

SYLLABUS CUM ACADEMIC CALENDAR
RISHI BANKIM CHANDRA EVENING COLLEGE
AFFILIATED TO
WEST BENGAL STATE UNIVERSITY



B.Com. (General) Course

UNDER THE CHOICE BASED CREDIT SYSTEM (CBCS)
Recommended by the University Grants Commission (UGC)

Three year B.Com. General Course
Semester-wise Structure of Syllabus CBCS
to be effective from the Academic Session 2018-19

Year 1 : Semester 1

Paper No.	Subject	Credit
FACGCOR01T	Financial Accounting I	6
FACGCOR02T	Principles & Practice of Management	6
ENGLCOR01T	English - 1	6
ENVSAEC01T	Environmental Studies	2
	Total	20

Year 1 : Semester 2

Paper No.	Subject	Credit
FACGCOR03T	Cost & Management Accounting	6
FACGCOR04T	Business Mathematics & Statistics	6
ENGLCOR02T	English - 2	6
ENGLCOR01M	Language : English Modern Indian Language	2
	Total	20

Year 2 : Semester 3

Paper No.	Subject	Credit
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FACGCOR05T	Business Regulatory Framework	6
FACSSEC01M	Information Technology & its Business Application	2
FACGCOR06T	Financial Accounting II	6
ENGLC0R03M	Modern Indian Language - 1	6
	Total	20

Year 2 : Semester 4

Paper No.	Subject	Credit
FACSSEC02M	Tax Returns & Filing of Tax Returns	2
FACGCOR07T	Direct & Indirect Taxation	6
FACGCOR08T	Business Economics	6
ENGLC0R04M	Modern Indian Language – 2	6
	Total	20

Year 3 : Semester 5

Paper No.	Subject	Credit
FACGGEC01T	Auditing	6
FACSSEC03M	Entrepreneurship Development	2
FACGDSE01T To FACGDSE06T	DSE 1 TO DSE 6 from Group-A (Any two DSEs are to be chosen) [For details see Table-1]	6
	Total	20

Year 3 : Semester 6

Paper No.	Subject	Credit
FACGGEC02T	Marketing Management & Human Resource Management	6
FACSSEC04M	Business Communication & e-commerce	2
FACGDSE07T To FACGDSE12T	DSE 7 TO DSE 12 from Group-B (Any two DSEs are to be chosen) [For details see Table-2]	6
	Total	20
	Grand Total	120

DISCIPLINE SPECIFIC ELECTIVE COURSES**Table-1 : Group-A**

Course Code	Course Name
FACGDSE01T	Banking & Insurance
FACGDSE02T	Corporate Accounting
FACGDSE03T	Consumer Behaviour & Customer Relationship Management
FACGDSE04T	Product & Pricing Management and Marketing Communication
FACGDSE05T	Fundamentals of Computer
FACGDSE06T	DBMS and Networking

Notes : Students must opt for FACGDSE01T and FACGDSE02T for Finance

Specialisation, FACGDSE03T and FACGDSE04T for Marketing Specialisation and FACGDSE05T and FACGDSE06T for Systems & Operations Specialisation.

Table-2 : Group-B

<i>Course Code</i>	<i>Course Name</i>
FACGDSE01T	Financial Statement Analysis
FACGDSE02T	Business Ethics & Corporate Governance
FACGDSE03T	Retail Management and Marketing of Services
FACGDSE04T	Rural Marketing and International Marketing
FACGDSE05T	Internet & WWW and Functional e-Business System
FACGDSE06T	Computer Applications and e-Business Applications - Practical

Notes : Students must opt for FACGDSE07T and FACGDSE08T for Finance Specialisation, FACGDSE09T and FACGDSE10T for Marketing Specialisation and FACGDSE11T and FACGDSE12T for Systems & Operations Specialisation.

A. Internal Examination (20 Marks)

Types of Questions	Denomination	Marks
MCQ/Short Questions/Fill up the Blanks	10 Questions out of 10 Questions	1x10 = 10
Short Essay Type Questions	2 Questions out of 3 Questions	2x5 = 10
	Total	20

B. Class Attendance (5Marks)

Name of Teachers: DBH, RKD, DK, SG, BS, TM, AG, MS, SB, LKD, AK, AB, AD, BD, PB

Tentative Date: September 2020

Platform: Google Meet

**Year 1: Semester 1
FINANCIAL ACCOUNTING - I**

Paper 1: Semester 1

Subject Code: FACGCOR01T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS: 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Details	Hours/Lectures
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1	Introduction	<ul style="list-style-type: none"> • Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. • Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. • Bases of accounting; Cash Basis and Accrual Basis. • Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures. 	05H/ 8L
2	Determination of business income	<ul style="list-style-type: none"> • Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. • The nature of depreciation--Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. • Reserves and provisions: Meaning; Objective; Types & Accounting. • Capital and revenue expenditures and receipts (general introduction only). • Adjustment and rectification entries 	15H/ 23L
3	Introduction to Accounting Standard	Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).	

	Introduction to Accounting Theory	Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting .	15H/ 23L
4	Final accounts of Trading Concern	Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet.	15H/ 23L
5	Financial statements from Incomplete records and of NPO	Preparation of financial statements: a) from incomplete records b) of non-profit organization	15H/ 23L
6	Accounting for special sales transaction	<ul style="list-style-type: none"> • Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del cruder commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee. • Accounting for sale on approval. 	25H/38L
	Sectional and Self balancing ledger	<ul style="list-style-type: none"> • Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts. 	
	Insurance claim for loss of stock and for loss of profit	<ul style="list-style-type: none"> • Loss of stock: Physical & ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc. • Loss of profit: Concept – Insured & uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems). 	
			90H

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

PRINCIPLES AND PRACTICE OF MANAGEMENT

Paper 2 : Semester 1

Paper Code : FACGCOR02T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits : 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1. Introduction

[20H/30L]

Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills. Different Schools of Management Thought: Classical School-- - Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach.

Unit 2. Planning

[10H/15L]

Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques

Unit 3. Organizing

[20H/30L]

Concept, Importance, Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management -Concept and determining factors.

Unit 4: Directing and Staffing

[20H/30L]

Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance

Unit 5. Motivation, Co-ordination and Control

[20H/30L]

Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools

Year 1 : Semester 2

COST AND MANAGEMENT ACCOUNTING

Subject Code : FACGCOR03T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

UNIT	Topic	Content	Hours
1	Introduction	Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)	10H/15L
2	Materials Material Costs	Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.	10H/15L
3	Labour Employee Cost And incentive systems	Introduction, Recording Labour cost: Attendance and Pay roll 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 turn over). Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives (Halsey, Halsey-Weir, Rowan and Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.	15H/23L
4	Overhead and	*Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral.	20H/30L

	Cost statement	*Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads. *Administration and Selling & Distribution Overheads and their charging : an introduction only. *Preparation of Cost Sheet and estimation	
5	Cost Book-keeping	Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	10H/15L
6	Costing Methods	Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing. Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts ,Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries. Service Costing and output costing: Introduction; Motor Transport Costing only. Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases.)	25H/38L
			90H

BUSINESS MATHEMATICS AND STATISTICS

Paper 3: Semester 2

Subject Code : FACGCOR04T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1: Set Theory

Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.

(04H/6L)**Unit 2: Matrices and Determinants:**

Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule. **[10H/15L]**

Unit 3: Basic Mathematics for Finance

Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function.

Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit.

Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.

[20H/30L]**Unit 4: Basics of Statistics**

Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.

[05H/8L]**Unit 5: Measure of Central Tendency & Dispersion**

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median.

Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties. **[15H/23L]**

Unit 6: Bivariate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation.

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients. **[20H/30L]**

Unit 7: Time-based Data: Index Numbers and Time-Series Analysis

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

[16H/24L]

Year 2 : Semester 3

BUSINESS REGULATORY FRAMEWORK

Paper 1 : Semester 3

Subject Code : FACGCOR05T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Details	Hours/Lectures
1	The Indian Contract Act, 1872	a) Contract – meaning, characteristics and kinds, Essentials of a valid contract b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance) c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types) d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake e) Legality of objects and Consideration f) Void and Voidable agreements – Definition, Types and Distinction g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges	20H/30L

2	The Sales of goods Act, 1930	<ul style="list-style-type: none"> a) Contract of sale, meaning and difference between sale and agreement to sell b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer 	10H/1 5L
3	<u>The Partnership Laws</u> 3A. The Partnership Act, 1932	<ul style="list-style-type: none"> a. Definition – Partner, Partnership b) Nature and Characteristics of Partnership c) Types of Partners d) Registration of a Partnership Firms and consequences of non-registration e) Rights and Duties of Partners f) Dissolution of firms – meaning and grounds 	10H/ 15L
	3B. The Limited Partnership Act, 2008	<ul style="list-style-type: none"> a) Definition b) Salient Features of LLP c) Advantages and disadvantages of LLP d) Differences between: LLP and Partnership, LLP and Company e) Incorporation of LLP 	10H/ 15L
4	The Negotiable Instrument Act, 1881	<ul style="list-style-type: none"> a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) b) Endorsement: Types of Endorsement c) Holder and Holder in Due Course, Privileges of Holder in Due Course. d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting e) Discharge of Negotiable Instruments: Meaning and Modes 	20H/3 0L
5	The Consumers Protection Act, 1986	<ul style="list-style-type: none"> a) Objectives and features of Consumers Protection Act b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person c) Unfair trade practices d) Consumer Protection Council (Central, State and District – their constitutions and objectives) e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission 	10H/1 5L
6	Electronic Commerce Act, 1998	<ul style="list-style-type: none"> a) Definitions: Computer, Electronic signature, Internet, Information. b) Formation and Validity of Electronic Contracts (e-contracts) (Section 15) c) Effectiveness between parties(Section16) 	10H/1 5L
			90H

INFORMATION TECHNOLOGY & ITS BUSINESS APPLICATIONS

Paper 2 : Semester 3

Subject Code : FACSSEC01M

Total No. of Credits - 02

Full Marks 25

[Internal Assessment: 15 Marks Semester-End Examination: 10 Marks]

TOTAL CLASS HOURS : 45 [LECTURE HOURS 15 & PRACTICAL HOURS 30]

Module I

Information Technology and Its Application in Business (Theory)

Unit 1: Information Technology and Business [15H/23L]

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].

Module II

Information Technology and Its Application in Business (Practical)

Unit 2 : Word Processing [05H/8L]

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

Unit 2: Preparing Presentations [05H/8L]

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.

Unit 3: Spreadsheet and Computerised Accounting [20H/30L]

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.

Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

Tally – Basic Features.

FINANCIAL ACCOUNTING II

Paper 3 : Semester 3

Subject Code : FACGCOR06T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Details	Hours/Lectures
1.	Partnership Accounts - I	<p><u>Profit and Loss Appropriation Accounts</u> Capital & Current A/C, Correction of appropriation items with retrospective effect.</p> <p><u>Change in Constitution of Firm</u> Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission – treatment of Goodwill, revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner.</p>	20H/ 30L
2.	Partnership Accounts - II	<p><u>Accounting for Dissolution of Firm</u> Insolvency of one or more partner, Consideration of</p>	25H/ 38L

		private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). Conversion of Partnership into Limited Company	
3.	Branch Accounting	Concept of Branch, Types of Branches. Synthetic Method - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses. Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.	10H/ 15L
4.	Hire Purchase and Instalment Payment System	Meaning, Difference with Instalment payment system, Allocation of Interest. Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only).	13H/ 20L
5.	Departmental Accounts	Concept, Objectives of preparation of departmental accounts. Apportionment of common cost, Preparation of Departmental Trading & P/L Account, Consolidated Trading & P/L Account, Inter departmental transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit.	10H/ 15L
6.	Investment Accounts	Preparation of Investment Account – treatment of brokerage, STT, cum and ex – interest, Valuation of Investment under FIFO and Average method. Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Transfer of securities (Simple problem).	12H/ 18L
			90

Notes : Companies' Accounting Standards Rules 2005 as amended from time to time are to be followed.

Year 2 : Semester 4

TAX RETURNS & FILING OF TAX RETURNS

Paper 1 : Semester 4

Subject Code : FACSSEC02M

Total No. of Credits - 02

Full Marks 25

[Internal Assessment: 15 Marks Semester-End Examination: 10 Marks]

TOTAL CLASS HOURS : 45 [LECTURE HOURS 15 & PRACTICAL HOURS 30]

UNIT 1: Income Tax Returns**(15H/23L)**

- a) PAN and TAN- Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery.
 b) Advance Tax (simple problems).
 c) Interest- Interest u/s 234A, 234B, 234C, (simple problems)
 d) Different Forms of Returns
 e) Different TDS Returns

UNIT 2: E-filing of Tax Returns**[30H/45L)**

- a) Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) offline/online for individual taxpayer, 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 and ITNS 281)
 e) e-TDS Return filing

Notes : For Project Work - Assignment based on each and every topic should be prepared.

DIRECT & INDIRECT TAXATION**Paper 2 : Semester 4****Subject Code : FACGCOR10T****Total No. of Credits - 06****Full Marks 75**

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

Objective – To provide basic knowledge of principles and provisions of Income Tax and GST Laws.

Module I : Income Tax

UNIT 1: a) Basic Concepts of Direct and Indirect Taxes; Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; **b) Residential Status and Incidence of Tax of Individual Assessee;** **c) Exempted income** – u/s 10(1), 10(10), 10(10A), 10(10AA),

10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38).

(15H/23L)

UNIT 2: Computations of Taxable Income under the head:

a) Salaries and b) Income from House Property

(20H/30L)

UNIT 3: a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend

(20H/30L)

UNIT 4: Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee.

(15H/23L)

UNIT 5: Filing of Returns: Due date of filing return, different types of returns, PAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due dates for advance payment of tax.

(05H/8L)

Module 2 : Goods & Service Tax

UNIT 6: Goods and Services Tax – Concept, GST council; Pre- and post-GST indirect tax structure in India; Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST; Registration; Meaning of taxable event; Meaning of goods and services; Supply of goods and services; Input tax, Input tax credit for payment of SGST, CGST, UTGST and IGST; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns.

(15H/23L)

BUSINESS ECONOMICS

Paper 3 : Semester 4

Paper Code : FACGCOR08T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1: Consumer Theory

[18H/27L]

Indifference curve approach: Consumer's preferences; Budget line; Consumer's equilibrium; Income consumption curve, Price consumption curve and the derivation of demand curve for a commodity (Normal, Inferior, Giffen); Hicksian decomposition of price Effect into income and substitution effect.

Unit 2: Demand & Supply

[18H/27L]

(a) Demand and Supply: Law of demand, Determinants of demand, Movements vs. shift in demand curve, Exceptions to the law of demand, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination.

(b) Measurement of various Elasticity of demand, Elasticity of supply.

Unit 3: Production and Cost

[12H/18L]

(a) Production: Concept of production and production function, Homogeneous production function; Law of variable proportions; Isoquant: definition and properties, Return to scale.

(b) Costs: Costs in the short run and in the long run.

Unit 4: Market Structure

(20H/30L)

(a) Perfect Competition: Assumptions --Theory of a firm under perfect competition, Demand and Revenue, Equilibrium of the firm in the short run and long run.

(b) Monopoly: Short-run and long-run equilibrium of monopoly firm, Concept of supply curve under monopoly, Allocation inefficiency and dead-weight loss monopoly, Price discrimination.

(c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumptions; Short run and Long run Equilibrium. (ii) Oligopoly, Duopoly – basic characteristics.

Unit 5 : National Income

[12H/18L]

National Income Accounting, Concepts of GDP, GNP, NNP, NDP, Real and Nominal National Income, Circular flow of income

Unit 6 : Money and Inflation

[10H/15L]

Concept of demand for and supply of money --Quantity theory of money and Keynesian theory of demand for money, Measures of money supply, High powered money, Concept of Inflation, Demand-pull and cost push theories of inflation, Monetary and fiscal policies to control inflation.

Year 3 : Semester 5

AUDITING

Paper 1 : Semester 5

Subject Code : FACGGEC01T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit -I : Introduction (20H/30L)

Auditing : Introduction, meaning, objectives, basic principles and techniques, advantages and limitations, classification of audit. Audit planning and procedures – relevant documents. Internal control-internal check and internal audit, vouching and verification of Assets and liabilities (including relevant SAP's)

Unit-II: Audit of Companies (25H/38L)

Audit of limited companies: Company auditor – qualifications and disqualifications, Appointment, Rotation, Removal , Remuneration , Rights and Duties , Auditor's Report , Liabilities of Statutory Auditors under the Companies Act , 2013.
Divisible profits and dividend with special reference to depreciation, provisions and reserves as per Companies Act, 2013.

Unit-III: Audit Report and Certificate (15H/23L)

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.

Unit- IV: Audit of different Institutions (15H/23L)

Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and co-operative societies.
Audit of Local Govt.-Gram Panchayat, Panchayat –Samity and Zilla-Parishad, Municipality and Municipal Corporation.

Unit-V : Special Areas of Audit (15H/23L)

Special features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit.

ENTREPRENEURSHIP DEVELOPMENT

Paper 2 : Semester 5

Subject Code : FACSSEC03M

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit-I: Introduction

[18H/27L]

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit-II: Entrepreneurship and Micro, Small and Medium Enterprises

[18H/27L]

Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.

Unit-III: Sustainability of Entrepreneurship

[30H/45L]

Public and private system of stimulation, support and sustainability of entrepreneurship; Role of Central Government and State Government in promoting 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

Unit-IV: Sources of business ideas and tests of feasibility

[12H/18L]

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; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non financial institutions.

Unit-V: Mobilization of Resources

[12H/18L]

Mobilizing resources for start-up -- Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems

DISCIPLINE-SPECIFIC ELECTIVE SUBJECTS

A.

Accounting & Finance Specialisation

BANKING AND INSURANCE

Paper 1A : Semester 5

Subject Code : FACGDSE01T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit-1: Introduction **[15H/23L]**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

Unit-2: Cheques and Paying Banker **[15H/23L]**

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit-3: Bank Lending **[15H/23L]**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, NPA Management.

Unit-4: Internet Banking **[30H/45L]**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit-5: Insurance **[15H/23L]**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

CORPORATE ACCOUNTING

Paper 2A : Semester 5

Subject Code : FACGDSE02T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

UNIT	AREA/TOPIC	HOURS/LECTURES
UNIT-1	COMPANY FINAL ACCOUNTS	
	❖ Introduction of Company Act relevant for preparation of Statement of Profit and Loss Account and Balance Sheet	3H/5L
	❖ Preparation of Statement of Profit and Loss Account and Balance Sheet of domestic company	10H/15L
	❖ Schedule III of the Companies Act 2013, treatment of Tax Transfer to Reserve, Dividend applicable Tax (out of Profit and Reserve)	2H/3L
UNIT-2	Introduction of company and Accounting for Shares and Debentures	
	Documents of a Company: Maintenance of books of accounts including Statutory Books and Annual Return	1H/2L
	❖ Meaning and types of shares ;Rules and Regulations according to Company Act 2013 relevant to issue and forfeiture of Shares	1H/2L
	❖ Accounting for issue and forfeiture ,re-issue of shares-pro-rata, other than cash, to Promoters; Meaning of Debenture, Issue and Redemption of Debenture	8H/12L
	Bonus Shares and Right Shares- Rules and Accounting Procedures	1H/2L
	Underwriting of Shares- Rules and Accounting Procedures	2H/3L
	❖ Employees Stock Option Plan- Rules and Accounting	2H/3L

	procedure for ESOP and ESPS.	
Unit-3	Buy back of Shares and Redemption of Preference Shares	
	❖ Rules and accounting for buy back	2H/3L
	❖ Redemption of Preference Shares (with and without Bonus Shares)	3H/5L
Unit-4	❖ Valuation of Goodwill and Shares	
	❖ Goodwill: Meaning and types; Valuation of goodwill using different methods, need for valuation	4H/6L
	❖ Valuation of Equity Shares (both fully and partly paid) by using intrinsic value and yield value method & fair value, cum-dividend and ex-dividend; majority and minority point of view. Valuation of Preference Shares, Bonus Shares, Right Shares	8H/12L
UNIT-5	Amalgamation, Absorption and Reconstruction of Company:	
	❖ Amalgamation- meaning and differences, causes of amalgamation, Recommendation and Application of AS-14 (old), Business Combination (Ind AS-103), Accounting for Amalgamation in the nature of merger and in the nature of purchase. Absorption of Company (with inter-company investment), Schemes for Amalgamation	10H/15L
	❖ Reconstruction- Internal and External-Provisions, rules and accounting, Schemes for internal reconstruction.	10H/15L
UNIT-6	Liquidation of Companies	
	❖ Meaning, types and procedures	1H/2L
	❖ Statement of Affairs	5H/8L
	❖ Liquidator's final statement of accounts	5H/8L
UNIT-7	Accounting for Holding Company	
	❖ Meaning, Legal requirements, relevant accounting standard	2H/5L
	❖ Consolidation Procedure as per AS 21(old) and relevant terms and issues as per Ind AS 27 ❖ Preparation of Consolidated Balance Sheet (Simple Holding)	10H/15L
		90

B. Marketing Specialisation

CONSUMER BEHAVIOUR & SALES MANAGEMENT

Paper 1B : Semester 5

Subject Code : MKTADSE01T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1: Consumer Behaviour – Concept and Overview (20H/30L)

Concept of Consumer Behaviour, model of consumer decision-making -- input, process, output. Steps in the process – need identification, information search, evaluation of alternatives, purchase decision, post-purchase behaviour.

Unit 2: Factors Affecting Consumer Behaviour (20H/30L)

Internal: Needs and motives, perception, learning, attitudes, personality and lifestyle.
External: Family, Reference groups, social class and culture.

Unit 3: Consumer Versus Organisational Buying Behaviour [05H/8L]

Characteristics, Consumer versus organizational buying behavior, factors affecting organizational buying behavior. (5L)

Unit 4: Sales Force Management [15H/23L]

Objectives, Strategies, Structure, Size of Sales Force; Compensation of Sales Force. Recruitment, Selection, Placement, Transfer, Training and Development, and Grievance, Handling of Sales Force; Motivating, Leading and Communicating with the Sales Force; Performance Evaluation of Sales Force.

Unit 5: Sales Management Process [15H/23L]

Nature and Importance; Personal Selling as a Career; Steps in Personal Selling – Prospecting, Pre-approach and qualifying. Methods of Approaching a Customer; Presentation – Planning, Process and Styles; Handling Customer Objections; Types of Objections; Negotiations- Bargaining approaches, Bargaining Strategies and Tactics during Negotiation. (15L)

Unit 6: Salesmanship and Buyers' Behaviour [15H/23L]

Functions and Qualities of a Salesman; Understanding Buyer Behaviour and Buyer-Seller Interactions; Product knowledge; Customer Knowledge; Relationship Management, Types of Selling; Effective Sales Process; Executing and Following up of Sales Order.

CONSUMER BEHAVIOUR & SALES MANAGEMENT

Paper 1B : Semester 5

Subject Code : MKTADSE01T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

Marks]**TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]****Unit 1: Consumer Behaviour – Overview****[20H/30L]**

Concept of Consumer Behaviour, model of consumer decision-making -- input, process, output. Steps in the process – need identification, information search, evaluation of alternatives, purchase decision, post-purchase behaviour. (20L)

Unit 2: Factors Affecting Consumer Behaviour**[20H/30L]**

Internal: Needs and motives, perception, learning, attitudes, personality and lifestyle.
External: Family, Reference groups, social class and culture. (20L)

Unit 3: Consumer Versus Organisational Buying Behaviour**[05H/8L]**

Characteristics, Consumer versus organizational buying behavior, factors affecting organizational buying behavior. (5L)

Unit 4: Sales Force Management**[15H/23L]**

Objectives, Strategies, Structure, Size of Sales Force; Compensation of Sales Force. Recruitment, Selection, Placement, Transfer, Training and Development, and Grievance, Handling of Sales Force; Motivating, Leading and Communicating with the Sales Force; Performance Evaluation of Sales Force. (15 L)

Unit 5: Sales Management – Process**[15H/23L]**

Nature and Importance; Personal Selling as a Career; Steps in Personal Selling – Prospecting, Pre-approach and qualifying. Methods of Approaching a Customer; Presentation – Planning, Process and Styles; Handling Customer Objections; Types of Objections; Negotiations- Bargaining approaches, Bargaining Strategies and Tactics during Negotiation. (15L)

Unit 6: Salesmanship and Buyers' Behaviour**[15H/23L]**

Functions and Qualities of a Salesman; Understanding Buyer Behaviour and Buyer-Seller Interactions; Product knowledge; Customer Knowledge; Relationship Management, Types of Selling; Effective Sales Process; Executing and Following up of Sales Order. (15L)

PRODUCT & PRICING MANAGEMENT AND MARKETING COMMUNICATION

Paper 2B : Semester 5

Subject Code : MKTADSE02T

Total No. of Credits - 06

Full Marks 75

**[Internal Assessment: 25 Marks Semester-End Examination: 50
Marks]**

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1: Product

[10H/15L]

Meaning & concept of Product, features, importance, classification, Levels of Product Service: Meaning & features. Classification of Services. Product Mix – length, width, depth, consistency, BCG Matrix. PLC – concept, features and strategies, uses and limitations, different shapes of PLC.

Unit-2: New Product Development

[20H/30L]

New Product – Definition, stages of New Product Development, factors affecting new product development, adoption process, diffusion of industrial innovation. New Product failure- reasons, test marketing – definition, advantages and disadvantages. Meaning & functions of Packaging, packaging strategies, packing notes and packing lists, Package Aesthetics, legal & ethical aspects of packaging, features of good packaging. Concept & Importance of Branding, Brand Selection Process; strategies, brand positioning, brand repositioning strategies, leader positioning and follower positioning.

Unit-3: Pricing

[15H/23L]

Concept & Importance of Pricing, features of pricing, factors determining effective pricing, process of price setting, pricing objectives and methods, resale price maintenance – concept, advantages, disadvantages, importance of price in consumer buying process, various aspects of service pricing, price cartel, Pricing in Indian context, regulatory price environment.

Unit 4: Marketing Communications

[15H/23L]

Concept & Importance of Marketing Communication, Steps involved in the process of Communication, Barriers to Marketing Communication, Marketing Communication Mix: Concept & Elements, Concept and Importance of Advertising, Sales Promotion, Personal Selling & Publicity, Advertising Media: Types. New Trends in Marketing Communication.

Unit-5: Advertising Process

[15H/23L]

Advertising Appeal, Copy Writing, Headline, Illustration, Message, Copy Type, Campaign Planning, Different Types of Media, Media Planning, Scheduling. Advertising Agency Roles, Relationships with Clients, Role of Advertising Department, Measuring Advertising Effectiveness, Legal and Ethical Aspects of Advertising.

Unit 6: Sales Promotion

[15H/23L]

Meaning, Nature and Function, Types, Sales Promotion Techniques (Sample Distribution, Coupon, Price off, premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions, Role of Sales force, Limitation of Sales Promotion.

C. Systems & Operations Specialisation

FUNDAMENTALS OF COMPUTER

Paper 1C : Semester 5

Subject Code : SYOADSE01T

Total No. of Credits – 06 [5+1]

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 105 [LECTURE HOURS 75 & PRACTICAL HOURS 30]

Unit 1 :Digital Computer Systems

[15H/23L]

Evolution of Digital Computer Systems – supercomputer, mainframe, minicomputer, server, microcomputer, workstation; Mobile Computing; Block Diagram of Digital Computer Systems; Functioning of Microprocessor; Data processing - Machine Instruction Cycle; Computer Hardware I/O Components; Computer Memory Hierarchy.

Unit 2 :Computer Software

[15H/23L]

Programming languages – Low level and High level; Systems Software - Machine language, Assembly Language, Operating Systems – features, types; Systems Control Programs - Disk Operating System and Batch File Programming; Language processors - Translator, Compiler and Interpreter ;High level language - Application Software, Utility Software, Open Source OS & software;Software Security Issues, Ethical Hacking.

Unit 3 :Number System and Binary Arithmetic [15H/23L]

Positional Number Systems – Decimal, Binary, Octal, Hexadecimal; Data Representation – decimal-binary& alphanumeric representation (BCD, EBCDIC, Gray Code, Unicode, ASCII); Fixed Point and FloatingPoint Representation; Binary Arithmetic – Addition, Subtraction, Multiplication; Signed Number Representation – One’s Complement, Two’s Complement.

Unit 4 : Logic Gates and Boolean Algebra [15H/23L]

Digital Logic Gates; Boolean Algebra; Representation of Boolean function – Truth Table, Logic Diagrams, Simplified Circuits.

Unit 5 :Basic Programming Techniques – an Overview [15H/23L]

Program execution modes – Batch, Online, Time-sharing; Procedure-Oriented Programming (POP) - Algorithm and Flowcharting techniques to a given problem (branching, looping); Object-Oriented Programming (OOP) – meaning of Object, Class, Data Abstraction & Encapsulation, Inheritance, Polymorphism, Dynamic Binding, Message Passing; Benefits & applications of OOP;Structured Programming.

Unit 6 : Programming in Basic / C/ C++(Practical) [30H/45L]

Basic Syntax; Saving, Running, Merging, Erasing Programs, Getting Data into the Memory, Restore Statement; Workings with constants & variables, arithmetic expressions, relational expressions, printer controls, jumping (GO TO statement), branching (IF..THEN statement), looping (FOR..NEXT statement), subscripted variables, functions & subroutines.

Note : (Alternative if not covered in other modules)

Unit 6 : Computerized Accounting – Practical Tally.

**DATABASE MANAGEMENT SYSTEM & NETWORKING
Paper 2C : Semester 5**

Subject Code : SYOADSE02T
Total No. of Credits – 06 [5+1]
Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 105 [LECTURE HOURS 75 & PRACTICAL HOURS 30]

Unit 1. Introduction to DBMS: Concepts of database and database management system(DBMS). Data abstraction. Architecture – three schema architecture. Administration roles. **[15H/23L]**

Unit 2. Data models & Languages : hierarchical model, network model and relational model. Database languages: Data Definition Language (DDL), Data Manipulation Language (DML), and Data Control Language(DCL). **[15H/23L]**

Unit 3. SQL – An Overview: SQL constructs, embedded SQL , Query & Query Optimization Techniques. **(Practical) [30H/45L]**

Unit 4. Database Design & Normalisation : Design phases - conceptual, logical and physical . ER diagram and model. Database Normalisation: Concept. Normal forms - 1NF, 2NF, 3NF, BCNF. **(15H/23L)**

Unit 5. Indexing; Single level indexing - Primary, Clustering, Secondary. Multilevel indexing. **(15H/23L)**

Unit 6 : Networking Internet and E-Communication : Data Transmission, Goal of Network, Network Architecture, LAN, WAN, Various Topologies, Communication Media, Basic Network Concepts, Client-server Concept, Internet – concept, history, Development in India, **[15H/23L]**

Year 3 : Semester 6

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Paper 1 : Semester 6

Subject Code : FACGGEC02T

Total No. of Credits - 6

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Module: I – Marketing Management (3 Credit)**Unit – 1: Introduction to Marketing Management [15H/23L]**

Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing. Marketing Mix: Concept & Elements. Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation. Factors determining Market Segmentation.

Unit – 2 : Product & Pricing [15H/23L]

Product: Meaning & importance, Classification, Product Mix. Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling. Price & Pricing: Concept & importance, Pricing methods & policies. Factors to be considered in pricing of a product.

Unit – 3 : Physical Distribution & Promotion [15H/23L]

Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix- Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen.

Module : II Human Resource management (HRM) (3 credit)**Unit – 4 : Fundamentals of HRM [15H/23L]**

Meaning and concept of HRM. Evolution & Developments of HRM (in brief). Nature, objectives, importance, scope and functions of HRM, Job Analysis – Definition, Human resource planning- Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization.

Unit – 5 : Acquisition & Development of Human Resource [15H/23L]

Recruitment of Human resources – Sources (internal & external) Advantages and disadvantages of internal and external sources of recruitment. Selection of Human resources – Definition, concept , significance and steps involved in selection process. Needs, objectives, and benefits of Training and Development. Difference between

training and education. Different Training methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits.

Unit – 6 : Maintenance of Human Resource [15H/23L]

Job evaluation- Definition, Objectives, procedures and advantages. Job Analysis- Definition, uses , process, purpose methods and aspects (Job description & Job specification).

Performance Appraisal - Meaning, objectives, methods of appraisal (brief concept of all traditional and modern methods along with their advantages and disadvantages).

Potential Appraisal – objectives and requirements, Remuneration System.

Industrial Relations- definition features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations.

Systems approach to industrial relations.

BUSINESS COMMUNICATION & E-COMMERCE

Paper 2 : Semester 6

Subject Code : FACSSEC04M

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Detailed	Hours/Lectures
	<u>Module I</u> Business Communication	
1.	Introduction Definition, objectives, importance, elements, process,	8H/12L

	forms, models, principles of effective communication, barriers to communication and remedial measures.	
2.	Types of Communication Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network	08H/12L
3.	Tools of Communication Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing	08H/12L
4.	Drafting Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan	21H/32L
	Module II E-Commerce	
5.	Introduction E-Commerce-meaning, nature, concepts, types, Advantages of E-commerce; forces behind e-commerce, e-governance [meaning, types, significance, and real life examples].	10H/ 15L
6.	E-commerce business models Concept, Type: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B)	10H/ 15L
7.	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.	20H/ 30L
8.	New Trends in E-Commerce Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	05H/ 8L
	Total Lecture Hours	90

DISCIPLINE-SPECIFIC ELECTIVE SUBJECTS

A.

Accounting & Finance Specialisation

FINANCIAL STATEMENT ANALYSIS

Paper 3A : Semester 6

Subject Code : FACGDSE03T

Total No. of Credits - 6

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

UNIT 1: Introduction to Financial Statements Analysis: Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – 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. **[20H/30L]**

UNIT 2: Ratios for FSA: Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios. **(20H/30L)**

UNIT 3: Fund Flow and Cash Flow Statements: Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position. **(20H/30L)**

UNIT 4: Equity Analysis: Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula. **(20H/30L)**

UNIT 5: Corporate Distress Prediction: Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis. **(10 L)**

BUSINESS ETHICS & CORPORATE GOVERNANCE

Paper 4A : Semester 6

Subject Code : FACGDSE04T

Total No. of Credits - 6

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Module I :Business Ethics

Internal Assessment: 12.5 marks, Semester-end Examinations: 25 marks

Unit1: Introduction **[15H/23L]**

Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach;

Unit 2 : Social Aspects of Business Ethics **[15H/23L]**

Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader;

Unit 3: Managing Ethical Dilemmas **[15H/23L]**

Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM

Module II

Corporate Governance

Internal Assessment: 12.5 marks, Semester-end Examinations: 25 marks

Unit 1: Framework of Corporate Governance in India **[15H/23L]**

Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013

Unit 2: Major Corporate Scandals in India and Whistle-blowing policy [15H/23L]

Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India

Unit 3: Corporate Social Responsibility (CSR) [15H/23L]

Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013

B. Marketing Specialization**RURAL MANAGEMENT & MARKETING OF SERVICES****Paper 3B : Semester 6****Subject Code : MKTADSE03T****Total No. of Credits - 6****Full Marks 75**

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Unit	Detailed	Hours/Lectures
	<u>Module I : Retail Management</u>	
1.	Introduction to Retail Management Meaning/Definition of Retail Management; Importance; Functions. Retail Formats Concept; Types of Retailing – Multi Channel Retailing, Single Retailing in India Present scenario of retailing in India; Factors determining Growth of Retailing in India; Impact of Retail in Nation's Economy;	20H/ 30L
2.	Pricing in Retail Concept of Pricing in Retailing; Factors affecting Retail Pricing; Importance of Retail Pricing.	15H/ 23L

3.	Promotion in Retail Need and Objective of Promotional Mix in Retailing; Promotional Mix and Strategy development; Customer Relationship Management.	10H/ 15L
Module II : Marketing of Services		
4.	Introduction to Services Marketing – Overview Concept of services; Types; Function; Nature; Characteristics; Understanding Services Customers; Impact of service marketing in the economy of a country. Managing Services Quality; Relationship marketing – Concept; Service Communication Mix; Communication Strategy.	10H/ 15L
5.	Issues in Marketing Mix of Services Service- Product or Packages; Pricing in Services; Place in Services; Promotion of Service; People in Services; Physical Evidence; Process Management.	15H/ 23L
6.	Service Marketing in Non-profit and profit Organizations Travel and Tourism; Financial Services; Information Technology Services; Media Services; Health Care Services; Educational Services	15H/ 23L
Total Lecture Hours		90

RURAL MARKETING & INTERNATIONAL MARKETING

Paper 4B : Semester 6

Subject Code : MKTADSE04T

Total No. of Credits - 6

Full Marks 75

**[Internal Assessment: 25 Marks Semester-End Examination: 50
Marks]**

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Unit 1: Rural Marketing – An Overview [20H/30L]

Concept, scope and importance, rural vs. urban marketing, Current trends in Rural Markets in India. Characteristics, Attitude and Behaviour, Buying patterns and factors influencing rural consumer.

Unit 2: Rural Products & Organisations – Different Types [25H/38L]

Types of products – seeds, fertilizers, agro chemicals and their markets, Role of Government and other Organizations in Marketing Agricultural Products. Types of Co-operative marketing, Structure of co-operations, Problems of Rural Marketing and Agricultural Marketing.

Unit 3: International Marketing – An Overview [10H/15L]

Definition of international marketing, domestic vs. international marketing, process of internationalization, EPRG framework.

Unit 4: International Marketing Environment [10H/15L]

Economic -cultural – culture and its characteristics, influence of culture on consumption decisions, political and legal environment.

Unit 5: International Marketing Strategy & Documentation [25H/38L]

International product life cycle, branding, Promotion strategies, standardization versus adaptation; Distribution: methods of entry into foreign markets, foreign market channels; International pricing methods: transfer pricing, dumping, countertrade, factors affecting pricing. Process of importing and exporting; Documentation: certificate of origin, bill of lading, letter of credit.

C. Systems & Operations Specialization**INTERNET & WWW AND FUNCTIONAL E-BUSINESS SYSTEM****Paper 3C : Semester 6****Subject Code : SYOADSE04T****Total No. of Credits – 06 [5+1]****Full Marks 75****[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]****TOTAL CLASS HOURS : 105 [LECTURE HOURS 75 & PRACTICAL HOURS 30]**

Module I: INTERNET AND WORLD WIDE WEB

Unit 1. Working of the internet with TCP/IP: Origin of TCP/IP. TCP/IP communication architecture, Internet Architecture, Working of TCP/IP, TCP/IP Applications - FTP, Telnet, Simple Mail Transfer Protocol, Network File System. **(Practical) (30H/45L)**

Unit 2. Internet Concepts: WWW, Internet and E-Commerce, Linking to the Internet, Internet Address, Internet Tools- Information Retrieval tools (ftp, Gopher), Communication Tools (Email, FTP, Telnet, Usenet), Multimedia Information Tools (Home page), Information Search Tools (Archie, Veronica, WAIS). Domain Name System. **(10H/15L)**

Unit 3. Intranet and Extranet: Intranet, Intranet vs. Groupware, Intranet Hardware, Intranet Software, Intranet Services (Web (HTTP) Publishing, HTML,), Communication Systems (Email, Fax), Software used in Electronic mail, Electronic Meeting Systems (Audio conferencing, Video Conferencing, Groupware), Extranet. **(06H/9L)**

Unit 4. Internet Security: Security on the internet, Network and Website Security Risks, Site Hacking, Security Incidents on the internet security and email, network and website security, Firewall (Concept, Components and Constituents, Benefits), Enterprise wide security Framework, secure physical infrastructure). **(10H/15L)**

Module II: FUNCTIONAL E-BUSINESS SYSTEM

Unit 1. Applications of E-Business: Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services, Obstacles in adopting E-Business Applications. **(05H / 8 L)**

Unit 2. E-Strategy: Information and Strategy, The virtual value chain planning E-Business project, E-Business strategy and knowledge management. **(04H/6L)**

Unit 3. Customer-effective Web design: Requirements of Intelligent Websites, Website Goals and Objectives, planning the budget, analyzing website structure, fixed versus flexible webpage design, choosing a page size, website development tools, design alternatives, outsourcing web design, testing and maintaining websites. **(20H / 30L)**

Unit 4. Mobile Commerce- Wireless Spectrum, WAP - Origins of WAP, WAP Architecture, Wireless Datagram Protocol (WDP), Short Message Services, General Packet Radio Service (GPRS), Wireless Technology (CDMA, GSM), Different generations in Wireless Communication, Mobile commerce and its future in India. **(20H/30L)**

COMPUTER APPLICATION & E-BUSINESS APPLICATION (Practical)
Paper 4C : Semester 6
Subject Code : SYOADSE04T
Total No. of Credits - 06
Full Marks 75
[Internal Assessment: 25 Marks Semester-End Examination: 50
Marks]
TOTAL CLASS HOURS : 180 [PRACTICAL HOURS 180]

Module I

COMPUTER APPLICATION (Practical)
Internal Assessment: 12.5 marks
Semester-end Examinations: 25 marks
Total : 37.5 marks

Unit 1: C++ [30H/45L]
 Unit 2: Use of Accounting software package – TALLY [60H/90L]

Module II

E-BUSINESS APPLICATION (Practical)
Internal Assessment: 12.5 marks
Semester-end Examinations: 25 marks
Total : 37.5 marks

Unit 1: HTML & DHTML [60H/90L]
Unit 2: JAVA [30H/45L]

1. OOPS Concept and Introduction to JAVA. 2. An overview of Java. 3. Data Types - variables and arrays. 4. Operators, Control statements. 5. Classes and objects. 6. Inheritance. 7. String and string buffer. 8. Exception handling. 9. Applets.

SECTION – C
MEDIUM OF INSTRUCTION FOR THE EXAMINEES

Resolved unanimously that the Question Papers for the General Candidates will be set in both Bengali and English. They can also answer in English/Bengali Language.

SECTION – D
PROPOSED QUESTION PATTERN IN THE SEMESTER-END EXAMINATIONS
for
Three year B.Com. General Course
Semester wise Structure of Syllabus CBCS
To be effective from the Academic Session 2018-19

Year 1: Semester 1

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
FACGCOR01T	Financial Accounting I	10	2	3
		15	2	3
FACGCOR02T	Principles & Practice of Management	2	5	8
		5	4	6
		10	2	20
FACGGEC01T	Business Economics	2	5	8
		5	4	6
		10	2	20

Year 1: Semester 2

Paper No.	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
FACGCOR03T	Cost & Management Accounting I	10	2	3
		15	2	3
FACGCOR04T	Marketing Management and Human Resource Management	2	5	8
		5	4	6
		10	2	20
FACHGEC02T	Business Mathematics & Statistics	2	5	8
		5	4	6
		10	2	20

Year 2: Semester 3

Paper No.	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
FACGCOR05T	Business Regulatory Framework	2	5	8
		5	4	6

		10	2	20
FACGCOR06T	Direct Taxation	10	2	3
		15	2	3
FACGCOR07T	Financial Accounting II	10	2	3
		15	2	3
FACHGECO3T	Business Communication & E-Commerce	2	5	8
		5	4	6
		10	2	20
FACSSEC01M	Information Technology & its Business Application	10	1	10
		15	Practical	

Year 2: Semester 4

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
FACGCOR08T	Company Law	2	5	8
		5	4	6
		10	2	20
FACGCOR09T	Indirect Taxation	10	2	3
		15	2	3
FACGCOR10T	Cost & Management Accounting II	10	2	3
		15	2	3
FACHGECO4T	Entrepreneurship Development	2	5	8
		5	4	6
		10	2	20
FACSSEC02M	Tax Returns & Filing of Tax Returns	10	1	10
		15	Practical	

Year 3: Semester 5

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
FACGCOR11T	Auditing	2	5	8
		5	4	6
		10	2	20
FACGCOR12T	Indian Financial System	2	5	8
		5	4	6
		10	2	20
FACGDSE01T	DSE 1A: Banking & Insurance	2	5	8
		5	4	6
		10	2	20
FACGDSE02T	DSE 2A: Corporate Accounting	10	2	3
		15	2	3
MKTGDSE01T	DSE 1B: Consumer Behaviour and Sales Management	2	5	8
		5	4	6
		10	2	20
MKTGDSE02T	DSE 2B: Product & Pricing Management and Marketing Communication	2	5	8
		5	4	6
		10	2	20
SYOGDSE01T	DSE 1C: Fundamentals of Computer	2	5	8
		5	4	6

		10 25	2 Practical	20
SYOGDSE02T	DSE 2C: DBMS and Networking	2 5 10 25	5 4 2 Practical	8 6 20

Year 3: Semester 6

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
FACGCOR13T	Financial Management	10 15	2 2	3 3
FACGCOR14T	Research Methods & Project Work	5 2	3 5	5 8
FACGDSE03T	DSE 3A: Financial Statement Analysis	10 15	2 2	3 3
FACGDSE04T	DSE 4A: Business Ethics & Corporate Governance	10 15	2 2	3 3
MKTGDSE03T	DSE 3B: Consumer Behaviour and Sales Management	2 5 10	5 4 2	8 6 20
MKTGDSE04T	DSE 4B: Rural Marketing and International Marketing	2 5 10	5 4 2	8 6 20
SYOGDSE03T	DSE 1C: Internet & WWW and Functional e-Business System	2 5 10 25	5 4 2 Practical	8 6 20
SYOGDSE04T	DSE 2C: Computer Applications and e-Business Applications – Practical	2 5 10 25	5 4 2 Practical	8 6 20

