

**Modules of Classes and Examinations, Even Semester-
January to June (2023-'24)
CCFUP 3 Years Degree in Commerce
Hiralal Bhakat College**

Semester-II

Course Type: Major

Course No.: II

Course Title: Cost and Management Accounting I

Course Code: Comm2011

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	Meaning and concept of Cost, Costing, Cost Accounting, and Cost Accountancy. Objectives and Scope of Cost and Management Accounting, Evolution, Advantages and Limitations of Cost and Management Accounting. Users of Cost and Management Accounting information. Role of Cost Accounting department and its relation with other departments. Cost Objects, Cost Units, Cost Centres	14	Dr. Srirupa Ray (SR)

	and Responsibility Centres Installation of Cost Accounting System. Cost Classification. Elements of Cost, Cost Control and Cost Reduction. Cost behaviour pattern, Separating the components of fixed, variable and semi-variable costs. Preparation of Cost Sheets for Manufacturing and Service Sectors. Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Methods of Costing and Techniques of Costing		
2	Concept of Material and Inventory. Material Control-Meaning, Objectives, Prerequisites, Elements and Advantages. Material Procurement: Organization, Methods, Procedures Pricing. Procedures and documentation involved in Procuring, Storing and Issuing material. Various inventory control techniques and determination of various stock levels. Computation of EOQ and apply the EOQ to determine the optimum order quantity. Material Issue procedure and valuation of material issues. Selection of pricing methods- FIFO, LIFO, Average etc. Various methods of inventory accounting and preparation of Stores Ledger/Account. Identification and Treatment of Normal and Abnormal Loss and its accounting treatment. Accounting and Control of Waste, Scrap, Spoilage and Defectives.	15	Shri Sukhen Kumar Mondal(SKM)
3	Meaning and importance of Employee/ Labour Cost in an organization Classification of Labour Cost, Labour cost control, Attendance and payroll procedures: Time Keeping and Time Booking, Meaning, importance, control and accounting treatment of Idle Time, Overtime. Labour turnover - -meaning, reasons, methods of measurement and control. Various methods of remuneration and incentive systems in the calculation of wages and bonuses, Time rate and piece rate system, Efficiency rating procedures, and Labour productivity.	10	Shri Goutam Kumar Mondal (GKM)
4	Overheads: Meaning and importance., Classification, Allocation, Apportionment, and Absorption of Overheads. i) Accounting and Control of Factory/Manufacturing Overheads. Primary distribution and Secondary distribution of factory overhead, Methods of absorbing overheads to various Products/Jobs, Types of overhead rates, Meaning and Treatment of under absorption and over absorption of overheads. 10 and apply the same in cost computations. ii) Accounting and Control of Administrative Overheads. iii) Accounting and Control of Selling and Distribution Overheads.	15	Prof. Kiranmoy Bera (KB)

	Concepts related to capacity, Treatment of certain items in costing: interest and financial charges, depreciation, packing expenses, fringe benefits, bad debt, training expenses, research and development cost, canteen expenses, and expenses for welfare activities.		
5	Concept of Cost Accounting or Cost Control System, Non-integral System of Accounting. Advantages and limitations of Non-Integral System, Cost Accounting Ledgers and Control Accounts and Scheme of Journal entries. Integrated or Integral Accounting System: Meaning, Advantages, Limitations, Features, and Prerequisites, Procedure of Recording under Integral Accounting System.	4	Dr. Srirupa Ray (SR)
	Reconciliation of Cost and Financial Accounts: Need for reconciliation, Reasons for differences in profit under financial and cost accounting systems. The procedure of preparation of reconciliation statement for profit under financial and cost accounting systems and Preparation of Memorandum Reconciliation Account. Accounting for Management Information and Cost Control.	6	Prof. Kiranmoy Bera (KB)

Semester-I

Course Type: Minor

Course No.: II

Course Title: Principles of Economics-I

Course Code: Comm2021

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 = $10 \times 02 = 20$ marks.

Answer 04 questions out of 06 carrying 05 marks each = $04 \times 05 = 20$ marks.

Answer 02 questions out of 04 carrying 10 marks each = $02 \times 10 = 20$ marks.

Topic List

Units	Topics	Lecture Hours	Name of Teacher(s)
1	1. Elementary concepts: Resources-scarcity – trade-off - choice – opportunity cost - Production Possibility Frontier & Basic Decisions/questions facing any economy – efficiency & growth – economic systems 2. Demand and Supply: Determinants of demand, movements vs. shift in the demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination. 3. Elasticity of demand and supply, Application of demand and supply (Price Ceiling and Price Floor, Price Rationing, Consumer Surplus, Producer Surplus). 4. 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 the demand curve for a commodity; Criticisms of the law of demand.	10	Dr. Srirupa Ray (SR)
2	Production: Firm as an agent of production; Concepts of Production function; Law of variable proportions – stages of production; Isoquants and its Properties – economic region of production; Return to scale (concepts only). Costs: Costs in the short run. Costs in the long run. Economics and Diseconomies of Scale.	15	Prof. Kiranmoy Bera (KB)
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 firm; Concept of supply curve under monopoly; Price discrimination (concepts and types/degrees) – equilibrium of a price discriminating monopolist.	15	
4	Introduction to Macroeconomic Variables – Circular	12	Dr. Srirupa Ray

	Flow of Income – Closed and Open Economy representation of an economy - Saving-Investment Identity, Measuring National Income - Real vs. Nominal GDP - GDP Deflator – limitations of GDP – fiscal policy (concept only)		(SR)
5	Concept and measures of money; demand for money; quantity theory of money; liquidity preference and rate of interest; money supply and credit creation; monetary policy	5	Dr. Srirupa Ray (SR)
	Cost of living and inflation: Inflation – Causes, Measurement, Effect, Measures to Control Inflation - Forms of Unemployment – Output Gap and NAIRU (Natural Rate of Unemployment); Inflation & Unemployment – Phillips Curve (short run and long run)	7	Prof. Kiranmoy Bera (KB)

Semester-II

Course Type: Skill Enhancement Course (SEC)

Course No.: II

Course Title: Computer Application in Business

Course Code: Comm2051

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: 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

Topic List

Units	Topics	Lecture Hours	Name of Teacher(s)
1	a) Definition and Characteristics of Computer. Generations of computers. CPU organization 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 (a brief description of different types). c) Input and Output Devices: Major types and their functions.	12	Shri Sk Abdul Hanif (H. Sk.)
2	Concept, types, functions of operating system; Software-Concepts and types of software.	10	
3	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	
4	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]	8	
5	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	

**Modules of Classes and Examinations, Even Semester- January to June
(2023-24')**

B.Com(Honours) in Accounting and Finance

Semester-IV

Hiralal Bhakat College, Nalhati

General Elective 4 (GE-4) : Indian Economy

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	Concept and Measures of Development and Underdevelopment; Human Development	10	Dr. Srirupa Ray (SR)
2	Composition of national income and occupational structure, the agrarian scene and industrial structure	10	
3	The evolution of planning and import substituting industrialization. Economic Reforms since 1991: Macro Economic Stabilization and Structural Adjustment; Agricultural reforms – subsidies, marketing, finance; New industrial policy of 1991 and its impact on industrial growth; Indian fiscal policy – Govt. budget, various deficit-fiscal reforms; Inflation management policies.	15	

4	The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic development.	15	Prof. Kiranmoy Bera (KB)
	a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. b) Industry and Services Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small-scale sector; Role of Foreign capital. c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility.	15	

Core Course-8 (CC-8) Financial Accounting-III

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 = $10 \times 02 = 20$ marks

Answer 04 questions out of 06 carrying 05 marks each = $04 \times 05 = 20$ marks

Answer 02 questions out of 04 carrying 10 marks each = $02 \times 10 = 20$ marks

Topic List

Units	Topics	Lecture Hours	Name of Teacher(s)
1	Redemption of Preference shares	7	Shri Sukhen Kumar Mondal(SKM)
	Issue and Redemption of Debentures.	8	Shri Goutam Kumar Mondal (GKM)
2	Corporate Financial Statements Under Companies Act, 2013; Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve) Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax).	12	Dr. Srirupa Ray (SR)
3	Goodwill- Valuation of different methods- Average Profit, Super Profit, Capitalization and Annuity Annuity. Valuation of Shares- Valuation of different methods- Asset Approach, Earnings Approach, Dividend Yield, Fair Value Method, Price-Earning Method, Productivity Factor Method Concepts and calculation: simple problems only	10	Shri Sukhen Kumar Mondal(SKM)
4	Internal & External Reconstruction of Companies	15	Prof. Kiranmoy Bera (KB)
5	Preparation of Consolidated Balance Sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI)	7	
	Basic Idea in IND AS110 (excluding shares acquired on different dates by the Parent company, chain and cross holding)	6	Dr. Srirupa Ray (SR)

Core Course-9 (CC-9) Marketing Management & Human Resource Management

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	Concept, Nature, Scope and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs. HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS	12	Shri Goutam Kumar Mondal (GKM)
2	Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment & selection (concept & importance), training & development (concept & importance), performance appraisal (concept & importance), Concept of industrial relations	13	Shri Sukhen Kumar Mondal(SKM)
3	Nature, scope and importance of marketing; various concepts of marketing, Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: Concept, importance, and components (Economic, demographic, Technological, Natural, Socio-Cultural and Legal) Concept of Service Marketing and Online Marketing	15	Prof. Kiranmoy Bera (KB)
4	Nature and Importance, Consumer's buying decision process; Factors influencing consumer's buying behavior Marketing Research: Meaning, Types and Techniques, Market Segmentation – Concept, Importance and Bases, Target Market selection, Positioning – Concept, importance and Bases.	15	Dr. Srirupa Ray (SR)
5	Concept and importance, Product classifications; Concept of product mix;	5	Prof. Kiranmoy Bera (KB)
	Branding, packaging and labeling; Product life-cycle	5	Dr. Srirupa Ray (SR)

Core Course-10 (CC-10) Corporate Laws

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	Meaning and Definition – Features, Highlights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company, Lifting of corporate veil.	13	Dr. Srirupa Ray (SR)
2	Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents. Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences	13	Shri Sukhen Kumar Mondal(SKM)
3	Director (Concept and Definition), DIN,	13	Prof. Kiranmoy

	Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Independent Director, Women director		Bera (KB)
4	Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture	13	Shri Goutam Kumar Mondal (GKM)
5	Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118)	7	Prof. Kiranmoy Bera (KB)
	Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions	6	Dr. Srirupa Ray (SR)

Skill Enhancement Course-2 (SEC-2) Entrepreneurship

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	Entrepreneurship – meaning, scope, nature, needs, elements, determinants and importance; role of an entrepreneur in economic growth, Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship	7	Dr. Srirupa Ray (SR)
2	Concept of business groups and role of business houses and family business in India; MSMEs – Concept, Registration Women Entrepreneurship - Concept, Problems and Prospects of Women Entrepreneurship, Role of women entrepreneurs in India, Self Help Group – Concept, importance.	10	Prof. Kiranmoy Bera (KB)
3	Public and private system of stimulation, support and sustainability of entrepreneurship, Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc., institutional support for entrepreneurship development – NEDB, NIESBUD, EDII, MSME-DI, DIC, DO-MSME, SFC, Commercial Banks, Cooperative Banks, Regional Rural Banks	10	Shri Goutam Kumar Mondal (GKM)
4	Significance of writing the business plan/ project planning; Contents of business plan/ project planning; Preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered) and conducting feasibility studies.	10	Prof. Kiranmoy Bera (KB)
5	Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems	8	Dr. Srirupa Ray (SR)

**Modules of Classes and Examinations, Even Semester- January to June
(2023-24')**

B.Com(Honours) in Accounting and Finance

Semester-VI

Hiralal Bhakat College, Nalhati

Core Course-13 (CC-13) Financial Management

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 Management: Meaning, core elements, objectives and scope – Role of Finance Manager Concept of time value of money – Techniques for dealing with time value of money Different sources of finance: Long term and short-term sources	10	Dr. Srirupa Ray (SR)
2	Different sources of finance: Long term and short-term sources Cost of Capital: Meaning, relevance and classification – Measurement of specific cost of	20	Shri Sukhen Kumar Mondal (SKM)

	capital and weighted cost of capital Capital Structure- Concept, importance and determinants, Concepts of DOL, DFL, DTL and Trading on equity and their computations (simple type)		
3	Meaning and importance of capital budgeting decisions – Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method	15	Prof. Kiranmoy Bera (KB)
4	Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement – Estimating working capital requirement – Strategies of financing current assets	10	Shri Goutam Kumar Mondal (GKM)
5	Meaning, nature and types of dividend, Some dividend policies, Determinants of dividend policy	10	Dr. Srirupa Ray (SR)

Core Course 14 (CC-14): Taxation-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 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	Income of other Persons included in Assessee's Total Income: Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A	15	Dr. Srirupa Ray (SR)
2	Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U; Rebate u/s 87A	15	Prof. Kiranmoy Bera (KB)
3	Rate of tax applicable to different assesses (except corporate assessee) Computation of tax liability of an individual	15	
4	Concept of Indirect Tax; Difference between direct tax and indirect tax; Concept, objectives, structure of GST; GST council; GSTN; Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Goods, Input tax, Input tax credit,	10	Shri Goutam Kumar Mondal (GKM)
	Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST	5	Shri Sukhen Kumar Mondal (SKM)
5	Tax Invoice, Credit Note, Debit Note, Payment of GST, Concepts of e-way bills, different types of GST return and time limit	5	Shri Sukhen Kumar Mondal (SKM)

Discipline Specific Elective-3 (DSE-3): Fundamentals of Investment

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 = $10 \times 02 = 20$ marks

Answer 04 questions out of 06 carrying 05 marks each = $04 \times 05 = 20$ marks

Answer 02 questions out of 04 carrying 10 marks each = $02 \times 10 = 20$ marks

Topic List

Units	Topics	Lecture Hours	Name of Teacher(s)
1	Concept, characteristics and objectives of investment, Investment vs. Speculation, Investment vs Gambling, Types of Investments – Commodities, Real Estate and Financial Assets, Investment decision process, Indian securities market, Market participants and trading of securities, Security market indices, Sources of financial information	10	Shri Sukhen Kumar Mondal (SKM)
2	Concept and features of bond, Types of bonds, Estimating bond yields, Bond risks	10	Dr. Srirupa Ray (SR)
3	Fundamental Analysis- Basic concepts of Economy analysis, Industry analysis and Company analysis, Technical Analysis- Concept, Dow theory, Price charts, Chart patterns, Dividend capitalization models of equity valuation	20	Shri Goutam Kumar Mondal (GKM)
4	Concept of return and risk, Portfolio and Diversification (Markowitz), Portfolio Risk and Return (2-securities); Introduction to Financial Derivatives-Concepts and features of forwards, futures, options and swaps	15	Prof. Kiranmoy Bera (KB)
5	Concept of investors' protection, Importance of investors' protection, Regulatory framework for investors' protection in India, Legislations for investors' protection in India – The Securities Contracts (Regulation) Act, 1956, Provisions under Companies Act 2013 for investors' protection, The SEBI Act, 1992, Investor grievance redressal mechanism at SEBI	10	Dr. Srirupa Ray (SR)

Discipline Specific Elective-4 (DSE-4): Project Work

In the Project Work paper each student will have to select one topic on which he/she will conduct a study and submit a project report in not less than 1500 words. The study may be based on primary data collected from field survey or on secondary data available from published sources. Each project report will be examined jointly by one internal examiner and one external examiner.

Total Marks: **75** (60+15); In the Project Work there will be 60 marks on the written project report.

There will be 15 marks consisting of presentation and viva voce on the project report.



Signature of Principal

Principal
Hiralal Bhakat College
Nalhati, Birbhum



Signature of H.O.D.

Head
Department of Commerce
Hiralal Bhakat College
Nalhati, Birbhum