partners, Mode of Dissolution of Partnership b) The Limited Liability Partnership Act, 2008 Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship</p> <p>Unit 5: Consumer Protection Act, 2019 a) Short title, extent, commencement, and objectives of the Consumers Protection Act, 2019 b) Definitions –</p>	Dr. Subham Dastidar, Prof Arnab Ghosh	65	Lecture, PPT

		Complainant, Complaint, Consumer, Consumer Dispute, Consumer Rights, Defect, Deficiency, Unfair trade practices d) Consumer Protection Council (Central, State and District – their constitutions and objectives) e) Consumer Dispute Redressal Commission: Composition and jurisdiction of District Commission, State Commission and National Commission			
(2.4 CH)	GE-2: BUSINESS STATISTICS	<p>Unit 1: Fundamentals Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Methods of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution- Histogram, frequency polygon and ogives.</p> <p>Unit 2: Measures of Central Tendency Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles only, Combined/composite mean.</p> <p>Unit 3: Measures of Dispersion and Shape Meaning of dispersion, Absolute measures– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, combined standard deviation, Applications of different measures, Moments, Skewness, and Kurtosis.</p> <p>Unit 4: Correlation and Regression Analysis Bivariate data, Scatter diagram, Pearson’s correlation coefficient, Spearman’s rank correlation, Simple regression, properties of simple regression, Identification of regression lines. Regression equations and estimation; Properties of regression coefficients.</p> <p>Unit 5: Index Numbers and Time Series Analysis a) Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of index numbers-Factor reversal test and Time reversal test only. Consumer price index and its uses. b) Components of time series; Additive and multiplicative models; Secular trend: Methods-Free hand curve method, semi-average method, moving average method, least square method (linear only); Seasonal variations: Simple averages, Ratio-to-trend, and Deviation from trend and Deviation from moving average.</p>	Prof Paromita Banerjee	65	Lecture PPT
Semester 4					
(4.1 CH)	GE-4: INDIAN ECONOMY	<p>Unit 1: Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development</p> <p>Unit 2: Basic Features of the Indian</p>	Prof Kalachand Sain	65	Lecture PPT

		<p>Economy at Independence Composition of national income and occupational structure, the agrarian scene and industrial structure</p> <p>Unit 3: Policy Regimes The evolution of planning and import substituting industrialization. Economic Reforms since 1991: Macro Economic Stabilization and Structural Adjustment; Agricultural reforms – subsidies, marketing, finance; New industrial policy of 1991 and its impact on industrial growth; Indian fiscal policy – Govt. budget, various deficit-fiscal reforms; Inflation management policies.</p> <p>Unit 4: Growth, Development and Structural Change</p> <p>The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic development.</p> <p>Unit 5: Sectoral Trends and Issues</p> <p>a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. b) Industry and Services Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small-scale sector; Role of Foreign capital. c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility</p>			
(4.2 CH)	CC-8: FINANCIAL ACCOUNTING-III	<p>Unit 1: Accounting for Share Capital & Debentures Redemption of Preference shares; Issue and Redemption of Debentures</p> <p>Unit 2: Final Accounts Corporate Financial Statements Under Companies Act, 2013; 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> <p>Unit 3: Valuation of Goodwill and Valuation of Shares Goodwill- Valuation of different methods- Average Profit, Super Profit, Capitalization and Annuity. Valuation of Shares- Valuation of different methods- Asset Approach, Earnings Approach, Dividend Yield, Fair</p>	Prof Sujit Dutta, Prof Paromita Banerjee	65	Lecture, PPT

		Value Method, Price-Earning Method, Productivity Factor Method Concepts and calculation: simple problems only Unit 4: Internal & External Reconstruction of Companies Unit 5: Accounts of Holding Companies/Parent Companies 13 Lectures Preparation of Consolidated Balance Sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI). Basic Idea in IND AS110 (excluding shares acquired on different dates by the Parent company, chain and cross holding)			
(4.3 CH)	CC-9: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT	Unit 1: Introduction Human Resource Management Concept, Nature, Scope and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs. HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS. Unit 2: Human Resource Planning, Development and Maintenance Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment & selection (concept & importance), training & development (concept & importance), performance appraisal (concept & importance), Concept of industrial relations. Unit 3: Introduction to Marketing Management Nature, scope and importance of marketing; various concepts of marketing, Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: Concept, importance, and components (Economic, demographic, Technological, Natural, Socio-Cultural and Legal) Concept of Service Marketing and Online Marketing. Unit 4: Consumer Behaviour a) Nature and Importance, Consumer's buying decision process; Factors influencing consumer's buying behavior. b) Marketing Research: Meaning, Types and Techniques, Market Segmentation – Concept, Importance and Bases, Target Market selection, Positioning – Concept, importance and Bases. Unit 5: Managing the Product Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle.	Prof Sukumar Dan	65	Lecture,PPT
(4.4 CH)	SEC-2: ENTREPEURSHIP	Unit 1: Introduction Entrepreneurship – meaning, scope, nature, needs, elements, determinants and importance; role of an entrepreneur in economic growth, Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship. Unit 2: Entrepreneurship-Micro, Small and Medium Enterprises, Women	Prof Sukumar Dan	65	Lecture, PPT

		<p>Entrepreneurship Concept of business groups and role of business houses and family business in India; MSMEs – Concept, Registration, Women Entrepreneurship - Concept, Problems and Prospects of Women Entrepreneurship, Role of women entrepreneurs in India, Self Help Group – Concept, importance.</p> <p>Unit 3: Role of Government and Institutions in Entrepreneurship Development Public and private system of stimulation, support and sustainability of entrepreneurship, Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc., institutional support for entrepreneurship development – NEDB, NIESBUD, EDII, MSME-DI, DIC, DO-MSME, SFC, Commercial Banks, Cooperative Banks, Regional Rural Banks. Unit 4: Sources of business ideas and tests of feasibility Significance of writing the business plan/ project planning; Contents of business plan/ project planning; Preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered) and conducting feasibility studies. Unit 5: Mobilising Resources Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.</p>			
(4.5 CH)	CC-10: CORPORATE LAWS	<p>Unit 1: Introduction to Company Meaning and Definition – Features, Highlights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company, Lifting of corporate veil.</p> <p>Unit 2: Formation of a Company Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.</p> <p>Unit 3: Company Administration Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal</p>	Dr. Subham Dastidar, Prof Sujit Dutta, Prof Arnab Ghosh	65	Lecture,PPT

		<p>and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Independent Director, Women director.</p> <p>Unit 4: Share Capital & Debenture Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.</p> <p>Unit 5: Corporate Meetings Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions</p>			
Semester 6					
(6.1 CH)	CC- 13: FUNDAMENTALS OF FINANCIAL MANAGEMENT	<p>Unit 1: Introduction Financial Management: Meaning, core elements, objectives and scope – Role of Finance Manager – Concept of time value of money – Techniques for dealing with time value of money.</p> <p>Unit 2: Sources of Finance, Cost of Capital and Capital Structure Analysis Different sources of finance: Long term and short-term sources, Cost of Capital: Meaning, relevance and classification – Measurement of specific cost of capital and weighted cost of capital, Capital Structure- Concept, importance and determinants, Concepts of DOL, DFL, DTL and Trading on equity and their computations (simple type).</p> <p>Unit 3: Capital Budgeting Decision Meaning and importance of capital budgeting decisions – Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method.</p> <p>Unit 4: Working Capital Management Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement – Estimating working capital requirement – Strategies of financing current assets.</p> <p>Unit 5: Dividend Decisions Meaning, nature and types of dividend, Some dividend policies, Determinants of dividend</p>	Dr. Subham Dastidar, Prof Sujit Dutta.	65	Lecture,PPT
(6.2 CH)	CC-14: TAXATION-II	Unit 1 a) Income of other Persons included in Assessee's Total Income: Remuneration of spouse, income from assets transferred to spouse and Son's	Prof Sujit Dutta, Prof Paromita Banerjee	65	Lecture,PPT

		<p>wife, income of minor. b) Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.</p> <p>Unit 2 a) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U b) Rebate u/s 87A</p> <p>Unit 3: Computation of Total Income and Tax Payable a) Rate of tax applicable to different assesses (except corporate assessee) b) Computation of tax liability of an individual.</p> <p>Unit 4: GST: Basic concepts Concept of Indirect Tax; Difference between direct tax and indirect tax; Concept, objectives, structure of GST; GST council; GSTN; Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Goods, Input tax, Input tax credit, Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST.</p> <p>Unit 5: GST Procedure: Tax Invoice, Credit Note, Debit Note, Payment of GST, Concepts of e-way bills, different types of GST return and time limit.</p>			
(6.3.2 CH)	DSE-3: TAX PROCEDURES AND MANAGEMENT	<p>Unit 1: Introduction Tax Planning, Tax Evasion, Tax Avoidance and Tax Management, Tax planning for salaried class and house property income.</p> <p>Unit 2: Tax Management I Different method of assessment-Self assessment, Assessment by Assessing Officer-Summary Assessment, Regular Assessment, Re-assessment, Fresh Assessment, Scrutiny Assessment, Best Judgement Assessment, Income escaping assessment, PAN- meaning, applicability, where PAN is compulsory, persons exempt from quoting PAN, filing of form-49A etc., TAN-meaning and obtaining TDS numbers-TAN u/s 203(A) Unit 3: Tax Management II Return of income-persons liable to file Return of income-Due date of filing return-Different types of return-Return of loss, Belated return, Revised return, Defective return. Signing of return</p> <p>Unit 4: Tax Management III Advance payment of tax-meaning, applicability, time table for payment of advance tax, Liability for non-payment of advance tax, computation of Advance tax. Tax deduction/collection at source-meaning, objects, TDS on Salary(sec.192), TDS on interest on securities (sec.193), TDS on interest other than interest on securities (sec.194A), TDS on winning from lotteries/card games/cross word puzzles etc.(sec.194B) TDS on winning from Horse races(sec.194BB).</p> <p>Unit 5: Tax Management IV Interest (Sec.234A, 234B, 234C, 234D), Penalties and prosecutions</p>	Prof Sujit Dutta, Prof Arnab Ghosh, Prof Paromita Ghosh.	Lectures: 65 (Practical lab 4 Hrs)	Lecture, Practical PPT
(6.4.2 CH)	DSE-4: PROJECT WORK	In the Project Work paper each student will have to select one topic on which he/she will conduct a study and submit a	Prof Sukumar Dan		

		<p>project report in not less than 1500 words. The study may be based on primary data collected from field survey or on secondary data available from published sources. Each project report will be examined jointly by one internal examiner and one external examiner. In the Project Work there will be 60 marks on the written project report. Each student will have to inform the Head of the Department about the title of the project work at the beginning of the sixth semester class and the project report will have to be submitted before the starting of the sixth semester final examination. There will be 15 marks consisting of presentation and viva voce on the project report. In this paper, each student will have to make a presentation on the report submitted by him/her and face a viva voce by a board of examiners.</p>			
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