

## SYNOPSIS of SYLLABUS DISTRIBUTION

Commerce for 3 Year Degree/ 4 Year Honours Degree

[Under Curriculum and Credit Framework for Under Graduate Programmes  
(CCFUP) as per NEP- 2020] w.e.f. the Academic Session 2023-24

### SEMESTER-I

**Comm1011: FINANCIAL ACCOUNTING-I (Major)      F.M. -75      Credit: 4      W.E.F.-2023**

Unit	Topics	Name of the Teacher
1	Theoretical Framework	
1 i)	Financial accounting conceptual framework	Dr. Arun Kumar Patra (AP)
1 ii)	Accounting Standards	Dr. Arun Kumar Patra (AP)
1iii)	International Financial Reporting Standards (IFRS)	Dr. Arun Kumar Patra (AP)
2a	Single Entry	Dr. Nirmalendu Sarkar (NS)
2b	Sectional Balancing and Self Balancing Ledger	Prof. Utpal Das (UD)
3	Consignment Accounting	Prof. Sk Sakheel (SS)
4	Insurance Claim for Loss of Stock and Loss of Profits	Dr. Arun Kumar Patra (AP)
4 i)	Loss of stock	Dr. Arun Kumar Patra (AP)
4 ii)	Loss of Profit	Dr. Arun Kumar Patra (AP)
5	Partnership Accounts – I	Prof. Sadananda Halder (SH)

**Comm1021: BUSINESS MATHEMATICS AND STATISTICS -1 (Minor)**

**F.M. -75**

**Credit: 4**

**W.E.F.-2023**

Unit	Topics	Name of the Teacher
1	Introductory Algebra	Dr. Arun Kumar Patra (AP)
1 a	Indices and Logarithms	Dr. Arun Kumar Patra (AP)
1 b	Set Theory	Kinkini Bhattacharjee (KB)
1 c	Permutation and Combination:	Kinkini Bhattacharjee (KB)
2	Mathematics of Finance	
2 a	Compound interest	Kinkini Bhattacharjee (KB)
2 b	Annuities	Kinkini Bhattacharjee (KB)
3	Matrix Algebra and Determinants	Kinkini Bhattacharjee (KB)
4	Linear Programming	Dr. Arun Kumar Patra (AP)
5	Descriptive Statistics	Dr. Arun Kumar Patra (AP)
5 a	Introduction	Kinkini Bhattacharjee (KB)
5 b	Measures of Central Tendency	Kinkini Bhattacharjee (KB)
5 c	Measures of Dispersion	Kinkini Bhattacharjee (KB)
5 d	Moments	Kinkini Bhattacharjee (KB)

Signature of Head of the Department

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### SEMESTER-I

**Comm1031: FUNDAMENTALS OF ACCOUNTING (Multi/ Inter)**

**F.M. -50**

Credit: 3

**W.E.F.-2023**

Unit	Topics	Name of the Teacher
1	Introduction of Accounting	SH
1 (i)	Accounting	SH
1 (ii)	Accounting Principles	SH
1 (iii)	Basic Accounting Terms	SH
2	Recording of Transactions and Preparation of Trial Balance	
2 (i)	Double Entry System	SS
2 (ii)	Evidence of transactions	SS
2 (iii)	Books of Original Entry	SS
2 (iv)	Cash Book	SS
2 (v)	Special Purpose Books	SS
2 (vi)	Ledger	SS
2 (vii)	Trial Balance	SS
2 (viii)	Bank Reconciliation Statement	SS
3	Financial Statement	
3 (i)	Financial Statement	SH
3(ii)	Trading and Profit & Loss Account	SH
3(iii)	Balance Sheet	SH
3(iv)	Preparation of Financial Statement	SH
4	Financial Statement of Non-Profit Seeking Organizations	
4(i)	Non-Profit Seeking Organization	SH
4(ii)	Receipts and Payments Account	SH
4(iii)	Income and Expenditure Account	SS
4(iv)	Financial Statement	SS

### SEMESTER-I

**Comm1051: E-Commerce (SEC)**

**F.M. -50**

Credit: 3

**W.E.F.-2023**

Unit	Topics	Name of the Teacher
1	Introduction1	SH
2	E-CRM and SCM	UD
3	Digital Payment	UD
4	ERP	SH
5	New Trends in E-Commerce	NS

Signature of Head of the Department

## SYNOPSIS of SYLLABUS DISTRIBUTION

Commerce for 3 Year Degree/ 4 Year Honours Degree

[Under Curriculum and Credit Framework for Under Graduate Programmes  
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### SEMESTER-II

**Comm2011: COST AND MANAGEMENT ACCOUNTING-I (Major)**

**F.M. -75**

**Credit: 4**

**W.E.F.-2023**

Unit	Topics	Name of the Teacher
1	Introduction to Cost and Management Accounting	AP
2	Material Cost	SH
3	Employee /Labour Cost	SH
4	Overheads	SS
5	Cost Accounting Systems	UD

**Comm2011: PRINCIPLES OF ECONOMICS-I (Minor)**

**F.M. -75**

**Credit: 4**

**W.E.F.-2023**

Unit	Topics	Name of the Teacher
1	Demand-Supply Framework & Equilibrium	KB
2	Production and Cost	KB
3	Market Structure	KB
4	Selected Macroeconomic Principles	KB
5	Money in a Modern Economy	KB

**Comm2031: Fundamentals of Management (Multi/ Inter)**

**F.M. -50**

**Credit: 3**

**W.E.F.-2023**

Unit	Topics	Name of the Teacher
1	Introduction to Management	AP
2	Planning	AP
3	Organising	SH
4	Staffing, Directing and Controlling	
4(i)	Staffing	SH
4(ii)	Directing	SH
4(iii)	Motivation	SH
4(iv)	Leadership	SH
4(v)	Controlling	SH

**Comm2051: COMPUTER APPLICATIONS IN BUSINESS (SEC)**

**F.M. -50**

**Credit: 3**

**W.E.F.-2023**

Unit	Topics	Name of the Teacher
1	Computer Basics	SH
2	Operating System	SH
3	Number System and Binary Arithmetic and Logic Gate	SS
4	Internet, and Its Applications	UD

5	Introduction to DBMS	SH
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## SYNOPSIS of SYLLABUS DISTRIBUTION

### B. COM (HONOURS) Under CBCS SYSTEM

#### SEMESTER-I

**CC-1: FINANCIAL ACCOUNTING-I (1.2CH)      F.M. -75      Credit: 6      W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Theoretical Framework	
1 i)	The nature of financial accounting principles	Dr. Arun Kumar Patra (AP)
1 ii)	Financial accounting standards	Dr. Arun Kumar Patra (AP)
2a	Single Entry to Double Entry	Dr. Nirmalendu Sarkar (NS)
2b	Sectional and self Balancing Ledgers	Dr. Nirmalendu Sarkar (NS)
3a	Consignment Accounting	Prof. Sk Sakheel (SS)
3b	Accounting for Sale on Approval	Prof. Utpal Das (UD)
4	Insurance Claim for Loss of stock and fort loss of Profit	Dr. Arun Kumar Patra (AP)
5	Partnership account-I	Prof. Sadananda Halder (SH)

**CC-2: BUSINESS MANAGEMENT (1.3 CH)      F.M. -75      Credit: 6      W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction	SH
1 a	Concept of Management	SH
1b	Evolution of the Management thought, Classical Approach	SH
2	Planning and Strategy Planning	SH
2a	Planning	SH
2b	Environment Analysis and diagnosis (internal and external environment)	SH
2c	Decision Making	UD
3	Organising	UD
4	Staffing and Leading	SS
4a	Staffing	SS
4b	Motivation	SS
4c	Leadership	SS
5	Control	SS

Signature of Head of the Department

## SYNOPSIS of SYLLABUS DISTRIBUTION

### B. COM (HONOURS) Under CBCS SYSTEM

#### SEMESTER-I

**GE-1: Business Mathematics (1.4CH)      F.M. -75      Credit: 6      W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introductory Algebra	AP
1a	Indices	AP
1b	Logarithms	Prof. Kinkini Bhattacharjee (KB)
1c	Set Theory	KB
2	Matrix Algebra and Determinants	AP
3	Calculus -1 (Without Trigonometric application)	KB
4	Calculus-2 (Without Trigonometric application)	KB
5	Linear Programming	AP

#### SEMESTER-II

**CC-3: Cost ACCOUNTING-I (2.2CH)      F.M. -75      Credit:6      W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction to Cost Accounting / Basic Concepts	AP
2A	Cost Ascertainment: Material Cost	SH
3B	Cost Ascertainment: Labour Cost/ Employee Cost	SH
4C	Cost Ascertainment: Overheads	SS
5	Book Keeping in Cost Accounting	SH

#### SEMESTER-II

**CC-3: BUSINESS LAW (2.3CH)      F.M. -75      Credit:6      W.E.F.-2020**

1	The Indian Contract Act, 1872	UD
2	The Negotiable Instruments Act 1881	UD
3	The Sale of Goods Act, 1930	UD
4	Partnership Laws	SS
4 a	The Partnership Act, 1932	SS
4 b	The Limited Liability Partnership Act, 2008	SS
5	Consumer Protection Act, 2019	SS

#### SEMESTER-II

**GE-2: BUSINESS STATISTICS (2.4CH)      F.M. -75      Credit:6      W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Fundamentals	KB
2	Measures of Central Tendency	KB
3	Measures of Dispersion and Shape	KB
4	Correlation and Regression Analysis	SH
5	Index Numbers and Time Series Analysis	AP

Signature of Head of the Department

## SYNOPSIS of SYLLABUS DISTRIBUTION

**B. COM (HONOURS) Under CBCS SYSTEM**

**SEMESTER-III**

**CC-5: COMPUTER APPLICATIONS IN BUSINESS (3.1CH)    F.M. -75    Credit: 6    W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Computer Basics	SH
2	Number System and Binary Arithmetic and Logic Gates	SS
3	Internet, and Its Applications	UD
4	Introduction to DBMS	SH
5 A	Word Processing	SH
5 B	Preparing Presentations	UD
5 C	Spreadsheet and its Business Applications	SS
5 D	Computerised Accounting Systems (Tally)	SS

**SEMESTER-III**

**CC-6: COST ACCOUNTING-II (3.2CH)    F.M. -75    Credit:6    W.E.F.-2020**

Unit	Topics	Name of the Teacher
1 a	Job Costing	SS
1 b	Batch Costing	SS
2	Contract Costing	SS
3	Process Costing including Joint product and By-product	AP
4	Standard Costing	AP
5	Marginal Costing	SH

**SEMESTER-III**

**CC-7: FINANCIAL ACCOUNTING-II (3.3CH)    F.M. -75    Credit: 6    W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Accounting for Hire Purchase and Installment Payment Systems	SH
2	Accounting for Inland Branches and Departmental accounts	AP
3	Royalty Accounting	UD
4	Partnership Accounts-II	SS
5	Company Accounts- Introduction	AP

**SEMESTER-III**

**SEC-1: E-COMMERCE (3.4CH)    F.M. -50    Credit:6    W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction	SH
2	E-CRM and SCM	UD
3	Digital Payment	UD
4	ERP	AP
5	New Trends in E-Commerce	NS

**SEMESTER-III****GE-3: PRINCIPLES OF ECONOMICS (3.5CH) F.M. -75 Credit:6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Demand-Supply Framework & Equilibrium	KB
2	Production and Cost	KB
3	Market Structure	KB
4	Income Distribution and Factor Pricing	KB
5	Selected Macroeconomic Principles	KB

**SYNOPSIS of SYLLABUS DISTRIBUTION****B. COM (HONOURS) Under CBCS SYSTEM****SEMESTER-IV****GE-4: INDIAN ECONOMY (4.1CH) F.M. -75 Credit: 6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Basic Issues in Economic Development	KB
2	Basic Features of the Indian Economy at Independence	KB
3	Policy Regimes	KB
4	Growth, Development and Structural Change	KB
5	Sectoral Trends and Issues	KB
5 a	Agriculture Sector	KB
5 b	Industry and Services Sector	KB
5 c	Financial Sector	KB

**SEMESTER-IV****CC-8: FINANCIAL ACCOUNTING-III (4.2 CH) F.M. -75 Credit:6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Accounting for Share Capital and Debentures	SH
2	Final Accounts	SS
3	Valuation of Goodwill and Valuation of Shares	AP
4	Internal & External Reconstruction of Companies	AP
5	Accounts of Holding Companies/Parent Companies	AP

**SEMESTER-IV****CC-9: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT (4.3 CH)****F.M. -75 Credit:6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction Human Resource Management	SS
2	Human Resource Planning, Development and Maintenance	SH
3	Introduction to Marketing Management	UD
4	Consumer Behaviour	UD
5	Managing the Product	NS

**SEMESTER-IV****SEC-2: ENTREPRENEURSHIP (4.4 CH)****F.M. -75****Credit:6****W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction	SH
2	Entrepreneurship-Micro, Small and Medium Enterprises, Women Entrepreneurship	SH
3	Role of Government and Institutions in Entrepreneurship Development	UD
4	Sources of business ideas and tests of feasibility	UD
5	Mobilising Resources	UD

**SEMESTER-IV****CC-9: CORPORATE LAWS (4.5 CH)****F.M. -75****Credit:6****W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction to Company	SH
2	Formation of a Company	UD
3	Company Administration	UD
4	Share Capital & Debenture	SH
5	Corporate Meetings	NS

**SYNOPSIS of SYLLABUS DISTRIBUTION****B. COM (HONOURS) Under CBCS SYSTEM****SEMESTER-V****CC-11: TAXATION-I (5.1 CH)****F.M. -75****Credit: 6****W.E.F.-2020**

Unit	Topics	Name of the Teacher
1 a	Basic Concepts and Definition under Income Tax Act.	AP
1 b	Residential Status and Incidence of Tax	AP
1 c	Exempted Incomes	AP
2	Agricultural Income	SH
3	Income under the head Salaries and its Computation	SH
4	Income under the head House Property and its Computation	SS
5	Income from Profits and Gains of Business or Profession	SS

**SEMESTER-V****CC-12: AUDITING (5.2 CH)****F.M. -75****Credit:6****W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction	UD
2	Audit of Companies	UD
3	Audit Report and Certificates	SH
4	Audit of Different Institution	SH
5	Special Areas of Audit	SH

Signature of Head of the Department



**SEMESTER-V****DSE-3: MANAGEMENT ACCOUNTING (5.3.1 CH) F.M. -75 Credit:6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction	SH
2	Comparative financial statement and common size financial statement	AP
3	Ratio Analysis	AP
4	Cash Flow Statement	UD
5	Budget and Budgetary Control	SS

**SEMESTER-V****DSE-2: INDIAN FINANCIAL SYSTEM (5.4.1 CH) F.M. -75 Credit:6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Financial System and its Components	SH
2	Financial Markets	SH
3	Financial Institutions	AP
4	Financial Services	SS
5	Leasing and hire-purchase	AP

**SYNOPSIS of SYLLABUS DISTRIBUTION****B. COM (HONOURS) Under CBCS SYSTEM****SEMESTER-VI****CC-13: Fundamentals of Financial Management (6.1 CH) F.M. -75 Credit:6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction	AP
2	Sources of Finance, Cost of Capital and Capital Structure Analysis	AP
3	Capital Budgeting Decision	SS
4	Working Capital Management	SH
5	Dividend Decisions	UD

**SEMESTER-VI****CC-12: TAXATION-II (6.2 CH) F.M. -75 Credit:6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1 a	Income of other Persons included in Assessee's Total Income	SS
1 b	Set off and Carry Forward of Losses	SS
2 a	Deductions from Gross Total Income	SS
2 b	Rebate u/s 87A	SS
3	Computation of Total Income and Tax Payable	AP
4	GST: Basic concepts	SH
5	GST Procedure	UD

Signature of Head of the Department

**SEMESTER-VI****DSE-3: TAX PROCEDURES AND MANAGEMENT (6.3.2 CH) F.M. -75 Credit: 6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction	SH
2	Tax Management I	SH
3	Tax Management II	AP
4	Tax Management III	SS
5	Tax Management IV	AP

**SEMESTER-VI****DSE-4: INTERNATIONAL BUSINESS (6.4.1 CH) F.M. -75 Credit: 6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Introduction to International Business	SH
2	Theories of International Trade	SH
3	International Organizations and Arrangements	UD
4	Developments and Issues in International Business	SS
5	Export Promotion Measures	AP

**SEMESTER-VI****DSE-4: PROJECT WORK (6.4.2 CH) F.M. -75 Credit: 6 W.E.F.-2020**

Unit	Topics	Name of the Teacher
1	Project Work	UD, SH, SS, KB

Signature of Head of the Department

**SYNOPSIS of SYLLABUS DISTRIBUTION****B. COM (HONOURS) Under CBCS SYSTEM****SEMESTER-I****CC-1: FINANCIAL ACCOUNTING-I (1.2 CH) F.M. -75 Credit: 6 W.E.F.-2017**

Unit	Topics	Name of the Teacher
1 a	Theoretical Framework	Dr. Arun Kumar Patra (AP)
1 b	Accounting Process	Dr. Arun Kumar Patra (AP)
2 a	Business Income	Dr. Arun Kumar Patra (AP)
2 b	Final Accounts	Dr. Arun Kumar Patra (AP)
3	Financial statements from Incomplete records and of NPO	Prof. Utpal Das (UD)
4 a	Consignment Accounting	Prof. Utpal Das (UD)
4b	Joint Venture	Dr. Nirmalendu Sarkar (NS)
4c	Accounting for Sale on Approval Sectional and Self balancing I	Dr. Nirmalendu Sarkar (NS)
5	Insurance Claim for Loss of Stock and for Loss of Profit	Dr. Arun Kumar Patra (AP)

**SEMESTER-I****CC-2: BUSINESS MANAGEMENT (1.3 CH)****F.M. -75****Credit: 6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Introduction	Prof. Sadananda Halder (SH)
1 a	Concept of Management	Prof. Sadananda Halder (SH)
1b	Evolution of the Management thought, Classical Approach	Prof. Sadananda Halder (SH)
2	Planning and Strategy Planning	Prof. Sadananda Halder (SH)
2a	Planning	Prof. Sadananda Halder (SH)
2b	Environment Analysis and diagnosis (internal and external environment)	Prof. Sadananda Halder (SH)
2c	Decision Making	Prof. Sadananda Halder (SH)
3	Organising	Tapas Ganguly (TG)
4	Staffing and Leading	Prof. Utpal Das (UD)
4a	Staffing	Prof. Utpal Das (UD)
4b	Motivation	Prof. Utpal Das (UD)
4c	Leadership	Prof. Utpal Das (UD)
5	Control	Tapas Ganguly (TG)

**SEMESTER-I****DSE-1: MICROECONOMICS (1.4 CH)****F.M. -75****Credit: 6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Demand and Consumer Behaviour	Kinkini Bhattacharjee (KB)
2	Production and Cost	Kinkini Bhattacharjee (KB)
3	Perfect Competition	Kinkini Bhattacharjee (KB)
4	Monopoly	Kinkini Bhattacharjee (KB)
5	Imperfect Competition	Kinkini Bhattacharjee (KB)

**SEMESTER-II****CC-3: COST ACCOUNTING-II (2.2CH)****F.M. -75****Credit:6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Introduction	Dr. Arun Kumar Patra (AP)
2	Elements of Cost: Material and Labour	Prof. Sadananda Halder (SH)
3	Elements of Cost: Overheads	Prof. Sk Sakheel (SS)
4	Methods of Costing	Dr. Arun Kumar Patra (AP)
5	Book Keeping in Cost Accounting	Prof. Sk Sakheel (SS)

**SEMESTER-II****CC-4: BUSINESS LAW (2.3CH)****F.M. -75****Credit:6****W.E.F.-2017**

<b>1</b>	The Indian Contract Act, 1872, General Principle of Law of Contract 20 Lectures	UD
<b>2</b>	The Indian Contract Act, 1872, Specific Contract	UD
<b>3</b>	The Sale of Goods Act, 1930	SS
<b>4</b>	Partnership Laws	SS

<b>4 a</b>	The Partnership Act, 1932	SS
<b>4 b</b>	The Limited Liability Partnership Act, 2008	SS
<b>5</b>	The Negotiable Instruments Act 1881	UD

**SEMESTER-II****GE-2: Macroeconomics (2.4CH)****F.M. -75****Credit:6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Introduction	KB
2	Determination of Price and Output	KB
3	Theory of Investment	KB
4	Inflation and Unemployment	KB
5	Open economy	KB

**SYNOPSIS of SYLLABUS DISTRIBUTION****B. COM (HONOURS) Under CBCS SYSTEM****SEMESTER-III****CC-5: CORPORATE LAWS (3.1 CH)****F.M. -75****Credit: 6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Introduction	SH
2	Documents	UD
3	Management	UD
4	Dividends, Accounts, Audit	AP
5	Depositories Law	SH

**CC-6: Income Tax Law and Practice (3.2 CH)****F.M. -75****Credit: 6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Introduction: Basic Concepts	AP
2	Computation of Income under different heads-I	SH
3	Computation of Income under different heads-II	SH
4	Computation of Total Income and Tax Liability	AP
5	Practical (For Internal Assessment only)	TG

**CC-7: FINANCIAL ACCOUNTIN-II (3.3CH)****F.M. -75****Credit: 6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1 a	Accounting for Hire Purchase and Installment Systems	AP
1b	Departmental accounts	AP
2	Accounting for Inland Branches	AP
3	Royal Accounts	TG
4	Partnership Accounts	SH
5	Banking Companies	TG

Signature of Head of the Department

**SEMESTER-III****SEC-I: E-Commerce (3.4 CH) F.M. -50 Credit: 6 W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Introduction	SH
2	Security and Encryption	UD
3	IT Act 2000 and Cyber Crimes	UD
4	E-payment System	UD
5	On-line Business Transactions	SH

**SEMESTER-III****GE-3: INDIAN ECONOMY (3.5 CH) F.M. -75 Credit: 6 W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Basic Issues in Economic Development	KB
2	Basic Features of the Indian Economy at Independence	KB
3	Policy Regimes	KB
4	Growth, Development and Structural Change	KB
5	Sectoral Trends and Issues	KB

**SYNOPSIS of SYLLABUS DISTRIBUTION****B. COM (HONOURS) Under CBCS SYSTEM****SEMESTER-IV****GE-4: Business Mathematics and Statistics (4.1 CH) F.M. -75 Credit: 6 W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Matrices and Determinants	KB
2	Calculus	KB
3	Linear Programming	AP
4	Statistical Data and Descriptive Statistics	KB
5	Simple Correlation and Regression Analysis	SH
	Index Numbers and Time Series Analysis	AP

**SEMESTER-IV****CC-8: CORPORATE LAWS (4.2 CH) F.M. -75 Credit: 6 W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Introduction	UD
2	Consumer Behaviour & Marketing Research	UD
3	Managing the Product	SH
4	Pricing, Distribution Channels and Physical Distribution	SH
5	Promotion	SS

Signature of Head of the Department

**SEMESTER-IV****CC-9: COMPUTER APPLICATIONS IN BUSINESS (4.3 CH)****F.M. -75 Credit: 6 W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Word Processing	SH
2	Preparing Presentaion	UD
3	Spreadsheet and its Business Applications	SS
4	Computerised Accounting Systems	SS
5	Database Management System (Using MS Access)	SH

**SEMESTER-IV****SEC-2: Entrepreneurship (4.4 CH)****F.M. -40****Credit: 6****W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Introduction	SH
2	Entrepreneurship-Micro, Small and Medium Enterprises, Women Entrepreneurship	SH
3	Role of Government and Institutions in Entrepreneurship Development	UD
4	Sources of business ideas and tests of feasibility	UD
5	Mobilising Resources	UD

**SEMESTER-IV****CC-10: FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT (4.5 CH)****F.M. -75****Credit: 6****W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Introduction	AP
2	Acquisition of Human Resource	UD
3	Training and Development	UD
4	Performance Appraisal	SH
5	Maintenance	SH

**SYNOPSIS of SYLLABUS DISTRIBUTION****B. COM (HONOURS) Under CBCS SYSTEM****SEMESTER-V****CC-11: FINANCIAL ACCOUNTING-III (5.1 CH)****F.M. -75****Credit: 6****W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Accounting for Share Capital & Debentures	SH
2	Final Accounts	TG
3	Valuation of Goodwill and Valuation of Shares	AP
4	Amalgamation of Companies	TG
5	Accounts of Holding Companies/Parent Companies	AP

Signature of Head of the Department

**SEMESTER-V****CC-12: AUDITING (5.2 CH)****F.M. -75****Credit:6****W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Introduction	UD
2	Audit of Companies	UD
3	Audit Report and Certificates	SH
4	Audit of Different Institution	SH
5	Special Areas of Audit	SH
6	Investigation	SH

**SEMESTER-V****DSE-1: MANAGEMNT ACCOUNTING (5.3.1 CH)****F.M. -75****Credit: 6****W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Introduction	SH
2	Ratio Analysis	AP
3	Cash Flow Statement	UD
4	Budgetary Control	TG
5	Standard Costing	NS
	Marginal Costing and Decision Making	AP

**SEMESTER-V****DSE-2: INDIAN FINANCIAL SYSTEM (5.4.1 CH)****F.M. -75****Credit:6****W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Financial System and its Components	SH
2	Financial Markets	SH
3	Financial Institutions	UD
4	Financial Services	TG
5	Leasing and hire-purchase	UD

**SYNOPSIS of SYLLABUS DISTRIBUTION****B. COM (HONOURS) Under CBCS SYSTEM****SEMESTER-VI****CC-13: Fundamentals of Financial Management (6.1 CH)****F.M. -75****Credit:6****W.E.F.-2017**

Unit	Topics	Name of the Teacher
1	Introduction	AP
2	Sources of Finance, Cost of Capital and Capital Structure Analysis	AP
3	Capital Budgeting Decision	SS
4	Working Capital Management	SH
5	Dividend Decisions	UD

Signature of Head of the Department

**SEMESTER-VI****CC-14: INDIRECT TAX LAW (6.2 CH)****F.M. -75****Credit:6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Service Tax-I	Dr. Arun Kumar Patra (AP)
2	Service Tax-II	Dr. Arun Kumar Patra (AP)
3	Value Added TAX	Prof. Sadananda Halder (SH)
4	Central Excise	Prof. Utpal Das (UD)
5	Customs Laws	Prof. Sk Sakheel (SS)

**SEMESTER-VI****DSE-3: BUSINESS TAX PROCEDURES AND MANAGEMENT (6.3.2 CH)****F.M. -75****Credit:6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Advance payment of tax	Prof. Sadananda Halder (SH)
2	Assessment, re-assessment	Prof. Sk Sakheel (SS)
3	Tax administration	Prof. Sk Sakheel (SS)
4	General anti-avoidance rule	Dr. Arun Kumar Patra (AP)
5	ICT and Tax System	Prof. Sadananda Halder (SH)

**SEMESTER-VI****DSE-4: PROJECT WORK (6.4.2 CH)****F.M. -75****Credit: 6****W.E.F.-2017**

<b>Unit</b>	<b>Topics</b>	<b>Name of the Teacher</b>
1	Project Work	UD, SH, SS, KB

Signature of Head of the Department