

Modules of Classes and Examinations, 2021-22

B.Com(Honours) in Accounting and Finance

Semester-I

Hiralal Bhakat College, Nalhati

Core Course 1: Financial Accounting-I

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	22.09.2021	22.09.2021
Time	11 A.M. to 11.30 A.M.	11 A.M. to 11.30 A.M.
Syllabus	<ol style="list-style-type: none">1. The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.2. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need	<ol style="list-style-type: none">1. Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price. Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission: Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee.2. 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.3. Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim4. P/L Appropriation account; Capital &

	and procedures. 3. 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. Concept of Sectional Balancing, preparation of control accounts. Self Balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.	Current account; Guarantee – by firm, by partner and both; correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio. 5. Partnership Account: Admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy. 6. Partnership Account: Death of a partner
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
#Component 3 (C ₃) Whole Syllabus of CC 1 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

Core Course 2: Business Management

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	22.09.2021	22.09.2021
Time	11.30 A.M. to 12 Noon	11.30 A.M. to 12 Noon
Syllabus	1. Concept of Management: Need for Study, Managerial Functions – An overview; Coordination: Essence of Managership 2. Evolution of the Management Thought,	1. Decision-making – concept, importance; Committee and Group Decision-making Process 2. Concept and process of organising – An overview, Span of

	Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO 3. Planning - Types of Plan – An overview to highlight the differences. 4. Strategic Planning– Concept, process, Importance and limitations 5. Environmental Analysis and diagnosis (internal and external environment) – Definition, Importance and Techniques (Concepts of SWOT/TOWS/WOTS-UP, Competitor Analysis), 5. Business environment; Concept and Components	management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising 3. Staffing: Concept, Process 4. Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory 5. Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory) 6. Control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques of Control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Concept only)
Name of Teacher(s)	SKS,SKM	GKM,SKM,SR
Number of Classes	25 (Tentative)	40 (Tentative)
#Component 3 (C ₃) Whole Syllabus of CC2 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

General Elective 1: Business Mathematics

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	22.09.2021	22.09.2021
Time	12 Noon to 12.30 P.M.	12 Noon to 12.30 P.M.
Syllabus	1. Indices - Positive indices - Fractional indices - Operation with power functions 2. Logarithms – Definition, General laws	1. Determinant of a square Matrix (up to third order), Expansion of a determinant; Types of

	<p>of logarithms and its applications (Without the application of antilog)</p> <p>3. Set theory - Representation of a set, Concept of Subset, Power sets, Size of a set: Set operations-union, intersection, disjoint, set difference, complement; Properties of union and intersection of sets associative properties, commutative properties, identity property of union, intersection property of the empty set, distributive properties.</p> <p>4. Definition of Matrix, Different types of Matrix; Matrix Operations – Equality, Addition, Subtraction and Multiplication. Transpose of matrices, Inverse of a Matrix; Solution of linear simultaneous equations by matrix inversion method (having unique solution and involving not more than three variables)</p>	<p>determinants'; Properties of Determinants, Addition and Multiplication of determinants, Minor and cofactors of a determinant, Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's Rule.</p> <p>2. Mathematical functions and their types-linear, quadratic, polynomial, exponential, logarithmic function. Concepts of limit, and continuity of a function</p> <p>3. Concept and rules of differentiation-First principle formula and Standard formula of Derivatives.</p> <p>4. Higher order derivative (up to 2nd order). Maximum and Minimum values of a function.</p> <p>5. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials.</p> <p>6. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; definite integration; Finding areas in simple cases</p> <p>7. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.</p>
Name of Teacher(s)	BS	BS
Number of Classes	25 (Tentative)	40 (Tentative)
<p>#Component 3 (C₃)</p> <p>Whole Syllabus of GE1</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

Semester-III

Hiralal Bhakat College, Nalhati

Core Course 5: Computer Applications in Business

- Total 75 Marks
- 40 Marks for Semester-end-Examination[#] (will be organized by University)
- 20 Marks for Practical Examination (organized by the college)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	21.09.2021	21.09.2021
Time	11 A.M. to 11.30 A.M.	11 A.M. to 11.30 A.M.
Syllabus	<ol style="list-style-type: none"> Definition and Characteristics of computer. Generations of computer. CPU organisation and architecture: Arithmetic/Logic Unit (ALU), control Unit (CU) 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) Input and Output devices: Major types and their functions. d) Operating System: Concept, types, functions 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) 	<ol style="list-style-type: none"> 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] 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. 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 Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling

		<p>operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text 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</p> <p>6. Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company</p>
Name of Teacher(s)	Sk. Hanif	Sk. Hanif
Number of Classes	30 (Tentative)	45 (Tentative)
<p>[#]Component 3 (C₃) Whole Syllabus of CC5</p> <ul style="list-style-type: none"> ➤ 40 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

Core Course 6: Cost Accounting-II

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks

Number of Questions	1 out of 2	1 out of 2
Date	21.09.2021	21.09.2021
Time	11.30 A.M. to 12 Noon	11.30 A.M. to 12 Noon
Syllabus	<p>(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.</p> <p>(2) Batch Costing Meaning, features of Batch Costing, Preparation of Statement of Cost under Batch Costing, Economic Batch Quantity.</p> <p>(3) Contract Costing : Meaning, features, applicability of Contract Costing, Recording of Contract Cost, Progress payments, Retention money, Escalation clause, Preparation of Contract Account, Contractee Account and Extracts of Balance Sheet, Profit or Loss on incomplete contract.</p>	<p>(1) 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.</p> <p>(2) 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.</p> <p>(3) 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.</p> <p>4. Marginal Costing</p>
Name of Teacher(s)	SR,SKM	SKM,SKS,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>*Component 3 (C₃) Whole Syllabus of CC6</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

Core Course 7: Financial Accounting-II

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	21.09.2021	21.09.2021
Time	12 Noon to 12.30 P.M.	12 Noon to 12.30 P.M.
Syllabus	<p>(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.</p> <p>(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</p> <p>3) Independent branch – concept of wholesale profit and basic idea of incorporation.</p>	<p>1) Departmental accounts: concept, objective of preparation of departmental accounts, apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.</p> <p>2) Royalty Accounting.</p> <p>3) Partnership Accounts-I 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.</p> <p>4) 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.</p>
Name of Teacher(s)	SR, SKM	SKS, SR, GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>*Component 3 (C₃) Whole Syllabus of CC7</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

Skill Enhancement Course 1: E-Commerce

- Total 50 Marks
- 50=40 Marks for Semester-end-Examination[#] (will be organized by University) + 10 Marks for Class Test/ Assignment (will be organized by College in general and Department in Particular)

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
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Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	21.09.2021	21.09.2021
Time	12.30 P.M. to 1 P.M.	12.30 P.M. to 1 P.M.
Syllabus	<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 4. 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 5. 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. 6. Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP 7. Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures.
Name of Teacher(s)	SR,SKS	SKM,SKS,GKM,SR
Number of Classes	15 (Tentative)	30 (Tentative)
<p>Component 3 (C₃) Whole Syllabus of SEC1</p> <ul style="list-style-type: none"> ➤ 40 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

General Elective 3: Principles of Economics

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	21.09.2021	21.09.2021
Time	1 P.M. to 1.30 P.M.	1 P.M. to 1.30 P.M.
Syllabus	<p>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;</p> <p>2. Market equilibrium and price determination. Elasticity of demand and supply, Application of demand and supply.</p>	<p>1. 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</p> <p>2. Classification of Different Markets (Concepts only) – Perfect Competition, Monopoly, Monopolistic Competition, Monopsony and Oligopoly. Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve: increasing, decreasing and constant cost industry. Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Price discrimination.</p> <p>3. Marginal Productivity Theory of Distribution - concepts of economic rent; Idea of Functional Distribution of Income.</p> <p>Introduction to Macroeconomic Variables – Circular Flow of Income – Closed and Open Economy Models - Saving-Investment Identity, Measuring National Income - Real vs. Nominal GDP - GDP Deflator, Forms of Unemployment – Output Gap and Natural Rate of Unemployment Cost of living and</p>

		inflation: Inflation – Causes, Measurement, Effect, Measures to Control Inflation.
Name of Teacher(s)	RKS	RKS
Number of Classes	25 (Tentative)	40 (Tentative)
<p>#Component 3 (C₃)</p> <p>Whole Syllabus of GE3</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

Semester-V

Hiralal Bhakat College, Nalhati

Core Course 11: TAXATION-I

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	20.09.2021	20.09.2021
Time	11 A.M. to 11.30 A.M.	11 A.M. to 11.30 A.M.
Syllabus	<p>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).</p> <p>Residential Status and Incidence of Tax, Determination of Residential status of Individual assessee.</p> <p>Incomes which do not form part of Total Income Except section 10AA.</p>	<p>1. Income under the head Salaries and its Computation.</p> <p>2. Income under the head House Property and its Computation</p> <p>3. Income from Profits and Gains of Business or Profession</p>

	2. Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural incomes	
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
#Component 3 (C ₃) Whole Syllabus of CC11 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

Core Course 12: Auditing

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	20.09.2021	20.09.2021
Time	11.30 A.M. to 12 Noon	11.30 A.M. to 12 Noon
Syllabus	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) 2. Audit of limited Companies: Company Auditor, Qualifications and Disqualifications, Appointment,	1. Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserves as per Companies Act. 2013. 2. 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. 3. 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,

	Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013	Transport Company and Co-operative Societies. Audit of Local Self Government: Gram Panchayet, Panchayet Samity, Zila Parishad, Municipality and Municipal Corporation. 4. 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.
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
#Component 3 (C ₃) Whole Syllabus of CC12 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

DSE-1: MANAGEMENT ACCOUNTING

- Total 75 Marks
- 60 Marks for Semester-end-Examination# (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	20.09.2021	20.09.2021
Time	12 Noon to 12.30 P.M.	12 Noon to 12.30 P.M.
Syllabus	1. Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting –Role of Management Accountant. 2. Meaning, objective, advantages, and disadvantages (simple problems)	1. 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.

	only)	2. Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7. 3. 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.
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
#Component 3 (C ₃) Whole Syllabus of DSE-1 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

DSE-2: INDIAN FINANCIAL SYSTEM

- Total 75 Marks
- 60 Marks for Semester-end-Examination# (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - 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

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	20.09.2021	20.09.2021
Time	12.30 P.M. to 1 P.M.	12.30 P.M. to 1 P.M.
Syllabus	1. Financial markets and institutions; Financial intermediation; An overview of Indian financial system; Important aspects of reforms in the Indian Financial Sector following liberalization. 2. Money market – functions, organization and instruments (Treasury Bill, Commercial Bill, Commercial Paper); Role of RBI in adjustment of liquidity in Indian Money Market	1. Capital Market – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Major stock exchanges in India. 2. Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs). 3. Overview of financial services industry: Merchant

		banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India. 4. Housing finance- Securitization; Venture capital finance-Definition, Stages; Factoring and Forfeiting services.
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>#Component 3 (C₃)</p> <p>Whole Syllabus of DSE-2</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ 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 		

Signature of H.O.D.

Head
Department of *Commerce*
Hiralal Bhakat College
Nalhati, Birbhum



Signature of Principal

Principal
Hiralal Bhakat College
Nalhati, Birbhum