

## B. Com (Honours) CBCS – Syllabus Distribution

Semester	Programme	Course and Paper	Course Contents	Teacher assigned		
Semester I	Honours	C1-T: Financial Accounting	<b>Unit 1:</b> <b>A. Theoretical Framework</b> i. Accounting ii. Financial accounting principles iii. Financial accounting standards <b>B. Accounting Process</b>	Dr. Chitta Ranjan Pal		
			<b>Unit 2:</b> (a) Business Income (b) Final Accounts	Mrs. Anshu Burnwal		
			<b>Unit 3: Accounting for Hire Purchase and Instalment Systems</b>	Dr. Chitta Ranjan Pal		
			<b>Unit 4: Accounting for Inland Branches</b>	Mrs. Anshu Burnwal		
			<b>Unit 5: Accounting For Dissolution of the Partnership Firm</b>	Dr. Chitta Ranjan Pal		
		C1P:Practical:	Computerised Accounting Systems	Mrs. Anshu Burnwal		
		C2-T: Business Law	<b>Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract</b>	Dr. Chitta Ranjan Pal		
			<b>Unit 2: The Indian Contract Act, 1872: Specific Contract</b>	Mrs. Anshu Burnwal		
			<b>Unit 3: The Sale of Goods Act, 1930</b>	Dr. Chitta Ranjan Pal		
			<b>Unit 4: Partnership Laws</b> A) The Partnership Act, 1932 B) The Limited Liability Partnership Act, 2008	Mrs. Anshu Burnwal		
			<b>Unit 5: The Negotiable Instruments Act 1881</b>	Dr. Chitta Ranjan Pal		
		GE-1T: Micro Economics	Classes taken by Economics department and lesson plan submitted separately by the department			
		Semester II	Honours	C3-T: Corporate Accounting	<b>Unit 1. Accounting for Share Capital &amp; Debentures</b>	Mrs. Anshu Burnwal
					<b>Unit 2. Final Accounts</b>	Mrs. Anshu Burnwal

			<b>Unit 3. Valuation of Goodwill and Valuation of Shares</b>	Mrs. Anshu Burnwal
			<b>Unit 4. Amalgamation of Companies</b>	Mrs. Anshu Burnwal
			<b>Unit 5. Accounts of Holding Companies/Parent Companies</b>	Dr. Chitta Ranjan Pal
			<b>Unit 6. Banking Companies</b>	Dr. Chitta Ranjan Pal
			<b>Unit 7. Cash Flow Statement</b>	Dr. Chitta Ranjan Pal
		<b>C4-T: Corporate Laws</b>	<b>UNIT 1: Introduction of Company Law</b> [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Company	Dr. Chitta Ranjan Pal
			<b>UNIT 2: Documents</b>	Dr. Chitta Ranjan Pal
			<b>UNIT 3: Management</b> a. Directors; b. Meeting; c. Committees	Mrs. Anshu Burnwal
			<b>UNIT 4: Dividends, Accounts, Audit:</b> a. Winding Up; b. Insider Trading, Whistle Blowing:	Mrs. Anshu Burnwal
			<b>UNIT 5: Depositories Law</b>	Mrs. Anshu Burnwal
		<b>GE-2T : Macro Economics</b>	<b>Classes taken by Economics department and lesson plan submitted separately by the department.</b>	
Semester III	Honours	<b>C5-T: Human Resource Management</b>	<b>Unit 1: Introduction: HRM, HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of HRM, Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System</b>	Dr. Chitta Ranjan Pal
			<b>Unit 2: Acquisition of Human Resource</b>	Dr. Chitta Ranjan Pal
			<b>Unit 3: Training and</b>	Dr. Chitta

		<b>Development</b>	Ranjan Pal
		<b>Unit 4: Performance Appraisal</b>	Mrs. Anshu Burnwal
		<b>Unit 5: Maintenance</b>	Mrs. Anshu Burnwal
	<b>C6-T: Income Tax Law and Practice</b>	<b>Unit 1: Introduction</b> <i>a. Basic concepts:</i> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; PAN <i>b. Residential status;</i>	Dr. Chitta Ranjan Pal
		<b>Unit 2: Computation of Income under different heads-1</b> a. Income from Salaries b. Income from house property	Mrs. Anshu Burnwal
		<b>Unit 3: Computation of Income under different heads-2</b> a. Profits and gains of business or profession; b. Capital gains; c. Income from other sources	Dr. Chitta Ranjan Pal
		<b>Unit 4: Computation of Total Income and Tax Liability</b>	Dr. Chitta Ranjan Pal
		<b>Unit 5: Preparation of Return of Income</b>	Mrs. Anshu Burnwal
	<b>C6-P: Practical:</b>	<b>Preparation of Return of Income</b>	Mrs. Anshu Burnwal
	<b>C7-T : Management Principles and Application</b>	<b>Unit 1: Introduction</b> a. Concept: Need for Study, Managerial Functions; b. Co-ordination c. Evolution of the Management Thought, d. MBO, Re-engineering.	Dr. Chitta Ranjan Pal
		<b>Unit 2: Planning</b>	Dr. Chitta Ranjan Pal
		<b>Unit 3: Organising</b>	Mrs. Anshu Burnwal
		<b>Unit 4: Staffing and Leading</b>	Mrs. Anshu Burnwal
		<b>Unit 5: Control</b>	Mrs. Anshu

				Burnwal
		<b>GE-3T and GE-3P: Business Statistics</b>	<b>Classes taken by Economics department and lesson plan submitted separately by the department.</b>	
		<b>SEC1-T: E-Commerce (Theory Practical) +</b>	<b>Unit 1:</b> <b>a. Introduction to E-commerce;</b> <b>b. E-commerce business models;</b> <b>c. Technology used in E-commerce</b>	Dr. Chitta Ranjan Pal
			<b>Unit 2: Security and Encryption</b>	Dr. Chitta Ranjan Pal
			<b>Unit 3: IT Act 2000 and Cyber Crimes</b>	Mrs. Anshu Burnwal
			<b>Unit 4: E-payment System</b>	Dr. Chitta Ranjan Pal
			<b>Unit 5: On-line Business Transactions</b>	Mrs. Anshu Burnwal
			<b>Unit 6: Website designing</b>	Mrs. Anshu Burnwal
Semester IV	Honours	<b>C-8T: Cost Accounting</b>	<b>Unit 1: Introduction to cost accounting;</b> Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation	Mrs. Anshu Burnwal
			<b>Unit 2: Elements of Cost: Material and Labour</b> <i>a. Materials</i> <i>b. Labour</i>	Dr. Chitta Ranjan Pal
			<b>Unit 3: Elements of Cost: Overheads</b>	Dr. Chitta Ranjan Pal
			<b>Unit 4: Methods of Costing</b> <i>a. Unit costing;</i> <i>b. Job costing;</i> <i>c. Contract costing;</i> <i>d. Process costing;</i> <i>e. Service costing</i>	Mrs. Anshu Burnwal
			<b>Unit 5: Book Keeping in Cost Accounting:</b> Integral and non-integral systems; Reconciliation of cost and financial accounts.	Dr. Chitta Ranjan Pal
		<b>C-9T : Business Mathematics</b>	<b>Unit 1: Matrices and Determinants</b>	Dr. Chitta Ranjan

				Pal
			<b>Unit 2: Calculus I</b> a. Mathematical functions b. Logarithmic function c. Concept and rules of differentiation, Maxima and Minima d. Concept of Marginal Analysis, Concept of Elasticity	Mrs. Anshu Burnwal
			<b>Unit 3: Calculus II</b> a. Partial Differentiation b. Maxima and Minima: c. Integration d. Application of Integration to marginal analysis	Dr. Chitta Ranjan Pal
			<b>Unit 4: Mathematics of Finance</b> a. Rates of interest b. Compounding and discounting c. Types of annuities	Mrs. Anshu Burnwal
			<b>Unit 5: Linear Programming</b> a. Formulation of linear programming problem (LPP). b. Solution to LPP using Simplex method	Dr. Mousumi Mitra
		<b>C-9P: Practical: Business Mathematics</b>	<b>1. Mathematics of Finance</b>	Mrs. Anshu Burnwal
			<b>2. Linear Programming</b>	Dr. Chitta Ranjan Pal
		<b>C-10T : Computer Applications in Business (Theory and Practical)</b>	<b>Unit 1: Word Processing</b>	Mrs. Anshu Burnwal
			<b>Unit 2: Preparing Presentations</b>	Mrs. Anshu Burnwal
			<b>Unit 3: Spreadsheet and its Business Applications</b> a. Spreadsheet concepts b. Generally used Spreadsheet functions	Dr. Chitta Ranjan Pal
			<b>Unit 4: Creating Business Spreadsheet</b>	Dr. Chitta Ranjan Pal
			<b>Unit 5: Database Management System</b> a. Database Designs for Accounting and Business Applications: b. SQL and Retrieval of Information: c. DBMS Software	Mrs. Anshu Burnwal

		<b>GE-4T : Indian Economy</b>	<b>Classes taken by Economics department and lesson plan submitted separately by the department.</b>	
		<b>SEC-2T : Entrepreneurs hip</b>	<b>Unit 1: Introduction to Entrepreneurship and its different dimensions</b>	Dr. Chitta Ranjan Pal
			<b>Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises</b>	Mrs. Anshu Burnwal
			<b>Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship. Role and functions of business incubators, angel investors, venture capital and private equity fund.</b>	Dr. Chitta Ranjan Pal
			<b>Unit 4: Sources of business ideas and tests of feasibility.</b>	Dr. Chitta Ranjan Pal
			<b>Unit 5: Mobilising Resources for start-up</b>	Mrs. Anshu
<b>Semester V</b>	<b>Honours</b>	<b>C-11T : Principles of Marketing</b>	<b>Unit 1: Introduction to Marketing</b>	Dr. Chitta Ranjan Pal
			<b>Unit 2:</b> <b>a. Consumer Behaviour:</b> <b>b. Market segmentation</b>	Mrs. Anshu Burnwal
			<b>Unit 3: Product</b>	Mrs. Anshu Burnwal
			<b>Unit 4:</b> <b>a. Pricing</b> <b>b. Distribution Channels and Physical Distribution</b>	Mrs. Anshu Burnwal
			<b>Unit 5:</b> <b>a. Promotion</b> <b>b. Recent developments in marketing</b>	Dr. Chitta Ranjan Pal
		<b>C-12T: Fundamentals of Financial Management</b>	<b>Unit 1: Introduction</b> <b>a. Introduction to Financial Management</b> <b>b. Time value of money</b> <b>c. Risk and return</b> <b>d. Valuation of securities</b>	Dr. Chitta Ranjan Pal
			<b>Unit 2: Investment Decisions (Capital Budgeting)</b>	Mrs. Anshu Burnwal
			<b>Unit 3: Financing Decisions</b> Cost of Capital and Financing Decision	Mrs. Anshu Burnwal
			<b>Unit 4: Dividend Decisions</b>	Mrs. Anshu

				Burnwal
			<b>Unit 5: Working Capital Decisions</b>	Dr. Chitta Ranjan Pal
		<b>C12P: Practical :Fundamentals of Financial Management</b>	<b>1: Investment Decisions (Capital Budgeting)</b>	Dr. Chitta Ranjan Pal
			<b>2: Financing Decisions</b> Cost of Capital and Financing Decision	Mrs. Anshu Burnwal
		<b>DSE-1T: Management Accounting</b>	<b>Unit 1: Introduction to Management Accounting</b>	Dr. Chitta Ranjan Pal
			<b>Unit 2: Budgetary Control</b>	Mrs. Anshu Burnwal
			<b>Unit 3: Standard Costing</b>	Mrs. Anshu Burnwal
			<b>Unit 4: Marginal Costing</b>	Mrs. Anshu Burnwal
			<b>Unit 5: Decision Making</b>	Dr. Chitta Ranjan Pal
			<b>Unit 6: Contemporary Issues of Management Accounting</b>	Dr. Chitta Ranjan Pal
		<b>DSE-2T: Financial Markets, Institutions and Financial Services</b>	<b>Unit 1: Introduction to Financial System and its Components</b>	Dr. Mousumi Mitra
			<b>Unit 2: Financial Markets</b>	Mrs. Anshu Burnwal
			<b>Unit 3: Financial Institutions</b>	Mrs. Anshu Burnwal
			<b>Unit 4: Financial Services</b>	Dr. Chitta Ranjan Pal
			<b>Unit 5: Leasing and hire–purchase</b>	Dr. Chitta Ranjan Pal
<b>Semester VI</b>	<b>Honours</b>	<b>C13T : Auditing and Corporate Governance</b>	<b>Unit 1: Introduction to Auditing</b>	Mrs. Anshu Burnwal
			<b>Unit 2: Audit of Companies</b>	Mrs. Anshu Burnwal
			<b>Unit 3: Special Areas of Audit</b>	Mrs. Anshu Burnwal
			<b>Unit 4: Corporate Governance</b>	Dr. Chitta Ranjan Pal
			<b>Unit 5: Business Ethics</b>	Dr. Chitta

			Ranjan Pal
		<b>Unit 6: Corporate Social Responsibility (CSR)</b>	Dr. Chitta Ranjan Pal
	<b>C14T : Indirect Tax Law</b>	<b>Unit 1: Introduction to GST</b>	Dr. Chitta Ranjan Pal
		<b>Unit 2: Levy of GST</b>	Mrs. Anshu Burnwal
		<b>Unit 3: Time and Valuation of Supply</b>	Mrs. Anshu Burnwal
		<b>Unit 4: Tax Credit and Payment of GST</b>	Mrs. Anshu Burnwal
		<b>Unit 5: Customs Law</b>	Dr. Chitta Ranjan Pal
		<b>DSE-3T: Business Tax Procedure and Management</b>	<b>Unit 1:</b> Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax
	<b>Unit 2:</b> Assessment, re-assessment, rectification of mistakes. Appeals and revisions. - Preparation and filing of appeals with appellate authorities. - Drafting of appeal; statement of facts and statement of law.		Mrs. Anshu Burnwal
	<b>Unit 3:</b> Penalties and prosecutions, Settlement Commission, Search, seizure and survey		Mrs. Anshu Burnwal
	<b>Unit 4:</b> Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax		Dr. Chitta Ranjan Pal
	<b>Unit 5:</b> Information Technology and Tax administration. TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS		Dr. Chitta Ranjan Pal
	<b>DSE4T : Business Research</b>	<b>Section A: Business Research Methods</b> <b>Unit 1: Introduction</b>	Dr. Chitta Ranjan Pal



		<b>Methods and Project Work</b>	<b>Unit 2: Research Process</b>	Mrs. Anshu Burnwal
			<b>Unit 3: Measurement and Hypothesis Testing</b> a. Measurement b. Hypothesis Testing	Dr. Mousumi Mitra
			<b>Section B: Project Report</b> <b>Unit 4: Report preparation</b>	Dr. Chitta Ranjan Pal
				Mrs. Anshu Burnwal