# Modules of Classes and Examinations, Odd Semester – July to December(2023-'24)
## CCFUP 3 Years Degree in Commerce
## Hiralal Bhakat College

**Semester-I**
**Course Type: Major**
**Course No.: I**
**Course Title: Financial Accounting I**
**Course Code: Comm1011**

Evaluation process is divided into three (3) components, viz. **C1, C2, and C3.**

Total Marks: **75** (10+5+60), Credits: 4, Lecture Hours: 64

**10** Marks for Internal Assessment (will be organized by the College in general and Department in Particular), that is **C1**. 10 Marks will be evaluated through **Class Test** or Assignment or Seminar. Appearance in **C1** is mandatory.

Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

Tentative **Date** and **Time** of Class Test or Assignment or Seminar: During the end of the 10th week of the semester when approximately 60% of the syllabus of course is to be completed.

**5** Marks for Attendance that is **C2**.
        Attendance: 50% & above but below 60% - 2 Marks
        Attendance: 60% & above but below 75% - 3 Marks
        Attendance: 75% & above but below 90% - 4 Marks
        Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University), that is **C3**.
Syllabus: Whole
Duration: Three Hours
Question Pattern:
        Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks.
        Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks.
        Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks.

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|---|---|---|---|
| 1 | Financial accounting conceptual framework: Accounting Principles, GAAP, Concepts and Conventions; Entity, Matching Concept, Dual Aspect, Money Measurement, Going Concern, Cost, Realization, Accruals, Periodicity, Consistency, Conservatism, Materiality and Full Disclosures. Accounting Standards: Concepts, benefits, and | 14 | Dr. Srirupa Ray (SR) |

| | | | |
|---|---|---|---|
| | procedure for issuing accounting standards in India. Salient features of First-time adoption of Indian Accounting Standards (Ind-AS101) International Financial Reporting Standards (IFRS): Need and due process to set IFRS. | | |
| 2 | Single 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. Sectional Balancing and Self-Balancing Ledger : Sectional Balancing Ledger: Concept of Sectional Balancing and preparation of Control accounts. ii) Self Balancing Ledger: Advantages, Recording process and preparation of Adjustment accounts | 15 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |
| 3 | Consignment Accounting: Basic features of Consignment; the difference between Consignment and Sales; Preparation of Accounts in the books of Consignor and Consignee at Cost price and Invoice price; Valuation of unsold stock; Ordinary Commission, Del-credere commission, Special Commission; Valuation of normal and abnormal loss; Preparation of Consignment Debtors Account | 10 | Shri Sukhen Kumar Mondal(SKM) |
| 4 | Loss of stock: Physical and ownership concept; concept of under-insurance and average clause; computation of claim with price change; consideration of unusual selling line; price reduction etc. | 5 | Shri Sukhen Kumar Mondal(SKM) |
| | Loss of Profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim | 5 | Dr. Srirupa Ray (SR) |
| 5 | Preparation of Accounts: P/L Appropriation Account, Capital & Current Account; Guarantee – by the firm, by a partner and both; correction of appropriation items with retrospective effect; change in the constitution of firm due to change in profit sharing ratio, | 6 | Shri Goutam Kumar Mondal (GKM) |
| | Admission, retirement and 4 admission-cum-retirement – treatment of Goodwill, revaluation of assets and liabilities (with and without alteration of books), treatment of reserve and adjustment relating to capital, treatment of Joint Life Policy; death of a partner. | 9 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |

**Semester-I**
**Course Type: Minor**
**Course No.: I**
**Course Title: Business Mathematics and Statistics-1**
**Course Code: Comm1021**

Evaluation process is divided into three (3) components, viz. **C1, C2, and C3.**

Total Marks: **75** (10+5+60), Credits: 4, Lecture Hours: 64

**10** Marks for Internal Assessment (will be organized by the College in general and Department in Particular), that is **C1**. 10 Marks will be evaluated through **Class Test** or Assignment or Seminar. Appearance in **C1** is mandatory.

Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

Tentative **Date** and **Time** of Class Test or Assignment or Seminar: During the end of the 10$^{th}$ week of the semester when approximately 60% of the syllabus of course is to be completed.

**5** Marks for Attendance that is **C2**.
    Attendance: 50% & above but below 60% - 2 Marks
    Attendance: 60% & above but below 75% - 3 Marks
    Attendance: 75% & above but below 90% - 4 Marks
    Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University), that is **C3**.
Syllabus: Whole
Duration: Three Hours
Question Pattern:
    Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks.
    Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks.
    Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks.

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|-------|--------|---------------|--------------------|
| 1 | a) Indices and Logarithms - Positive indices - Fractional indices - Operation with power functions; General laws of logarithms and its applications b) Set Theory - Representation of a set, Concept of Subset, Power sets, Size of a set: Set operationsunion, 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. c) Permutation and Combination: | 15 | |

| | | | |
|---|---|---|---|
| | Introduction, Fundamental Principle of Counting, Permutation, Combination | | |
| 2 | Compound interest; Formula for compound interest; Present value and discount; Nominal and effective rate of interest; Depreciation of Assets; Growth at a uniform rate. Annuities-Definition; Amount of an ordinary annuity; Present value of an annuity; Present value of perpetuity; Sinking Fund; Deferred Annuity; Endowment Fund. | 10 | |
| 3 | 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 a unique solution and involving not more than three variables)<br>b) Determinant of a square Matrix (up to third order), Expansion of a determinant; Types of determinants'; Properties of Determinants, Addition and Multiplication of determinants, Minor and cofactors of a determinant, Solution of a system of linear equations (having a unique solution and involving not more than three variables) using Cramer's Rule | 15 | Dr. Banshidhar Sahoo (BS) |
| 4 | Formulation of linear programming problem (LPP). The graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints | 6 | |
| 5 | a)Introduction: Definition of Statistics, Scope and limitations of Statistics, Variable and Attribute, Primary data and Secondary data, Methods of collection of primary data, Tabulation of statistical data, Frequency Distribution, Cumulative Frequency Distribution and Diagrammatic Presentation of Statistical Data. b) Measures of Central Tendency: Meaning of Measures of Central Tendency, Characteristics of an Ideal Measure of Central Tendency / Average, Concepts and Specific uses of Arithmetic, Geometric and Harmonic Means, Median and Mode, Practical Problems (simple type). c) Measures of Dispersion: Meaning of Measures of Dispersion, Characteristics of an Ideal Measure of Dispersion, Concepts and Specific uses of Range, Quartile Deviation , Mean Deviation, Standard deviation, Coefficient of Quartile Deviation, Coefficient of Mean Deviation and Coefficient of Variation, Practical Problems (simple type). d) Moments, Skewness and Kurtosis: Meaning and significance of Moments, Skewness, Kurtosis, Practical Problems (simple type). | 18 | |

**Semester-I**
**Course Type: Skill Enhancement Course (SEC)**
**Course No.: I**
**Course Title: E-Commerce**
**Course Code: Comm1051**

Evaluation process is divided into three (3) components, viz. C1, C2, and C3.

Total Marks: **50** (10+40), Credits: 3, Lecture Hours: 45

**10** Marks for Internal Assessment (will be organized by the College in general and Department in Particular), that is **C1**. 10 Marks will be evaluated through **Class Test** or Assignment or Seminar. Appearance in C1 is mandatory.

Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

Tentative **Date** and **Time** of Class Test or Assignment or Seminar: During the end of the 10th week of the semester when approximately 60% of the syllabus of course is to be completed.

**C2** is not applicable for SEC.

**40** Marks for Semester-end-Examination (will be organized by University) that is **C3**.
Syllabus: Whole
Duration: Four Hours
Question Pattern:
Answer 5 questions out of 8 carrying 02 marks each = 05 x 02 = 10 marks

Answer 02 questions out of 04 carrying 05 marks each = 02 x 05 = 10 marks

Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|-------|--------|---------------|--------------------|
| 1 | 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-marketplace)], 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, E-commerce vs M-commerce, E-commerce vs. E-business. Impact of E-commerce on society | 12 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |
| 2 | E-CRM-definition, features, goals of E-CRM | 8 | Shri Sukhen Kumar |

| | | | |
|---|---|---|---|
| | 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 | | Mondal(SKM) |
| 3 | 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 | 9 | Dr. Srirupa Ray (SR) |
| 4 | Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP | 8 | Shri Goutam Kumar Mondal (GKM) |
| 5 | Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations | 4 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |
| | Advertisement in Social Media-objectives, advantages and disadvantages, procedures | 4 | Dr. Srirupa Ray (SR) |

# Modules of Classes and Examinations, Odd Semester- July to December(2023-'24)

## B.Com(Honours) in Accounting and Finance

## Semester-III

## Hiralal Bhakat College, Nalhati

**Core Course 5 (CC-5) : Computer Applications in Business**

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together. 2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 & C2 is mandatory.

Total Marks: **75** (10+5+60), Credits: 6, Lecture Hours: 8 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular). 10 Marks will be evaluated through Class Test or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**5** Marks for Attendance that is **C3**.
    Attendance: 50% & above but below 60% - 2 Marks
    Attendance: 60% & above but below 75% - 3 Marks
    Attendance: 75% & above but below 90% - 4 Marks
    Attendance: 90% & Above - 5 Marks

**60** (40+20) Marks for Semester-end-Examination.

**40** Marks (Theory) for Semester-end-Examination (will be organized by University) that is C4.
Syllabus: Whole
Duration: Three Hours
Question Pattern:
- Answer 5 questions out of 8 carrying 02 marks each = 05 x 02 = 10 marks
- Answer 02 questions out of 04 carrying 05 marks each = 02 x 05 = 10 marks
- Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

20 Marks (Practical) will be organized by College.
Syllabus: Whole
Duration: Two Hours
Question Pattern/ Marks Division:
Viva- voce: 05 Marks
Computer Exam: 15 Marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|-------|--------|---------------|--------------------|
| 1 | 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. | 12 | |
| 2 | 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) | 5 | |
| 3 | 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] | 18 | |
| 4 | 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. | 10 | |
| 5 | 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 | 30 | Shri Sk Abdul Hanif (H. Sk.) |

| | | |
|---|---|---|
| Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions. Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression 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 | | |

## Core-Course 6 (CC-6): Cost Accounting-II

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together. 2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 & C2 is mandatory.

Total Marks: **75** (10+5+60), Credits: 6, Lecture Hours: 6 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular). 10 Marks will be evaluated through Class Test or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**5** Marks for Attendance that is **C3**.
> Attendance: 50% & above but below 60% - 2 Marks
> Attendance: 60% & above but below 75% - 3 Marks
> Attendance: 75% & above but below 90% - 4 Marks
> Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University) that is C4.
Syllabus: Whole
Duration: Three Hours
Question Pattern:
> Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks
> Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks
> Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|---|---|---|---|
| 1 | (1) 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.<br>(2) Batch Costing Meaning, features of Batch Costing, Preparation of Statement of Cost under Batch Costing, Economic Batch Quantity. | 10 | Dr. Srirupa Ray (SR) |
| 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. | 15 | Shri Sukhen Kumar Mondal(SKM) |
| 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. cost 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 over by products, treatment of by-products cost in cost accounting. | 15 | Shri Goutam Kumar Mondal (GKM) |
| 4 | Standard Costing: Meaning of standard 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. Advantage and criticism of standard costing | 15 | Shri Sukhen Kumar Mondal(SKM) |
| 5 | 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 break even analysis, margin of safety, angle of incidence | 10 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |

# Core Course (CC-7) Financial Accounting-II

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together. 2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 & C2 is mandatory.

Total Marks: **75** (10+5+60), Credits: 6, Lecture Hours: 6 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular). 10 Marks will be evaluated through Class Test or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**5** Marks for Attendance that is **C3**.
> Attendance: 50% & above but below 60% - 2 Marks
> Attendance: 60% & above but below 75% - 3 Marks
> Attendance: 75% & above but below 90% - 4 Marks
> Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University) that is **C4**.
Syllabus: Whole
Duration: Three Hours
Question Pattern:
> Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks
> Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks
> Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|---|---|---|---|
| 1 | 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 | 10 | Shri Sukhen Kumar Mondal(SKM) |
| 2 | 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 | 9 | Dr. Srirupa Ray (SR) |
|  | Independent branch – concept of wholesale profit and basic idea of incorporation. Departmental accounts: concept, objective of preparation of departmental accounts, apportionment of common cost; Preparation of | 6 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |

| | | | |
|---|---|---|---|
| | Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at seling price and elimination of unrealized profit. | | |
| 3 | Royalty Accounting | 10 | Dr. Srirupa Ray (SR) |
| 4 | Partnership Accounts-II<br>Accounting for dissolution of firm - insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution- surplus capital basis; maximum possible loss basis | 15 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |
| 5 | Company Accounts: 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 ESPS. Buy Back of Securities-meaning. rules and Accounting. | 15 | Shri Goutam Kumar Mondal (GKM) |

## Skill Enhancement Course-1 (SEC-1): E-Commerce

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together. 2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 & C2 is mandatory.

Total Marks: **50** (10+40), Credits: 4, Lecture Hours: 4 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular). 10 Marks will be evaluated through **Class Test** or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**C3** is not applicable for SEC-1.

**40** Marks for Semester-end-Examination (will be organized by College) that is **C4**.
Syllabus: Whole
Duration: Four Hours
Question Pattern:
  ➤ Answer 5 questions out of 8 carrying 02 marks each = 05 x 02 = 10 marks
  ➤ Answer 02 questions out of 04 carrying 05 marks each = 02 x 05 = 10 marks
  ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|---|---|---|---|
| 1 | E-Commerce-meaning, nature, concepts, advantages and disadvantages, types; 2. 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]. 3. Traditional commerce vs. E-commerce, Ecommerce vs M-commerce, E-commerce vs. E-business. Impact of E-commerce on society | 12 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |
| 2 | 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 | 8 | Dr. Srirupa Ray (SR) |
| 3 | 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. | 9 | |
| 4 | Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP | 8 | Shri Sukhen Kumar Mondal (SKM) |
| 5 | Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures | 8 | Shri Goutam Kumar Mondal (GKM) |

# General Elective 3 (GE-3) : Principles of Economics

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together. 2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 & C2 is mandatory.

Total Marks: **75** (10+5+60), Credits: 6, Lecture Hours: 6 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular). 10 Marks will be evaluated through Class Test or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**5** Marks for Attendance that is **C3**.

> Attendance: 50% & above but below 60% - 2 Marks
> Attendance: 60% & above but below 75% - 3 Marks
> Attendance: 75% & above but below 90% - 4 Marks
> Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University) that is **C4**.
Syllabus: Whole
Duration: Three Hours
Question Pattern:

> Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks
> Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks
> Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|-------|--------|---------------|--------------------|
| 1 | 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. | 12 | Dr. Srirupa Ray (SR) |
| 2 | 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 | 18 | |
| 3 | 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 | 10 | |

| 4 | Marginal Productivity Theory of Distribution - concepts of economic rent; Idea of Functional Distribution of Income. | 10 | |
|---|---|---|---|
| 5 | 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. | 15 | |

The row above continues from the previous page:

> firm; Concept of supply curve under monopoly; Price discrimination

# Modules of Classes and Examinations, Odd Semester- July to Dec. (2023-'24)

## B.Com(Honours) in Accounting and Finance

## Semester-V

## Hiralal Bhakat College, Nalhati

**Core Course-11 (CC-11): Taxation-I**

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together. 2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 and C2 is mandatory.

Total Marks: **75** (10+5+60), Credits: 6, Lecture Hours: 6 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular) 10 Marks will be evaluated through Class Test or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**5** Marks for Attendance that is **C3**.
                Attendance: 50% & above but below 60% - 2 Marks
                Attendance: 60% & above but below 75% - 3 Marks
                Attendance: 75% & above but below 90% - 4 Marks
                Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University) that is **C4**.
Syllabus: Whole
Duration: Three Hours
Question Pattern:

Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks
Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks
Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|---|---|---|---|
| 1 | 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). Residential Status and Incidence of Tax, Determination of Residential status of Individual assessee. Incomes which do not form part of Total Income Except section 10AA | 15 | Dr. Srirupa Ray (SR) |
| 2 | Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural incomes | 5 | Shri Goutam Kumar Mondal (GKM) |
| 3 | Income under the head Salaries and its Computation | 20 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |
| 4 | Income under the head House Property and its Computation | 10 | Shri Sukhen Kumar Mondal (SKM) |
| 5 | Income from Profits and Gains of Business or Profession | 15 | |

**Core Course-12 (CC-12): Auditing**

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together. 2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 and C2 is mandatory.

Total Marks: **75** (10+5+60), Credits: 6, Lecture Hours: 6 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular) 10 Marks will be evaluated through Class Test or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**5** Marks for Attendance that is **C3**.
               Attendance: 50% & above but below 60% - 2 Marks
               Attendance: 60% & above but below 75% - 3 Marks
               Attendance: 75% & above but below 90% - 4 Marks
               Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University) that is **C4**.
Syllabus: Whole
Duration: Three Hours
Question Pattern:

Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks
Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks
Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|-------|--------|---------------|--------------------|
| 1 | 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) | 10 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |
| 2 | Audit of limited Companies: Company Auditor, Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013  Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserves as per Companies Act. 2013 | 15 | Shri Sukhen Kumar Mondal (SKM) |
| 3 | 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 | 12 | Dr. Srirupa Ray (SR) |
| 4 | 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 | 13 | Shri Goutam Kumar Mondal (GKM) |
| 5 | 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 | 15 | Dr. Srirupa Ray (SR) |

**Discipline Specific Elective-1 (DSE-1): Management Accounting**

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together.  2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 & C2 is mandatory.

Total Marks: **75** (10+5+60), Credits: 6, Lecture Hours: 6 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular). 10 Marks will be evaluated through Class Test or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**5** Marks for Attendance that is **C3**.

> Attendance: 50% & above but below 60% - 2 Marks
> Attendance: 60% & above but below 75% - 3 Marks
> Attendance: 75% & above but below 90% - 4 Marks
> Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University) that is C4.
Syllabus: Whole
Duration: Three Hours
Question Pattern:

> Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks
> Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks
> Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|---|---|---|---|
| 1 | Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting –Role of Management Accountant. | 10 | Dr. Srirupa Ray (SR) |
| 2 | Comparative financial statement and common size financial statement: Meaning, objective, advantages, and disadvantages (simple problems only) | 15 | Shri Goutam Kumar Mondal (GKM) |
| 3 | 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 – Preparation of financial statements and statements of proprietors' fund from the given ratios. | 20 | Shri Sukhen Kumar Mondal (SKM) |
| 4 | Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7 | 10 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |

| 5 | 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 | 10 | Shri Sukhen Kumar Mondal (SKM) |

**Discipline Specific Elective-2 (DSE-2): Indian Financial System**

Evaluation process is divided into four (4) components, viz. C1, C2, C3 and C4. Internal Assessment of each course will consist of **C1** and **C2**. C1 and C2 will be taken together. 2/3 of the syllabus is to be completed during the 16th week of the course. Appearance in C1 & C2 is mandatory.

Total Marks: **75** (10+5+60), Credits: 6, Lecture Hours: 6 (per Week)

**10** Marks for Internal Assessment (will be organized by College in general and Department in Particular). 10 Marks will be evaluated through Class Test or Assignment or Seminar. Marks division of Class Test will be 10 or **5+5** or 2+2+2+2+2.

**5** Marks for Attendance that is **C3**.

         Attendance: 50% & above but below 60% - 2 Marks
         Attendance: 60% & above but below 75% - 3 Marks
         Attendance: 75% & above but below 90% - 4 Marks
         Attendance: 90% & Above - 5 Marks

**60** Marks for Semester-end-Examination (will be organized by University) that is C4.
Syllabus: Whole
Duration: Three Hours
Question Pattern:
         Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks
         Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks
         Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

**Topic List**

| Units | Topics | Lecture Hours | Name of Teacher(s) |
|---|---|---|---|
| 1 | Financial markets and institutions; Financial intermediation; An overview of Indian financial system; Important aspects of reforms in the Indian Financial Sector following liberalization | 15 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |
| 2 | 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 | 15 | Shri Sukhen Kumar Mondal (SKM) |
| 3 | Commercial banking – introduction, its role in project finance and working capital finance; | 15 | Shri Goutam Kumar Mondal (GKM) |

| | | | |
|---|---|---|---|
| | 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) | | |
| 4 | Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India | 10 | Dr. Srirupa Ray (SR) |
| 5 | Housing finance- Securitization; Venture capital finance-Definition, Stages; Factoring and Forfeiting services | 10 | Prof. Salil Kumar Sengupta (SKS) / Prof. Kiranmoy Bera (KB) |

Signature of Principal

Principal
Hiralal Bhakat College
Nalhati, Birbhum

Signature of H.O.D.

Head
Department of Commerce
Hiralal Bhakat College
Nalhati, Birbhum