

---

**Department of Commerce**

**Programme Specific Outcome (PSO)- Course Outcome (CO)**

**Programme Specific Outcome (PSO)** –Commerce Honours graduate students of the college, after Completing Bachelor of Commerce (B.Com -H) course, will achieve following outcomes.

**PSO1.** Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, and banking seeking youth fit for employment.

**PSO2.** Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.

**PSO3.** Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.

**PSO4.** Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.

**PSO5.** The course provides a rigorous base for teaching, research, and practice in business administrations.

**PSO6.** Students will be equipped with IT knowledge and skills for effective business activities.

# Deshabandhu Mahavidyalaya

Chittaranjan

Semester	Core Courses	Content of KNU Syllabus	Course Outcome (CO)
1 <sup>st</sup> Sem	<b>Major Financial Accounting-I</b> <b>BCOMMJ101</b>	<p><b>Unit-I: Introduction:</b> Conceptual Framework: Accounting principle, Concepts and Conventions, Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure. Introduction to Accounting Standards and Indian Accounting Standards (AS &amp; Ind AS), Single Entry- Conversion from single entry to double entry system.</p> <p><b>2. Unit-II: Preparation of Financial Statements:</b> Final account of a profit-making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not for profit organisation, Preparation of Financial Statements of a Non-for profit organisation Income-Expenditure Account,</p> <p><b>Unit-III: Accounting for Consignment:</b> Consignment: Basic features; difference with sales. Recording in the books of Consignor, at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss, unsold stock, Special commission: Del credere commission - use of Consignment Debtors A/C. Recording in the books of Consignee.).</p> <p><b>Unit-IV: (a) Royalties Accounting-</b>Minimum Rent, Short Workings Recoverable, Royalties Receivables, Sub-Lease.</p> <p><b>Unit-V: Hire Purchase and Installment Payment System:</b> Hire Purchase Accounting:</p>	<p><u>After study the Financial Accounting the learner have specific knowledge in a significant manner.</u></p> <p><b>CO1.</b> The students will be able to understand and identify the accounting principles, rules and procedures which are relevant to different types of transactions.</p> <p><b>CO2.</b> Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet .</p> <p><b>CO3</b> Students will acquire conceptual knowledge of financial accounting and adequate skills for recording various kinds of transactions.</p> <p><b>CO4.</b> Financial position is reflected by Balance Sheet. These are, usually, prepared at the end of the accounting year hence known as final accounts. They serve the ultimate purpose of keeping accounts. Their purpose is</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Calculation of Interest, Partial and Full Repossession, Profit Computation (Stock &amp; Debtors System only), Instalment Payment System.</p> <p><b>Unit-VI: Insurance Claim:</b>  <b>(a) Loss of stock: Physical &amp; ownership concept; concept of underinsurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.</b>  <b>(b) Loss of profit:</b> Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim</p> <p><b>Unit-VII: Accounting for Partnership Firm: Partnership Accounts: Accounting for Dissolution of Partnership Firm, Dissolution of Partnership Firm including Insolvency of partners, Garner Vs Murray Case Rules (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.</b></p>	<p>to investigate the consequence of various incomes and Expenses during the year</p> <p><b>CO5</b> Students will acquire conceptual knowledge of financial accounting and adequate skills for recording various kinds of transactions.</p>
	<p><b>Minor Principles of Management BCOMMN101</b></p>	<p>Unit I: Introduction: Concept and Features of Management. Importance and Functions of Management, Management as an Arts or Science; Managerial Levels, Managerial Skills &amp; Competencies, Contribution to Management Theories [Fayol, Taylor and Max-Weber's Theory only]. Managerial Roles (Mintzberg).</p> <p><b>Unit II: Planning and Decision Making:</b> Concept and Definition of Planning, Features and Importance of Planning. Principles of Planning, Planning Premises, Steps involved in the Planning Process, Advantages and Limitations of Planning, Concepts, Nature and Principles of Decision</p>	<p><u><b>After completion of this subject the learner understands</b></u></p> <p><b>CO1</b> The students will be able to understand and identify the management principles and practices which are relevant in the business environmental context.</p> <p><b>CO2</b> The students will</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Making, Relationship between Planning &amp; Decision Making.</p> <p><b>Unit III: Organizing:</b> Concept and Definition of Organizing, Importance and Functions of Organizing, Principles of Organizing, Span of Organizing, Decentralization and Delegation of Authority; Concept of Organizational Design, Factors affecting Organizational Design; Departmentalization; Organizational Structures, Formal &amp; Informal Organization.</p> <p><b>Unit IV: Directing and Staffing:</b> Concept and Definition of Directing, Functions and Process of Directing. Concept and Definition of Staffing, Different Elements of Staffing, Staffing as an Important Function of Management, Importance of Staffing in Management</p> <p><b>Unit-V: Motivation &amp; Leadership:</b> Concept and Definition of Motivation, Importance and factors affecting motivation; Theories of Motivation-Maslow's Theory, Herzberg's Theory and Theory-X &amp; Theory-Y. Meaning and Importance of Leadership, Styles of Leadership, Qualities of Leadership.</p> <p><b>Unit-VI: Controlling:</b> Meaning and Importance of Controlling, Steps of Controlling, Principles of Controlling; Concept of Feedback and Feedforward Control, Relationship between Planning and Controlling, Modern Tools of Controlling. Limitations of Controlling</p> <p><b>Unit VII: Company Management:</b> Concept of Corporate Management, Directors and their Functions, Appointment, Qualifications of Company Directors, Power, Duties &amp; Responsibilities of Directors. Different types of Directors, Concept about different types of</p>	<p>be able to apply the acquired knowledge in managerial functions.</p> <p><b>CO3</b> Students will have appropriate understanding the basic concepts and various functions of management.</p>
--	--	--	--

# Deshabandhu Mahavidyalaya

Chittaranjan

		Company Meeting.	
	<b>MDS</b> <b>Microeconomics</b> <b>MDC120</b>	<p><b>Unit 1: Basics of Demand and Supply:</b> The concept of demand and demand function; Derivation of Individual demand curve and Market demand curve; Shifting of the demand curve; The supply function and the supply curve; Derivation of individual supply curve and market supply curve; Shifting of the supply curve; Determination of equilibrium price.</p> <p><b>Unit 2: Theory of Consumer Behaviour:</b> Cardinal analysis; Law of diminishing marginal utility; consumer surplus Ordinal approach; Indifference curve analysis; Budget line; Consumer Equilibrium; Income consumption curve and Price consumption curve; Hicksian decomposition of price effect into substitution effect and income effect;</p> <p><b>Unit 3: Theory of Production and Costs:</b> Total Cost, Average Cost, Marginal Cost, Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and iso-cost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions – their properties and estimation; Empirical estimation of cost functions.</p> <p><b>Unit 4: Market Structure:</b> Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand; Perfect Competition-Short run and long run equilibrium; Supply curve in the short run; Monopoly – Short run and long run equilibrium; Concept of Price discrimination. Monopolistic competition,</p>	<p><u>From this subject the learner can get the knowledge of</u></p> <p><b>CO1:</b> Understand the concepts of demand and supply and determination of equilibrium price through the interaction of market forces.</p> <p><b>CO2:</b> Analyze different approaches explaining the theoretical foundation of consumer behavior.</p> <p><b>CO3:</b> Understand the concepts of cost, nature of production and its relationship to Business operations.</p> <p><b>CO4:</b> Understand the concepts of different market forms and to analyze short run and long run equilibrium conditions for different market forms.</p> <p><b>CO5:</b> Understand and</p>

# Deshabandhu Mahavidyalaya

Chittaranjan

		<p>Oligopoly Market and Duopoly Market.</p> <p><b>Unit 5: Factor Price Determination:</b> Theory of Wage Determination; Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.</p>	<p>analyze different theories related to determination of factor prices.</p>
	<p><b>MDS</b> <b>Accounting for all</b>  <b>MDC108</b></p>	<p><b>Unit 1: Introduction of Accounting:</b> (i) Accounting: Meaning, objectives, Types of accounting information, Users of accounting information and their needs. Basis of accounting – cash basis, accrual basis and hybrid basis. Types of accounting – Financial Accounting, Cost Accounting and Management Accounting</p> <p>·</p> <p>(ii) Accounting Principles: Entity Concept, Money Measurement Concept, Going Concern Concept and Accounting Period Concept.</p> <p>(iii) Basic Accounting Terms: Transaction, Event, Capital, Drawings, Asset (Fixed and Current), Liabilities (Long term, Short Term or Current), Receipts (Capital &amp; revenue), Expenditure (Capital, Revenue and Deferred Revenue), Income, Profit/Loss, Purchase, Sales, Stock, Debtors, Creditors, Cost, Revenue, Discount (Cash &amp; Trade)</p> <p><b>Unit 2: Recording of Transactions and Preparation of Trial Balance</b></p> <p>(i) Double Entry System: Introduction, Rule for Debit and Credit – classification of accounts and application of Golden Rule.</p> <p>(ii) Evidence of transactions: invoice, cash memo, pay-in-slip, cheque; Preparation of Voucher (Cash, Credit and Transfer)</p> <p>(iii) Books of Original Entry: Meaning, Format</p>	<p><b>CO1:</b> The students will be able to understand and identify the accounting principles, rules and procedures which are relevant to different types of transactions</p> <p><b>CO2:</b> The students will be able to apply the accounting principles, rules and procedures in recording different types of transactions</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>&amp; Recording.</p> <p>(iv) (iv) Cash Book: Single Column Cash Book, Double Column Cash Book &amp; Petty Cash Book</p> <p>(v) Special Purpose Books: Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable Book and Journal Proper.</p> <p>(vi) (vi) Ledger: Meaning, Utility, Format; posting from Journal, Cash Book and Special Purpose Books; balancing of Ledger Accounts.</p> <p>(vii) Trial Balance: Meaning, Objectives and Preparation.</p> <p>(viii) Bank Reconciliation Statement: Meaning, Need and Preparation.</p> <p><b>Unit 3: Financial Statement</b></p> <p>(i) Financial Statement: Objective and Importance.</p> <p>(ii) Trading and Profit &amp; Loss Account: Preparation of Accounts.</p> <p>(iii) Balance Sheet: Need for Preparation, Grouping and Marshalling of Assets &amp; Liabilities.</p> <p>(ix) Preparation of Financial Statement: Preparation of Trading and Profit &amp; Loss Account and Balance Sheet of sole proprietorship trading concern</p> <p><b>Unit 4: Financial Statement of Non-Profit Seeking Organizations</b></p> <p>(i) Non-Profit Seeking Organization: Concept</p> <p>(ii) Receipts and Payments Account: Need for preparation and features.</p> <p>(iii) (Income and Expenditure Account: Need for preparation and features</p> <p>(iv) Financial Statement: Preparation of Income &amp; Expenditure Account and Balance Sheet from the given Receipts &amp;</p>	<p><b>CO3:</b> Students will acquire conceptual knowledge of financial accounting and will develop skills for recording various kinds of transactions.</p>
--	--	--	--

# Deshabandhu Mahavidyalaya

Chittaranjan

		<p>Payments Account and additional information.</p> <p><b>Unit 5: Business Proposal Writings-</b> Detailed Project Report- Provisional and estimated financial statement, working capital requirement.</p>	
	<p><b>SEC</b></p> <p><b>Entrepreneurship Development</b></p> <p><b>BCOMSE101</b></p>	<p><b>Unit I: Entrepreneurship:</b> Meaning, Elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, net-preneurship, eco-preneurship, and social Entrepreneurship Business houses and family business in India;</p> <p><b>Unit-II: Creativity:</b> Meaning and Concept of Creativity; Creativity Process; Nature and Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools.</p> <p><b>Unit III: Innovation:</b> Innovation Vs. Creativity; Types of Innovations, Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Role and functions of business incubators, venture capital, start-up finance and private equity fund. Initiatives of Government of India to promote entrepreneurship – Start-up India, Stand- up India, Make in India, and Self-Help groups etc.</p> <p><b>Unit IV: Enterprise Formation:</b> Significance of writing the business plan/project proposal including feasibility analysis; Contents of business</p>	<p><u><b>From this subject the learner can get the knowledge of</b></u></p> <p><b>CO1:</b> Understand the concept of entrepreneurship in the context of Indian economic scenario</p> <p><b>CO2:</b> Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.</p> <p><b>CO3:</b> Understand social support system for gaining strength towards entrepreneurial preferences.</p> <p><b>CO4:</b> Understand entrepreneurial process for initiating new venture</p>



# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>plan/ project proposal; Designing business processes, location, layout, operation, planning &amp; control; preparation of project report</p> <p><b>Unit-V: Understanding and Analysing Business Opportunities:</b> Market demand analysis, project feasibility study; preparation of business plan; Start-ups and basic start-ups problems, sources of financing business start-ups; Cases of Indian start-ups (practical knowledge on preparation of business plan/project report shall be imparted).</p>	<p>creation.</p> <p><b>CO5:</b> Understand various dimensions of managing a business enterprise once it is formed.</p>
2 <sup>nd</sup> Sem	<b>BCOMMJ201 Cost Accounting</b>	<p><b>Unit I: Introduction:</b> Meaning, scope, objectives and advantages of cost accounting; Role of a cost accountant in an organisation. Difference between financial and cost accounting. Cost concepts and classifications-Direct, Indirect, Functional Classification, Notional and Imputed, Product and Period, Controllable and Uncontrollable, Explicit and Implicit, Sunk Cost and Preproduction Cost, E-tendering, Elements of cost and preparation of Cost sheet. Concepts of job costing and batch costing,</p> <p><b>Unit II: Material</b> Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, EOQ, Various levels of stocks, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Physical Verification-Perpetual and Periodical System, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives, ABC Analysis, VED, JIT, Material Turnover Ratio,</p> <p><b>Unit III: Labour</b> Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment, Time Rate, Piece Rate, and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage, Requisites of Good Wages Incentive Plan</p>	<p><u><b>From this subject the learner can get the knowledge of</b></u></p> <p><b>CO1:</b> develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and services,</p> <p><b>CO2:</b> develop an understanding of cost accounting statements,</p> <p><b>CO3:</b> Examine and analyze the different cost concepts</p> <p><b>CO4:</b> Determine various components of cost of production.</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p><b>Unit IV: Overheads</b> Classification, allocation, apportionment and absorption of overheads, Under- and overabsorption; Causes and treatment of Under- and over-absorption; Activity based costing (Concept Only). Machine Hour Rate,.</p> <p><b>Unit V: Methods of Costing: Contract costing and process costing</b> (a) <b>Contract Costing</b>-Features, Accounting Procedures, Profit on Incomplete Contracts- Surveyor's Certificate, Work-in-Progress, Costing of Running Contract, Only Concept: Bid Costing and Cost-Plus contract, Escalation Clause and De-Escalation Clause. (b) <b>Process costing</b> (excluding inter process profit and W-I-P Valuation)- Features-Process Loss and Gains, Normal Loss, Abnormal Loss and Abnormal Gain.</p> <p><b>Unit VI: Variance analysis (only material and labour variances)</b> - Elementary concepts and analysis</p> <p><b>Unit VII: Cost Accounting Systems</b> Integral and non-integral systems, meaning, features, advantages of integral accounting system; Causes of difference in Cost profit and profits as per financial a/c, Reconciliation of cost accounting profits with financial profits</p>	<p><b>CO3:</b> Classify unit cost and total cost by preparing a cost statement</p> <p><b>CO4:</b> Compute employee cost, employee productivity and employee turnover.</p>
	<p><b>BCOMMN201</b></p> <p><b>Principles of Marketing Management</b></p>	<p><b>Unit I: Introduction to Marketing:</b> Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.</p> <p><b>Unit II: Marketing Environment:</b> Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico legal and socio- cultural.</p> <p><b>Unit III (a) Consumer Behaviour:</b> Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.</p> <p><b>(b)Market Selection:</b> Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.</p> <p><b>Unit IV (a) Product Decisions:</b> Concept and classification; Levels of Product. Designing value- Product- mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical</p>	<p><u><b>From this subject the learner can get the knowledge of</b></u></p> <p><b>CO1:</b> develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p><b>CO2:</b> understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p><b>CO3:</b> understand and analyze the process of value creation through marketing decisions involving product</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>aspects; Product support services.</p> <p><b>(b) New Product Development:</b> Product life cycle – concept and marketing strategies; New product development-concept and process.</p> <p><b>Unit V Pricing Decisions:</b> Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution, types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats;</p> <p><b>Unit VI Place and Promotion Decisions:</b> Concept of place, types and factors to be considered for determining suitable marketing channels, Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix</p> <p><b>Unit VII Developments in Marketing:</b> Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Service marketing: Marketing of Banking services, Mutual Funds etc., Social marketing- Digital marketing- concept. Digital platforms in Marketing – GeM, Amazon, Flipkart, Marketing Apps like Zomato, SWIGGY</p>	<p>development.</p> <p><b>CO4:</b> understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p><b>CO5:</b> understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm</p>
	<p><b>MDC220</b></p> <p><b>Macroeconomics</b></p>	<p><b>Unit I: Basic Concepts and National Income Determination:</b> Macroeconomics, Concepts, Scope, Macroeconomic variables- GDP, Interest rate, Income, Expenditure etc., Objectives, Difference between Microeconomics and Macroeconomics. National Income - Definition, concepts and measurement of GNP, NNP, GDP, NDP, and NI; Different methods of measuring national income; The Accounting identity of saving and investment; Problems of using national income as a measure of Economic welfare; Problems of measuring national income in any country.</p> <p><b>Unit II: Consumption Function:</b> Keynesian consumption function and its properties; Factors affecting consumption expenditure; Saving function and its properties. Concepts of MPS, APS, MPC and APC. Determination of equilibrium level of income, Nature of equilibrium, Stability of equilibrium; Concept of Multiplier; Investment multiplier; limitations of the multiplier analysis; Paradox of thrift.</p>	<p><u><b>From this subject the learner can get the knowledge of</b></u></p> <p><b>CO1:</b> describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.</p> <p><b>CO2:</b> expose fiscal and monetary policy implications through IS-LM framework in short run and long run.</p> <p><b>CO3:</b> comprehend the different theories of demand for money, supply of money</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

<p><b>MDC 208, Personal Finance</b></p>		<p><b>Unit III: Economy in the Short Run and IS- LM framework:</b> Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short- run and long-run, Aggregate demand- Aggregate supply analysis. IS and LM curve- Definition, Properties, Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.</p> <p><b>Unit IV: Demand for money and Supply of money:</b> Demand for money- Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.</p> <p><b>Unit V: Inflation, Unemployment and Labor Market:</b> Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade- off between inflation and unemployment, Sacrifice ratio.</p> <p><b>Unit I: Introduction to Personal Finance:</b> KYC Management, PAN, AADHAR, Personal Income, Active income, passive income, personal expenditure, savings, income savings ratio; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services, digital transaction security system.</p> <p><b>Unit II: Financial Planning and Budgeting :</b> Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget; Procedure for financial planning and preparing budget; avenues for savings from surplus.</p> <p><b>Unit III: Banking Services :</b> Types of banks; Banking products and services – Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC, Sukanya Samridhi Yojana etc.; Formalities to open various types of bank accounts, PAN Card, Address proof; Various types of loans – short term, medium term, long term, micro finance, and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and</p>	<p>approach and working of money multiplier.</p> <p><b>CO4:</b> elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.</p> <p><b>CO5:</b> describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.</p> <p><u><b>From this subject the learner can get the knowledge of</b></u></p> <p><b>CO1:</b> Recognize opportunities inherent with good personal financial planning.</p> <p><b>CO2:</b> Examine the risks associated with poor personal financial planning.</p> <p><b>CO3:</b> Analyze basic economic information.</p> <p><b>CO4:</b> Demonstrate the use of economic information to make informed personal financial decision.</p>
---	--	--	--

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Ombudsman. Unified Payment Interface (UPI).</p> <p><b>Unit IV: Post Office Financial Services:</b> Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).</p> <p><b>Unit V: Protection and Investment Related Financial Services:</b> Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhan Mantri Awas Yojana – Rural and Urban. <b>Investment avenues in Equity and Debt Instruments:</b> Share Market and Debt Market, Sensex and its significance; Investment in Shares – Mutual Fund – SIP.</p>	<p><b>CO5:</b> Compute interests charges based on various types of borrowing situations.</p>
	<p><b>BCOMSE 201</b> <b>Computer Applications in Business</b> <b>Skill Enhancement Course (SEC)</b></p>	<p><b>Unit1: Data Processing, Networking and Recent trends in computing</b> <b>Computing:</b> Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business. <b>Computer Networks:</b> Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall. <b>Basic Internet Terminology:</b> I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature. <b>Recent trends in computing:</b> Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; E-Commerce: meaning, business models, Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)</p>	<p><u><b>From this subject the learner can get the knowledge of</b></u></p> <p><b>CO1:</b> understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.</p> <p><b>CO2:</b> handle document creation for communication.</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p><b>Unit II: Word Processing (Practical)</b> Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; 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 Databases and spreadsheet files; Printing documents; <b>Citations and Footnotes. Creating Business Documents using the above facilities</b></p> <p><b>Unit III: Preparing Presentations (Practical)</b> Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities</p> <p><b>Unit IV: Spreadsheet and its Business Applications (Practical)</b></p> <p><b>(a)Spreadsheet concepts</b>, managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.</p> <p><b>(b)Spreadsheet functions:</b> Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions</p> <p><b>(c)Working with Data:</b> Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis Tool Pak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)</p> <p><b>(d)Creating business spreadsheet:</b> Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis</p> <p><b>Unit-V: Computerised Accounting Systems (ERP-Tally)</b> 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;</p>	<p><b>CO3:</b> acquire skills to create and make good presentations</p> <p><b>CO4:</b> make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making</p> <p><b>CO5:</b> understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software</p>
--	--	---	--

# Deshabandhu Mahavidyalaya

## Chittaranjan

		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	
3 <sup>rd</sup> Sem	<b>BCOMMN301 (Minor) HUMAN RESOURCE MANAGEMENT</b>	<p><b>Unit I: Introduction:</b> Meaning, importance and scope of Human Resource Management; functions, status and competencies of Human Resource manager; Difference between Personnel and Human Resource Management; Human Resource Management Process, Job analysis-job description and job specification; HR Policies. Management Development, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management, Games, Case Study, Programmed Instruction, Sensitivity Training.</p> <p><b>Unit II: Human Resource Planning, Recruitment, and Selection:</b> Concept and Definition of Human Resource Planning- Human Resource Planning quantitative and qualitative dimensions; Concept and importance of Human Resource Information System (HRIS), Recruitment- Sources, Selection-methods, Placement, Orientation, Induction, and socialization an overview; HRM issues and practices in the context of outsourcing as a strategy</p> <p><b>Unit III: Training &amp; Development:</b> Training – need, types, and evaluation; Role specific and competency-based training. Distinction between training and development, On the Job &amp; Off the Job Training, Developing Human Resources; Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development, Promotion, Transfer, Retirement, Delegation, Rewards</p> <p><b>Unit IV Job Evaluation, Performance Appraisal and Compensation:</b> Concept and Definitions of Job evaluation, objectives of Job evaluation, process of Job evaluation/ scope of Job evaluation, methods of Job evaluation, Job evaluation other terminologies like job analysis, Job specification and job description, Performance appraisal- nature and objectives, Benefits of providing effective performance appraisals, Factors to consider for performance appraisals, methods of performance appraisal, potential appraisal &amp; employee counseling; Job changes-transfers and promotions.</p> <p><b>Unit V: Compensation Management:</b> Compensation-concept and policies, base and supplementary compensation, performance linked</p>	<p><b>After completing the course, the student shall be able to:</b></p> <p><b>CO1:</b> understand basic nature and importance of human resource management.</p> <p><b>CO2:</b> analyze the current theory and practice of recruitment and selection.</p> <p><b>CO3:</b> realize the importance of performance management system in enhancing employee performance.</p> <p><b>CO4:</b> recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.</p>



# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>compensation-individual, group and organisation level,            Compensation Classification-Types-Incentives-Fringe Benefits-The Wage Mix-The Wage Curve-Pay Grades-Salary Matrix-Compensation as a Retention Strategy Compensation Management in Multi National Organisation</p> <p><b>Unit VI: Employee Maintenance and Employer Employee Relations:</b> Concept of Employee Maintenance and its significance, Meaning of employer-employee relationship, Elements to build a strong employee and employer relationship, Benefits of an employer employee relationship, Ways to enhance the employer-employee relationship, Grievance handling and redressal, Buiding Relationship-Trade union-Managing conflict, Disciplinary process, Collective Bargaining, Workers participation in management,</p> <p><b>Unit VII: Human Resource Management in Changing Environment:</b> Recent trends in human resource management, Work from home, Changing patterns of employment, Employee engagement – Concept, Significance and Types, HR Audit, Challenges in Human Resource Management – Workforce Diversity, Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Employee Empowerment. Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes – Causes and settlement machinery;</p>	<p><b>CO5:</b> understand role of modern HRM in meeting challenges of changing business environment.</p>
	<b>BCOMMJ302 DIRECT TAX</b>	<p><b>Unit-I: Introduction:</b> Concept of Tax-Types of Direct and Indirect Taxes – Canons of Taxation -Features and History of Income Tax in India. Definitions and Basic Concepts of Income Tax: Assessee –Deemed Assessee –Assessee-in-default, Assessment Year –Previous Year -Person –Agricultural Income –Heads of Income – Gross Total Income –Total Income — Incomes Exempt from Tax (under Section 10). Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee Incidence of Tax –Types of Incomes, (Theory only).</p> <p><b>Unit-II: Income from Salaries:</b> Definition of ‘Salary’ –Characteristics of Salary Computation of Salary Income: Salary u/s 17(1) Annual Accretion – Allowances –Perquisites –Profits in lieu of Salary –Deductions u/s. 16 Problems on computation of Income from Salary</p> <p><b>Unit –III: Income from House Property:</b></p>	<p><b>After completing the course, the student shall be able to:</b></p> <p><b>CO1:</b> understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p><b>CO2:</b> identify the five heads in which income is categorised and compute income under the heads ‘Salaries’ and ‘Income from</p>



# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Definition of 'House Property' –Exempted House Property incomes–Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 –Problems on computation of Income from House Property</p> <p><b>Unit–IV: Profits and Gains of Business or Profession:</b> Definition of 'Business and Profession' –Procedure for computation of Income from Business Revenue and Capital nature of Incomes and Expenses –Allowable Expenses u/s. 30 to 37 –Expenses expressly disallowed – Deemed Profits –Miscellaneous provisions u/s 44. Depreciation: Meaning Conditions for charge of depreciation –Problems on computation of Income from Business. Income from Profession: Rules–procedure –problems on computation of Income from Profession.</p> <p><b>Unit –V: Capital Gains and Income from Other Sources:</b> Introduction – Meaning –Scope of charge –Basis of charge –Short term and Long term Capital Assets –Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition Procedure for computation of Long-term and Short-term Capital Gains/Losses –Exemptions in respect of certain Capital Gains u/s. 54 –Problems on computation of capital gains –General Incomes u/s. 56(1) Specific Incomes u/s. 56(2) –Dividends u/s. 2(22) –Winnings from lotteries Puzzles, crown world puzzles, Races –Interest on Securities – Gifts received by an Individual Casual Income –Family Pension –Rent received on let out of Furniture-Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)</p> <p><b>Unit- VI: Set off and Carry Forward, Deductions and Rebate</b> a) 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. b) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, u/s 80CCD (1B), 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U c) Rebate u/s 87A d) Tax Calculation under New Tax Regime-115BCA</p> <p><b>Unit VII: Direct Tax Management:</b> PAN, TDS, TCS, Advance Tax, MAT, Tax Evasion, Tax avoidance, Tax planning (concept Only) Income Tax Slab, Due Date of Return Submission, Different Types of Return. Return Filing of Salaried Employee- ITR1, ITR2, ITR3, ITR4, ITR 5.</p>	<p>House Property'.</p> <p><b>CO3:</b> compute income under the head _ Profits and gains of business or profession', _Capital gains' and _Income from other sources'.</p> <p><b>CO4:</b> understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.</p> <p><b>CO5:</b> develop the ability to file online returns of income.</p>
	<b>BCOMMJ301 FINANCIAL ACCOUNTING-II</b>	<b>Unit 1: Theoretical Framework and Basic Concept:</b> (i) Accounting as an information system - the users of financial accounting information and their needs -	<b>After completing the course, the student shall be able to:</b>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>overview of Artificial Intelligence and Data analytics in accounting. (ii) Qualitative characteristics of accounting information - Accounting estimate Accounting policies - Fair value - Meaning, Recognition and Disclosure requirements of provision - Contingent liability and Contingent asset (iii) Accounting Standards: Concept, Benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India - International Financial Accounting Standards (IFRS) – Meaning, Need, and Scope - Accounting Treatment of GST.</p> <p><b>Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory:</b> (i) Business income: Concept of Revenue and Business Income - Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. (ii) Revenue recognition with reference to AS 9. (iii) Accounting for Property, Plant, and Equipment with reference to AS 10 - Impact of Depreciation on measurement of business income - Accounting for Intangible Assets with reference to AS 26. (d) Valuation of Inventory with reference to AS 2 - Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.</p> <p><b>Unit 3: (i) Business Projection:</b> Preparation of Projected and Estimated Financial Statement, Credit Monitoring Arrangement(CMA), DPR for Business Loan -2- (ii) Investment Accounting: Investment Ledger-Cum-dividend-Ex-dividend-onus Share-Right Share</p> <p><b>Unit 4: Accounting for Inland Branches, Departments:</b> (i) Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System (ii) Accounting for Departments (Including Mark-up Account)</p> <p><b>Unit 5: Self &amp;Sectional Balancing System:</b> Self-Balancing System – Objectives – Advantages - Contra Balance - Inter Ledger Transfer - Sectional Balancing System - Objectives, Advantages; Difference Between Self and Sectional Balancing; Rectification of Errors under Self Balancing System; Accounting Entries; Problems.</p> <p><b>Unit-6: Advanced Issues in Partnership Accounts:</b> Amalgamation of Partnership Firms, Closing the Books of Old Firm;</p>	<p><b>CO1:</b> Understand the fundamental concepts and principles of financial accounting, including GAAP (Generally Accepted Accounting Principles) and financial statements.</p> <p><b>CO 2:</b> Apply accounting standards and regulations, such as IFRS (International Financial Reporting Standards)</p> <p><b>CO 3:</b> Identify and account for different types of assets as per AS 2, AS 9, AS 10 and AS 26.</p> <p><b>CO 4:</b> Prepare and analyze financial forecasts and budgets</p> <p><b>CO 5:</b> Understand the impact of financial accounting on business</p>
--	--	--	--

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Opening the Books of New Firm; Issues Related to LLP; Concepts of Formation of LLP, Limitation of Liabilities of LLP and its Partners and Designated Partners; Solution of Simple Problems relating to Conversion of Firm into LLP; Sale of Firm to a Company.</p> <p><b>Unit-7: Government Accounting:</b> Govt. Accounting, Features-PFMS: Modules – PAO, Pr.AO, GPF, EIS, Pension, CDDO, NTRP, Monthly Accounts Consolidation etc., Cash Based IPSAS- Accrual Based IPSAS, Overview of IPSAS, Indian Accounting Standard &amp; Role of GASAB- Accounting Structure for Local Bodies Urban &amp; Panchayat Accounts; Integration with PFMS and G-20 commitments regarding accounting for GoI,</p>	<p>strategy and decision making.</p> <p><b>CO 6:</b> Understanding the modalities of Government Accounting and having familiarity with PFMS, PAO, GPF etc.</p>
	<p><b>BCOMMMD301</b> <b>MD</b> <b>INDIAN ECONOMY</b></p>	<p><b>Unit 1- Basic Features of Indian Economy:</b> Features of Indian Economy as a developing economy, composition of national income, occupational structure , trend of per capita income in India, trends of pattern of population growth, problem of poverty, poverty alleviation measures, problems of unemployment and policy measures, Human development, Environmental concern , Basic issues in economic development, concept and measures of development and underdevelopment-Human Development- WPI-CPI-Inflation Premium</p> <p><b>Unit -2 Agriculture :</b> Characteristics of Indian agriculture , roles of agriculture in Indian economy, causes of low productivity, problem of Indian agriculture, impact of land reform, Green Revolution in Indian economy, PDS, food security,– Krishonnati Yojna, Pandit Din Dayal Upadhyaya Unnat Krishi SikshaYojna(PDDUUKSY)-Agriculture Marketing-Model APMC Act Model Contract Farming Act-Agri Credit-Climate Smart Agriculture</p> <p><b>Unit-3 Industry:</b> Public sector- roles, performance and reforms, New Industrial policy, public sector vs private sector, Small scale sector, Cottage and MSME- importance and problems. Role of foreign capital, challenges associated with industrial sector in India, FDI and its types, Role of foreign capital.Stock Market in India-Stock exchange and important terms of stock market- Primary and secondary markets-IPOs-Mutual Funds-Commodity Market-GeM</p> <p><b>Unit – 4 Financial Sector:</b> Financial sector: structure, performance and reforms .Foreign trade and balance of payment ,structural changes and performance of India’s foreign trade, export policies and performance ,India and the WTO, Role of FDI, capital</p>	<p><b>After completing the course, the student shall be able to:</b></p> <p><b>CO 1:</b> Understand the basic features and structure of the Indian economy, including its transition from a planned to a market-based economy.</p> <p><b>CO 2:</b> Understand the basic features and structure of the Indian economy, including its transition from a planned to a market-based economy.</p> <p><b>CO 3:</b> Explain the significance of economic reforms, liberalization, and globalization in shaping India's economic trajectory.</p> <p><b>CO 4:</b> Evaluate the impact of government policies and interventions on the economy, including fiscal, monetary, and</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>account convertibility, Globalization – GATT, IMF, IBRD.</p> <p><b>Unit -5 (i) Planning in India:</b> Objectives, achievement and failure, evolution of objectives of economic planning, NITI AYOJ and its functions, Planning commission – composition and functions-Inclusive Growth-Resource Mobilization-Investment Models-Gold Investment schemes- Mudra Bank</p> <p><b>(ii) Economic Reforms:</b> Obligatory Reform Measure-The LPG reforms-Generations of Economic Reforms-Disinvestment-New Economic Policy</p>	<p>trade policies.</p> <p><b>CO 5:</b> Understand the role of institutions and governance in promoting economic development and growth.</p>
4 <sup>th</sup> Sem	<b>BCOMHC401 COST ACCOUNTING</b>	<p><b>Unit 1: Introduction</b> Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications-Direct, Indirect, Functional Classification, Notional and Imputed, Product and Period, Controllable and Uncontrollable, Explicit and Implicit, Sunk Cost and Pre-production Cost, research and Development Cost, Elements of cost and preparation of Cost sheet. Role of a cost accountant in an organisation.</p> <p><b>Unit II: Elements of Cost: Material and Labour</b> (a) Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, EOQ, Various levels of stocks, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification-Perpetual and Periodical System, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives, ABC Analysis, VED, JIT, Material Turnover Ratio, (b) Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment, Time Rate, Piece Rate, and Incentive schemes-Halsey, Rowan, Taylor's differential piece wage, Group Bonus Plans-Priestman's, Ruckers's, Numm-Bush Plan, Profit Sharing, Requisites of Good Wages Incentive Plan.</p> <p><b>Unit III: Overheads</b> Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption; Causes and treatment of Under- and over- absorption; Activity based costing (Concept Only). Machine Hour Rate,</p> <p><b>Unit IV: Methods of Costing</b> (a) <b>Job Costing</b>-Features, Procedures, Advantages, (b) <b>Batch Costing</b>-Features, Economic</p>	<p>After completing the course, the student shall be able to:</p> <p><b>CO1:</b> understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.</p> <p><b>CO2:</b> understand the accounting and control of material and labour cost.</p> <p><b>CO3:</b> develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads</p> <p><b>CO4:</b> develop ability to calculate the cost of products, jobs,</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Batch Production (c) <b>Contract Costing</b>-Features, Accounting Procedures, Profit on Incomplete Contracts-Surveyor's Certificate, Work-in-Progress, Costing of Running Contract, Bid Costing and Cost-Plus contract, including Escalation Clause and De-Escalation Clause, Nearest to Completion.</p> <p>(d)<b>Process costing (excluding inter process profit and W-I-P Valuation)</b>- Features-Process Loss and Gains, Normal Loss, Abnormal Loss and Abnormal Gain,</p> <p><b>Unit V: Cost Accounting Systems</b> Integral and non-integral systems, meaning, features, advantages of integral accounting system; Causes of difference in Cost profit and profits as per financial a/c, Reconciliation of cost accounting profits with financial profits.</p>	<p>contracts, processes and services after understanding the basic concepts and processes involved in them.</p> <p><b>CO5:</b> understand cost accounting book keeping systems and reconciliation of cost and financial account profits</p>
	<b>BCOMHC402 BUSINESS MATHEMATICS</b>	<p><b>Unit I: Matrices and Determinants</b> 1.1 Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. 1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule.</p> <p><b>Unit II: Basic Calculus</b> 2.1 Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function. 2.2 Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.</p> <p><b>Unit III: Advanced Calculus</b> 3.1 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. 3.2 Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint. 3.3 Integration: Standard forms &amp; methods of integration- by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases</p> <p><b>Unit IV: Mathematics of Finance</b> 4.1 Rates of interest: nominal, effective and their inter-relationships in different compounding situations. 4.2 Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value. 4.3 Types of</p>	<p>After completing the course, the student shall be able to:</p> <p><b>CO1:</b> comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.</p> <p><b>CO2:</b> develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.</p> <p><b>CO3:</b> acquire competence to use computer for mathematical computations, especially with Big data.</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>annuities: ordinary, due deferred, continuous, and perpetual. Determination of future and present values using different types of rates of interest.</p> <p><b>Unit V: Linear Programming</b>            5.1 Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints.            5.2 Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.</p>	<p><b>CO4:</b> obtain critical thinking and problem-solving aptitude.</p> <p><b>CO5:</b> evaluate the role played by mathematics in the world of business and economy.</p>
	<p><b>BCOMHC403</b>  <b>COMPUTER APPLICATIONS IN BUSINESS</b></p>	<p><b>Unit1: Data Processing, Networking and Recent trends in computing:</b>  <b>Computing:</b> Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business.  <b>Computer Networks:</b> Meaning of computer network; objectives/ needs for networking; Applications of networking;  <b>Basic Network Terminology:</b> Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall. Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.  <b>Recent trends in computing:</b> Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce: meaning, business models, Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)</p> <p><b>Unit II: Word Processing (Practical)</b>            Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; 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 Databases and spreadsheet files; Printing documents; Citations and Footnotes. Creating Business Documents using the above facilities</p>	<p>After completing the course, the student shall be able to:</p> <p><b>CO1:</b> understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.</p> <p><b>CO2:</b> handle document creation for communication.</p> <p><b>CO3:</b> acquire skills to create and make good presentations</p> <p><b>CO4:</b> make various computations in the area of accounting and</p>



# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p><b>Unit III: Preparing Presentations (Practical)</b> Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities</p> <p><b>Unit IV: Spreadsheet and its Business Applications (Practical)</b> (a)<b>Spreadsheet concepts</b>, managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.</p> <p><b>(b)Spreadsheet functions:</b> Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions <b>(c)Working with Data:</b> Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)</p> <p><b>(d)Creating business spreadsheet:</b> Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis</p> <p><b>Unit-V: Computerised Accounting Systems (ERP-Tally)</b> 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>	<p>finance and represent the business data using suitable charts. Should be able to manipulate and analyze the business data for better understanding of the business environment and decision making</p> <p><b>CO5:</b> understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.</p>
	<b>BCOMHGE401 INDIAN ECONOMY</b>	<p><b>Unit 1: Basic Features of the Indian Economy:</b> Features of Indian economy as a developing economy, composition of National Income, occupational Structure, trend of per capita income in India, trends of pattern of population growth, Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures, Human Development; Environmental concerns, Basic Issues in Economic Development, Concept and Measures of Development and Underdevelopment;</p>	<p>After completing the course, the student shall be able to:</p> <p><b>CO1:</b> understand the basic features of Indian Economy</p> <p><b>CO2:</b> Understand different issues of Indian agricultural</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p><b>Unit 2: Agriculture:</b> Characteristics of Indian agriculture, roles of agriculture on Indian economy, Causes of low productivity, Problems of Indian agriculture Impact of Land reforms and Green Revolution on Indian economy, PDS, Food Security.</p> <p><b>Unit 3: Industry:</b> Public Sector – Role, Performance and reforms; New Industrial Policy, Public Sector Vs Private sector; Small scale sector, cottage and MSME-importance and problems, Role of foreign capital.</p> <p><b>Unit-4: Financial Sector:</b> 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., foreign trade and BOP; Globalization-GATT, IMF, IBRD.</p> <p><b>Unit 5: Five Year Planning:</b> Objectives, achievements and failures-evolution of the objectives of economic planning, Primary overview of NITI Ayog.</p>	<p>sector and food security system prevailing in the country</p> <p><b>CO3:</b> Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country</p> <p><b>CO4:</b> conceptualize Indian Financial sector and address global issues related to economic development of the country</p> <p><b>CO5:</b> Know about the Process of economic planning and its reforms in the context of Indian economy.</p>
	<b>BCOMHSE401 ENTREPRENEURSHIP DEVELOPMENT</b>	<p><b>Unit I: Introduction</b> Entrepreneurship: concept, functions, need and importance; Entrepreneurial history in Indian Society; Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship.</p> <p><b>Unit II: Individual and Entrepreneurship:</b> Entrepreneurial myth, motivation for entrepreneurship, Entrepreneurial skills and competencies, entrepreneurial values and attitude; Entrepreneurial risk propensity and ability to cope; Entrepreneurship in Indian scenario - Entrepreneurial mindset in the contemporary business scenario, family business and entrepreneurship vis-à-vis first generation entrepreneurs (Nascent Entrepreneurship).</p> <p><b>Unit III: Entrepreneurial Sustainability:</b> Social support system for entrepreneurship, public and private system of stimulation; Availability of finance, marketing, technological and managerial support systems; Role of industries association; Entrepreneurs' self-help group, trade and industry associations; Existence of business incubators; Availability of venture capital and angel investors support system; Private equity funds; Startup Action Plan; Make in India initiative.</p>	<p><b>After completing the course, the student shall be able to:</b></p> <p><b>CO1:</b> understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p><b>CO2:</b> link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.</p> <p><b>CO3:</b> understand social support system for gaining strength towards entrepreneurial preferences.</p> <p><b>CO4:</b> understand entrepreneurial process for initiating new</p>



# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p><b>Unit IV: Entrepreneurial Process:</b> Opportunity sensing and identification process (cases to be discussed on how business ideas are perceived); Generation of business ideas, feasibility analysis of business ideas, preparation of a business plan (practical work on devising of a plan is to be assigned to the students) in the form of a project report on specific business proposal; Project appraisal and its techniques.</p> <p><b>Unit V: Managerial Aspects of Business</b> (a) Managing finance, understanding of capital-mix; Management of human resources of a new enterprise; Adopting a marketing strategy for sustaining new venture; Managing assets (cash management), relationship management; Managing family business; Understanding cost management. (b) New Business Idea Development and Proposal Writing (For Internal Examination)</p>	<p>venture creation.</p> <p><b>CO5:</b> understand various dimensions of managing a business enterprise once it is formed.</p>
5 <sup>th</sup> Sem	<b>BCOMHC501 PRINCIPLES OF MARKETING</b>	<p><b>Unit I (a) Introduction to Marketing:</b> Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing; Meaning and distinctive characteristics; Marketing Mix. <b>(b) Marketing Environment:</b> Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.</p> <p><b>Unit II (a) Consumer Behaviour:</b> Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. <b>(b) Market Selection:</b> Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.</p> <p><b>Unit III (a) Product Decisions:</b> Concept and classification; Levels of Product. Designing value- Product- mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services. <b>(b) New Product Development:</b> Product life cycle – concept and marketing strategies; New product development- concept and process.</p> <p><b>Unit IV Pricing Decisions:</b> Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.</p>	<p><u><b>From this subject the learner can get the knowledge of</b></u></p> <p><b>CO1:</b> develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p><b>CO2:</b> understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p><b>CO3:</b> understand and analyze the process of value creation through marketing decisions involving product development.</p> <p><b>CO4:</b> understand and analyze the process of value creation through marketing decisions involving product</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats;</p> <p><b>Unit V (a) Promotion Decisions:</b> Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix;</p> <p><b>(b) Developments in Marketing:</b> Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- Digital marketing- concept.</p>	<p>pricing and its distribution.</p> <p><b>CO5:</b> understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.</p>
	<b>BCOMHCS02</b> <b>Fundamentals of</b> <b>Financial Management</b>	<p><b>Unit I: (a) Introduction: Definition, Functions, Nature, scope</b> and objective of Financial Management, Strategic Financial Management, Role of Finance Officer, Financial Environment, Sources of Finance, Portfolio Management, Tax Effects, Tax Shield</p> <p><b>(b) Objectives of a Firm:</b> Profit Maximization, Wealth Maximizations, Value Maximisation</p> <p><b>Unit II: Capital Budgeting:</b> The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Discounted Pay Back Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital Rationing (Definition only), Social Cost Benefit Analysis (Concept only)</p> <p><b>Unit III: Cost of Capital</b> Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.</p> <p><b>Unit IV: Dividend Decisions</b> Classification of Dividends, Determinants of dividend Policy, Dividend Theory- Modigliani and</p> <p>Miller Model, Residual Theory of dividend, Cash and stock dividends; Dividend policies in practice</p>	<p style="color: red;">After completing the course, the student shall be able to:</p> <p><b>CO1</b> - explain the nature and scope of financial management as well as time value of money and risk return trade off</p> <p><b>CO2</b> – analyze capital budgeting process and capital budgeting techniques</p> <p><b>CO3</b> - estimate various capital structure theories and factors affecting capital structure decisions in a firm</p> <p><b>CO4</b> - critically examine various theories of dividend and factors</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p><b>Unit-V: Cash Management:</b> Reasons for Cash Surplus, Effect of Cash Deficits, Cash Cycle, Electronic Cash Management System, Virtual Banking, Float, Methods of Improving Liquidity, Cash Budget, Baumol's EOQ Model for Cash Management, Miller-Orr Cash Management Model</p>	<p>affecting dividend policy</p> <p><b>CO5</b> - evaluate working capital requirement</p>
	<p><b>BCOMHACDSE501 MANAGEMENT ACCOUNTING</b></p>	<p><b>Unit I: Introduction: Management Accounting:</b> Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting, Role of Management Accountant, Essentials of success of Management Accountant.</p> <p><b>Unit II: Ratio Analysis:</b> 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.</p> <p><b>Unit-III: Working Capital Management</b> – Objectives of Working Capital Management, Component of Working Capital, Types-Permanent, Temporary, Gross, Net, Positive, Negative Working Capital, Working Capital Cycle, Strategies in working Capital Management- Conservative Approach, Aggressive Approach, Matching Approach, Working Capital Ratios, - Determinants of working capital requirement – Estimating working capital requirement -Percentage of Sales Method-regression Analysis Method, Operating Cycle Method– Strategies of financing current assets.</p> <p><b>Unit IV: Cash Flow and Fund Flow analysis</b>  <b>(a) Cash Flow Statement-</b> Revised Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7, Data required in preparation of a Cash flow Statement, Procedure in preparation of cash flow Statement, Use and Limitations of cash flow Statement, Cash flow Statement and Cash Budget.  <b>(b) Fund Flow Statement-</b> Meaning of Fund, Benefits and drawbacks of Fund Flow Analysis, Identification of Fund, Sources of Fund, Application of fund, Changes in Working Capital Position, Fund Flow Statement</p> <p><b>Unit V: Budgeting and Budgetary Control:</b> Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration;</p>	<p><b>After completing the course, the student shall be able to:</b></p> <p><b>CO1:</b> understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.</p> <p><b>CO2:</b> understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.</p> <p><b>CO3:</b> understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.</p> <p><b>CO4:</b> understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.</p> <p><b>CO5:</b> understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Functional Budgets-Cash Budget, Sales Budget, Production Budget, Fixed and Flexible budgeting; Zero base budgeting; and</p> <p>Performance budgeting, Master Budget (Concept)</p>	
	<p><b>BCOMHACDSE502</b> <b>Advanced Financial Accounting</b></p>	<p><b>Unit 1: Accounting for Branches and Department</b>  <b>a.Branch Accounting:</b> Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost &amp; at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock Account, stock Adjustment account etc (at cost &amp; at IP) – normal &amp; abnormal losses- Independent branch – concept of wholesale profit and basic idea of incorporation.  <b>b. Departmental Accounting:</b> 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><b>Unit 2: Investment Accounting and Voyage Accounting</b>  <b>(a)Investment Accounts-</b>Maintenance of Investment Ledger-Preparation of Investment Account (transaction with brokerage STT cum &amp; ex-interest), Valuation of Investment under FIFO and Average method, Investment Account for shares (with Right Issue, Bonus Shares and Sale of Right) relevant accounting standard.  <b>(b)Voyages Accounting-</b> Specific Income, Expenditure, Calculation of Profits, Profit from Incomplete Voyage.</p> <p><b>Unit 3: Accounting for Local Bodies:</b>  Theoretical Overview, Municipal Accounting, Gram Panchayat Accounting, Cash Book, Receipts &amp; Payment Account, GPMS-Features, Benefits and Limitations.</p> <p><b>Unit-4: Insurance Claim</b>  <b>(a)Loss of stock:</b> Physical &amp; ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.  <b>(b)Loss of profit:</b> Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim</p> <p><b>Unit-5: (a) Royalties Accounting-</b>  Minimum Rent, Short Workings Recoverable, Royalties Receivables, Sub-Lease.  <b>(b) Accounting for Sale on Approval-</b>  Limited Transaction, Moderate Transactions.</p>	<p><b>After completing the course, the student shall be able to:</b></p> <p><b>CO1:</b> develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.</p> <p><b>CO2:</b> Understand the basic concept and purpose of Investment accounting and Maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.</p> <p><b>CO3:</b> understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting in practical field.</p> <p><b>CO4:</b> understand and analyze the process of ascertaining insurance claims for loss of stock and loss of profit policies.</p> <p><b>CO5:</b> understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system.</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

	<b>BCOMHACDSE503 Accounting Theory</b>	<p><b>Unit 1: Basic Ideas of Accounting Theory:</b> Accounting Theory: Definition, Nature, Classification, Functions, Approaches to the formulation, Advantages, Limitations - Relation of Accounting Theory with Accounting Practice, Introduction to Fair Value Accounting, Inflation Accounting- Methods</p> <p><b>Unit 2: Accounting Principles:</b> Generally Accepted Accounting Principles (GAAP) - Important Accounting Concepts: Proprietary, Entity, Fund, Money Measurement, Accounting Period, Going Concern, Duality, Realization and Accrual; Important Accounting Conventions: Disclosure, Materiality, Consistency, Comparability, Objectivity and Conservatism; Accounting Concept vs. Accounting Convention.</p> <p><b>Unit 3: Measurement of Accounting Income:</b> Concepts of Revenue-Revenue Recognition, Gain, Cost, Expense, Loss, Revenue Expenditure, Capital Expenditure and Deferred Revenue Expenditure; Accounting vs. Economic Concepts of Income; Necessity and Methods of measuring Accounting Income; Matching Concept, Transaction Approach, Balance Sheet Approach</p> <p><b>Unit 4: (a) Capital:</b> Economic and Accounting Concept; Characteristics of Capital; Relation between Capital and Income; Maintenance of Capital- Capital Formation, Human Capital, <b>(b) Financial Statements:</b> Meaning, Nature, Objective, Importance, Different types of Financial Statements Income Statement, Statement of Assets and Liabilities-Common Size Statement, Comparative Statement, preparation, uses, merits and demerits, - Limitations of Financial Statement.</p> <p><b>Unit 5: Assets and Liabilities:</b> Assets: Definition, Classification, Characteristics, Recognition, Need for Valuation; Valuation of Tangible and Intangible Fixed Assets; Valuation of Current Assets- Stock Valuation, Valuation of wasting assets; Liabilities: Definition, Characteristics, Classification, Recognition, Need for Valuation.</p>	<p>After completing the course, the student shall be able to:</p> <p><b>CO1:</b> Develop understanding of basic concepts of accounting theory and practice.</p> <p><b>CO2:</b> Understand the basic concept and purpose accounting concepts and conventions.</p> <p><b>CO3:</b> understand the concepts related to accounting income and its measurement.</p> <p><b>CO4:</b> understand and analyze the different concepts of capital and its relation to income, financial statement and its limitations</p> <p><b>CO5:</b> understand different concepts of assets and liabilities, their recognition criterion and need for their valuation.</p>
6th Sem	<b>BCOMHC601 Auditing and Corporate Governance</b>	<p><b>Unit I: Introduction</b> Basic Principles and Techniques of Auditing; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Role of Auditors in corporate governance; Peer review and Independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA), Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools.</p>	<p>After completing the course, the student shall be able to:</p> <p><b>CO1:</b> differentiate between different aspects of auditing especially for internal check, internal control and for overall</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p><b>Unit II: Audit of Companies</b> Audit of limited Companies: Company Auditor, Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013, Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserves as per Companies Act. 2013.</p> <p><b>Unit III: Audit of Different Institutions</b> Banks-Legislation Relating to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-performing Assets (Concepts and Provision), Audit Report. Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company and Co-operative Societies. Audit of Local Self Government: Gram Panchayet, Panchayet Samity, Zila Parishad, Municipality and Municipal Corporation.</p> <p><b>Unit IV: Corporate Governance</b> Corporate Governance: Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing, Class Action.</p> <p><b>Unit V: Corporate Governance Framework in India</b> Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017). Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in public sector, banking, non- banking financial institutions.</p>	<p>corporate governance.</p> <p><b>CO2:</b> understand the concept of corporate governance in organisations and its essence for management.</p> <p><b>CO3:</b> provide and assimilate information leading to failure of organisation and corporate scams.</p> <p><b>CO4:</b> comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p><b>CO5:</b> understand the corporate governance framework in India</p>
	<b>BCOMHC602 Indirect Tax Laws</b>	<p><b>Unit 1: Introduction</b> Constitutional framework of indirect taxes before GST (taxation powers of Union &amp; State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST &amp; IGST); GST Council; GST Network; State compensation mechanism.</p> <p><b>Unit 2: Levy and collection of GST</b> Taxable event- —Supply of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.</p>	<p><b>After completing the course, the student shall be able to:</b></p> <p><b>CO1:</b> connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.</p> <p><b>CO2:</b> understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of</p>



# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p><b>Unit 3: Input Tax Credit</b> Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.</p> <p><b>Unit 4: Procedures and Special Provisions under GST</b> Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self- assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.</p> <p><b>Unit 5: Customs Law</b> Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules &amp; exemptions.</p>	<p>supply and compute the value of supply.</p> <p><b>CO3:</b> comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.</p> <p><b>CO4:</b> understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.</p> <p><b>CO5:</b> know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.</p>
	<b>BCOMHACDSE601 Corporate Reporting</b>	<p><b>Unit 1: Introduction to Corporate Reporting:</b> Importance, Role and Context of Modern Reporting, Principles of Corporate Reporting, Objectives and Challenges of Corporate Financial Reporting, Disclosure in Financial Reporting.</p> <p><b>Unit II: Conceptual Framework for the Preparation and Presentation of Corporate Reporting:</b> Salient features of Conceptual Framework laid down by IASB and FASB (USA), Definition of financial elements - Principles of recognition, Measurements, Presentation and Disclosure.</p> <p><b>Unit-III: Indian Accounting Standards (Ind AS):</b> List of standards under Ind AS; Ind AS 1- Presentation of Financial Statement,(Scope, Objectives, important definitions, overall requirement for presentation of financial statements, various components and features of financial statements and disclosure requirements) Ind AS- 2 Inventories,( Scope, objectives, important definitions, computation of inventory cost (simple problems), disclosure requirements) Ind AS- 7 Statement of Cash flows,(meaning and objective of cash flow statement, benefits of cash flow information, scope, important definitions, classification of cash flows into operating, financing and investing activities, Ind AS 7 Vs. AS 3) Ind AS- 08 Accounting Policies, Changes in Accounting Policy, (objectives, scope and important definitions, accounting policy, principles for selection of accounting policy and disclosure</p>	<p><b>After completing the course, the student shall be able to:</b></p> <p><b>CO1:</b> understand the basics of corporate reporting and its role in business world.</p> <p><b>CO2:</b> understand the conceptual framework of corporate reporting and different principles underlying corporate reporting.</p>

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>requirement for change in accounting policy, Ind AS 8 Vs. AS5) Ind AS 10(Objectives, scope, important definitions, difference between adjusting Events and non-adjusting events in terms of their treatment and disclosure, Ind AS 10 Vs. AS4) (Ind AS 103): Introduction, Definitions, Objective, Scope, Identifying a business combination, Methods of Business Combinations and disclosure, Accounting for intangible assets (IAS 38 and Ind AS 38(scope, objective, relevant definitions, recognition criterion and measurement of intangible assets, disclosure requirements) and Accounting for impairment of assets (IAS 36 and Ind AS 36 (objectives, scope, relevant definitions, criteria for identifying an asset that may be impaired, measurement of recoverable amount, disclosure requirement, Ind AS 36 Vs. AS 28).</p> <p><b>Unit IV: Convergence of International Financial Reporting Standards (IFRS) in India:</b> GAAP in India; International Financial Reporting Standards-Overview; Convergence of Accounting Standard with IFRS; Advantages of convergence to IFRS; Criticisms of IFRS.</p> <p><b>Unit V (a) Revenue and Liabilities Based Accounting Standards:</b> Employee benefits (IAS 19 and Ind AS 19(Objectives, scope, important definitions, different categories of employee benefits, disclosure requirement in financial statement)- Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37(Objectives, scope, important definitions, relationship between provision and contingent liability, recognition principles and disclosure requirements of contingent assets and contingent liabilities Ind AS 37 Vs. AS 29) and Accounting for taxation (IAS 12 ** and Ind AS 12(objectives, scope, important definitions, recognition of current tax liabilities, current tax assets and deferred tax liabilities).</p> <p><b>(b) Other Reporting Standards:</b> Accounting for financial and operating leases (IAS 17 and Ind AS 17(objectives, scope, important definitions, operating lease and financial lease-recognition and disclosure) –Disclosure of related party transactions (IAS 24 and Ind AS 24(objectives, scope, important definitions, disclosure requirements, Ind AS 24 Vs. AS 18)-Operating segments (IFRS 8 and Ind AS 108(core principle, scope, important definitions, disclosure requirements, Ind AS</p>	<p>CO3: understand different Indian accounting standards and their importance.</p> <p>CO4: understand different aspects of IFRS and its convergence with Indian accounting standards.</p> <p>CO5: understand the basics of revenue and liabilities-based accounting standards and also about some other related accounting standards in India.</p>
--	--	---	--



# Deshabandhu Mahavidyalaya

## Chittaranjan

		108 vs.AS 17).	
	<b>BCOMHACDSE602 Advanced Cost Accounting</b>	<p><b>Unit-I- Process Costing-</b> Inter process Profit- W-I-P Valuation (Equivalent Production)-Steps in Valuation of Equivalent Production- Joint Product-Co-products, Accounting for Joint Products, By-product-Accounting for By products, Distinction between Joint Product and By-product,</p> <p><b>Unit-II-(a) Uniform Costing and inter firm comparison</b> -Uniform Cost Manual, Benefits of uniforms Costing, Limitations of uniform Costing, Procedures in making Interfirm Comparisons, Problems in Interfirm Comparisons, Presentation of cost information – diagrammatic and graphic presentation. Costing reports – Requisites; steps; types; review</p> <p><b>(b)Service Costing-</b> Service Cost Analysis, Service Costing and Output Costing, Transport, Hotel and Hospital, Canteen, Costing of Educational Institutions,</p> <p><b>Unit- III: Marginal Costing-</b>Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break even point, Limiting Factors Analysis (Concept Only), Make or Buy Decisions</p> <p><b>Unit-IV: Standard Costing and Variance Analysis:</b> Meaning of standard cost and standard costing; advantages, limitations and applications; Types of Standard, Setting Standards, standard Costing and Activity Based Costing, Standard Cost Card, Variance Analysis – Material Variances- Labour Variances, overheads Variances, Revisions of Variances, Interpretation of Variances</p> <p><b>Unit-V: Cost Audit and Cost Control</b> – Cost Audit-Meaning, Objectives, Nature and scope of cost audit, Provisions under Companies Act 2013 relating to maintenance of Cost Records and Cost Audit, Cost auditor appointment, rights and responsibilities, Techniques of Cost Audit, Cost Audit Programme, Cost Audit Standards Cost Accounting Standard on Material Cost (CAS-6)- Definition, Principle of valuation of receipt of materials, Cost Accounting Standard on Employee Cost (CAS-7)- Statutory provisions for workman's compensation</p>	<p>After completing the course, the student shall be able to:</p> <p><b>CO1.</b>conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.</p> <p><b>CO2:</b> Understand the concepts of standard costing and variance analysis and measure relevant deviations.</p> <p><b>CO3:</b> understand the concepts and applications of process costing.</p> <p><b>CO4:</b> understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.</p> <p><b>CO5:</b> understand the concepts and different aspects of cost audit.</p>
	<b>BCOMHACDSE603 Computerised Accounting</b>	<b>UNIT I: Maintaining chart of accounts in ERP:</b> Introduction-Getting Started with ERP - Mouse/Keyboard Conventions- Company Creation-Shut a Company-	After completing the course, the student shall be able to:

# Deshabandhu Mahavidyalaya

## Chittaranjan

		<p>Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.</p> <p><b>UNIT II: Maintaining stock keeping units (SKU):</b> Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports</p> <p><b>UNIT III: Recording day-to-day transactions in ERP:</b> Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6) Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).</p> <p><b>UNIT IV: Accounts Receivable and Payable Management:</b> Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account Stock Category Report-Changing the Financial Year in ERP.</p> <p><b>UNIT V: MIS Reports:</b> Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.</p>	<p><b>CO1.</b>To know the basics of ERP and its application.</p> <p><b>CO2:</b> Understand the concepts and applications of computerized inventory management.</p> <p><b>CO3:</b> understand different aspects of recording day to day transactions in ERP.</p> <p><b>CO4:</b> understand the process of computerized receivables and payables management.</p> <p><b>CO5:</b> understand the concepts of management information system and its applications in ERP.</p>

Deshabandhu Mahavidyalaya

Chittaranjan

---