Class Module of Commerce Department

Sem	Unit	Subject/Topic	No of Classes/ Tutorial	Teacher	Books
Sem-I		**FINANCIAL ACCOUNTING-I (CC-1, 1.2 CH)**			
	1	The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	2	Zahirul Islam	**Books recommended as reference:** Amitabha Mukherjee, Mohammed Hanif, Financial Accounting I, McGraw Hill Education **Books consulted:** (a) P.C. Tulsian, Financial Accounting, Pearson Education (b) CA & CS study modules (c) Basu & Das, Financial Accounting, Rabindra Library.
		Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.	2		
		Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101, International Financial Reporting Standards (IFRS): - Need and procedures	2		
	2	Distinction between Single Entry System and Double Entry System;	1	Zahirul Islam	
		Defects of Single Entry System	2		
		Preparation of Accounts from Incomplete Records	2		
		Conversion from Single Entry System to Double Entry System	1		
		Concept of Sectional Balancing, preparation of control accounts	2		
		Self Balancing Ledger: advantages; Recording process; preparation of Adjustment accounts	2		
	3	Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price	2	Tarit Kanti Sen	
		Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss	1		

		Special commission: Del credere commission (with and without bad debt) - use of Consignment Debtors A/C	3		
	4	Insurance Claim for Loss of Stock and for Loss of Profit	1	Zahirul Islam	
		Loss of stock: Physical & ownership concept; concept of under-insurance and average clause	2		
		computation of claim – with price change; consideration of unusual selling line; price reduction etc	4		
		Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim	4		
	5	P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both; correction of appropriation items with retrospective effect. Change in constitution of firm	2	Dipesh Kundu	
		Principles of Effective Control, Major Techniques of Control - Ratio Analysis	4		
		Change in P/S ratio, admission, retirement and retirement cum admission	4		
		treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy	1		
		Death of a partner	3		
Sem-I		**Business Management (CC-2, 1.3 CH)**			
	1	Concept of Management: Need for Study,	2	Tarit Kanti Sen	**Books recommended as reference:** (a) M.K. Bhushan, Fundamentals of Business Organization and Management New
		Managerial Functions; Co-ordination: Essence of Managerial ship	2		
		Evolution of the Management Thought, Classical Approach	2		

		Unit Test	1		Delhi: Sultan Chand & Sons.
	2	Planning - Types of Plan –	1		**Books consulted:** (a) Stoner,
		Strategic Planning– Concept, process, Importance and limitations	2		Management, Pearson
		Environmental Analysis and diagnosis	2		(b) CA & CS study modules
		Concepts of SWOT/TOWS/WOTS-UP, Competitor Analysis	1		
		Business environment; Concept and Components	2		
		Decision-making – concept, importance; Committee and Group Decision-ma	2		
		Unit Test	1		
	3	Decision-making – concept, importance; Committee and Group Decision-ma	2		
		Concept and process of organising –, Span of management	1		
		Different types of authority Decentralisation, Delegation of authority	3		
		Formal and Informal Structure; Principles of Organising.	4		
		Unit Test	1		
	4	Staffing: Concept, Process	1		
		Motivation: Concept, Importance, Motivation theories	3		
		Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory	3		
		Leadership: Concept, Importance, Theories of Leadership	3		
		Unit Test	1		
	5	Control - Concept, Process, Limitations	2		
		Principles of Effective Control, Major Techniques of Control - Ratio Analysis	4		
		ROI, Budgetary Control, EVA, PERT/CPM	4		
		Unit Test	1		
Sem-I		**BUSINESS MATHEMATICS (GE-1, 1.4 CH)**			
	1	Indices - Positive indices - Fractional indices	2	Zahirul Islam	**Books recommended as reference:** (a)
		Logarithms – Definition, General laws of logarithms and its applications	3		Ghosh and Saha, Business Mathematics
		Set theory - Representation of a set, Concept of Subset, Power sets, Size	3		and Statistics, New Central Book Agency
		operations-union, intersection, disjoint, set difference, compliment; Prope	2		(P) Ltd.
	2	Definition of Matrix, Different types of Matrix; Matrix Operations – Equalit	2		**Books consulted:** (a) Nag, N.K. and Nag,
		Subtraction and Multiplication. Transpose of matrices, Inverse of a Matrix	4		S. K., Business Mathematics and Statistics,
		Determinant of a square Matrix (up to third order), Expansion of a determ	4		Kalyani Publishers

	3	Calculus-1 (Without Trigonometric application)	4		(b) V.K. Kapoor, Essential Mathematics for Commerce and Economics, Sultan Chand. 7. Maity and Ghosh, Calculus, Central.
		Mathematical functions and their types-linear, quadratic, polynomial, exp	5		
		Concept and rules of differentiation-First principle formula and Standard	1		
		Higher order derivative (up to 2nd order). Maximum and Minimum value	5		
		Partial Differentiation: Partial derivatives up to second order; Homogenei	5		
	4	Calculus-2 (Without Trigonometric application)	1	Tarit Kanti Sen	**Books recommended as reference:** (a) Ghosh and Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd. **Books consulted:** (a) Nag, N.K. and Nag, S. K., Business Mathematics and Statistics, Kalyani Publishers (b) V.K. Kapoor, Essential Mathematics for Commerce and Economics, Sultan Chand. 7. Maity and Ghosh, Calculus, Central.
		Integration: Standard forms. Methods of integration – by substitution, by	2		
		partial fractions; definite integration	3		
		Finding areas in simple cases	3		
	5	Linear Programming	1		
		Formulation of linear programming problem (LPP	2		
		Graphical solution to LPP.	2		
		Cases of unique and multiple optimal solutions	2		
		Unbounded solutions, infeasibility	2		
		redundant constraints	1		
Sem-II		**COST ACCOUNTING-I (CC-3, 2.2 CH)**			
	1	Meaning – Cost, Costing, Cost Accounting, Cost Accountancy. Objectives and Scope of Cost Accounting, Evolution of Cost Accounting, Advantages and Limitations, Cost Centers and Cost Units	2	Dipesh Kundu	**Books recommended as reference:** (a) S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers (b) Jawahar Lal, Cost Accounting, McGraw Hill Education **Books consulted:** (a) S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi. (b) V.K. Kapoor, Essential Mathematics for Commerce and Economics, Sultan Chand. 7. Maity and Ghosh, Calculus, Central. (c) CA & CS study materials
		Cost Classification for Stock Valuation, Profit measurement, Decision making and Control. Elements of Cost and Cost Systems, Cost Control and Cost Reduction	2		
		Cost behaviour pattern, Installation of Costing System, Role of Cost Accountant in an Organization, Preparation of Cost Sheet	2		
		Relationship between Costing with Financial Accounting, and Management Accounting, Methods of Costing, and Technique of Costing	1		
	2	Material Control-Meaning, Objectives, Requirements and Elements of material control, Material procurement procedures	1		

		Valuation of material receipts, Material storage and records. Inventory Control-Meaning, Settings of Stock Levels	2
		Preparation of Accounts from Incomplete Records	2
		Techniques of Inventory Control. Material Issue procedure and valuation of material issues. Selection of pricing methods- FIFO, LIFO	1
		Average. Treatment of Normal and Abnormal loss of material	2
		Accounting and Control of Waste, Scrap, Spoilage and Defectives.	2
	3	Meaning of Labour Cost, Classification of Labour Cost, Labour cost control, Attendance and payroll procedures	2
		Time Keeping and Time Booking, Idle Time, Overtime, Labour turnover	1
		Incentive System, System of Wage Payments and Incentives, Time rate and piece rate system	3
		Efficiency rating procedures-Labour productivity	2
	4	Accounting and Control of Factory/Manufacturing Overheads. Primary distribution and Secondary distribution of factory overhead	1
		Methods of absorbing overheads to various Products/Jobs, Types of overhead rates, Treatment of under absorbed and over absorbed overheads	2
		Accounting and Control of Administrative Overheads. Accounting treatment and control of administrative overheads	3
		Accounting and Control of Selling and Distribution Overheads. Concepts related to capacity, Treatment of certain items in costing: interest and financial charges, depreciation, packing expenses, fringe benefits, bad debt, training expenses, research and development, canteen expenses, expenses for welfare activities.	4
	5	Introduction. Non-integrated Accounting System: Principal accounts, and Scheme of entries	2
		Integrated or Integral Accounting System: Advantages, Features, and Essential pre-requisites, Scheme of entries	4

		Reconciliation of Cost and Financial Accounts: Procedure of reconciliation, and Preparation of Memorandum Reconciliation Account	4		
Sem-II		**BUSINESS LAW (CC-4, 2.3 CH)**			
	1	Principle of Law of Contract	2	Zahirul Islam	**Books recommended as reference:** (a) SN Maheshwari and SK Maheshwari, Business Law, National Publishing House (b) M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi **Books consulted:** (a) Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House. (b) CA & CS study materials
		Offer and acceptance,	3		
		Discharge of a contract	3		
		Contract of Indemnity and Guarantee	2		
	2	The Negotiable Instruments Act 1881	2		
		Promissory Note, Bill of Exchange	4		
		Holder and Holder in Due Course	4		
	3	The Sale of Goods Act, 1930	4		
		Contract of sale, meaning	5		
		sale and agreement to sell.	1		
		Transfer of ownership in goods	5		
		Unpaid seller – meaning, rights	5		
	4	The Partnership Act, 1932	1		
		Registration of a Partnership Firms	2		
		Partners, Rights and Duties of Partners	3		
		The Limited Liability Partnership Act, 2008	3		
		LLP and Company	3		
		Partners and Designated Partners,	2		
	5	Consumer Protection Act, 2019	1		
		extent, commencement	2		
		Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Cor	2		
		Defect, Deficiency, Unfair trade practices	2		
		Consumer Protection Council	2		
		Consumer Dispute Redressal Commission	1		
Sem-II		**BUSINESS STATISTICS (GE-2, 2.4 CH)**			
	1	Definition of Statistics, Scope and limitation of Statistics, Attribute and va	2	Tarit Kanti Sen	**Books recommended as reference:** (a) Statistics for Business Decisions, J. K.
		Primary and secondary data,	3		

		Methods of data collection, Tabulation of data, Graphs and charts,	3		Das, Academic Publishers
		Histrogram, frequency polygon and ogives	2		(b) Mathematics and Statistics for
	2	Measures of Central Tendency	2		Management, K B Akhilesh and S
		Meaning of central tendency, Common measures – mean (A.M., G.M., H.M	4		Balasubrahmanyam, Vikash Publishing
		Partition values- quartiles only, Combined/composite mean	4		House Pvt. Ltd.
	3	Measures of Dispersion and Shape	4		
		Meaning of dispersion, Absolute measures– range, quartile deviation, me	5		**Books consulted:**
		standard deviation; Relative measures of dispersion, combined standard d	1		(a) Business Mathematics and Statistics, N
		Applications of different measures,	5		G Das & J K Das, Tata McGraw Hill
		Moments, Skewness, and Kurtosis	5		(b) CA & CS study materials
	4	Correlation and Regression Analysis	1		
		Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearma	2		
		Simple regression, properties of simple regression, Identification of regre	3		
		Regression equations	3		
		estimation;	3		
		Properties of regression coefficients	2		
	5	Index Numbers and Time Series Analysis	1		
		Construction of price and quantity indices,	2		
		Test of index numbers-Factor reversal test and Time reversal test	2		
		Consumer price index and its uses.	2		
		Seasonal variations: Simple averages, Ratio-to-trend, and Deviation from	2		
		Deviation from moving average	1		
Sem-III		**COMPUTER APPLICATIONS IN BUSINESS (CC-5, 3.1 CH)**			
	1	Introduction, componets and Generations of computer.	2	Tarit Kanti	**Books recommended as reference:**
		Operating System: Concept, types, functions.	2	Sen	(a) ITLESL, Introduction to Computer
		Major types of input and out put devices	2		Science, Pearson Education
	2	Number System and Binary Arithmetic and Logic Gates	3		(b) Internet
		Positional Number Systems	2		
		Decimal, Binary, Octal, Hexadecimal; Binary Arit	2		**Books consulted:**
		Digital Logic Gates; Truth Table, Logic Diagrams	3		(a) Sinha & Sinha, Fundamentals of

	3	Internet, and Its Applications	3		Computers, BPB Publication
	4	Concepts of database and database management system	3		(b) CA & CS study materials
		Architecture and Data models	2		
	5	Word processing concepts, Use of Templates, Working with word document	4		
		Preparing Presentations	3		
		Spreadsheet and its Business Applications	2		
		Computerised Accounting Systems	4		
Sem-III		**COST ACCOUNTING-II (CC-6, 3.2 CH)**			
	1	Meaning, principles, process and equitability of Job Costing, Advantages and limitation of Job Costing	2	Dipesh Kundu	**Books recommended as reference:** (a) S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers (b) S.N. Maheshwari and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi **Books consulted:** (a) PC Tulsian, Cost and Management Accounting (b) B.K. Bhar, Cost Accounting, World Press (c) CA & CS study materials
		Preparation of Job Cost Sheet and procedure of Job Costing	2		
		Meaning, features of Batch Costing, Preparation of Statement of Cost under Batch Costing, Economic Batch Quantity	2		
	2	Meaning, features, applicability of Contract Costing, Recording of Contract Cost, Progress payments, Retention money	2		
		Escalation clause, Preparation of Contract Account	2		
		Contractee Account and Extracts of Balance Sheet, Profit or Loss on incomplete contract	2		
	3	Process Costing: Meaning, basic features, costing procedures, preparation of process cost accounts	3		
		treatment of normal process loss, abnormal process loss and abnormal gain in cost accounting	2		
		Joint product and By-product: Meaning, apportionment of joint cost, and method of apportioning–physical unit method, average unit cost methods, contribution margin method	3		
		Joint cost over by products, treatment of by-products cost in cost accounting	2		
	4	Meaning of standard cost and standard costing, features, various types of standards	2		

		Setting up of standard costs, basic concept of material and labour standards, Variance Analysis	2		
		Material and labour variance	4		
		Advantage and criticism of standard costing	2		
	5	Definition of marginal cost and marginal costing, features of marginal costing, comparison between direct costing,	3		
		marginal costing and absorption costing, advantages and limitations of marginal costing, cost-volume-profit analysis	4		
		profit volume chart, break-even analysis, graphical presentation of break-even chart	4		
		limitation of break-even analysis, methods of break-even analysis	3		
		margin of safety, angle of incidence	2		
Sem-III		**FINANCIAL ACCOUNTING- II (CC-7, 3.3 CH)**			
	1	Accounting for Hire Purchase and Installment Payment Systems	2	Zahirul Islam	**Books recommended as reference:** (a) Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill (b) Amitabha Basu, Vol II, Principles & Applications of Accounting, Tee Dee Publications **Books consulted:** (a) M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol-II, S. Chand & Co (b) Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi (c) CA & CS study materials
		Meaning; difference with Installment payment system;	3		
		Recording of transaction in the books of buyer – allocation of interest – u	3		
		partial and complete repossession	2		
	2	Accounting for Inland Branches and Departmental accounts	2		
		Preparation of Branch Trading and P/L account. (at cost & at IP) –	4		
		Preparation of Departmental Trading and P/L account, Consolidated Trad	4		
	3	Royalty Accounting	4		
		Minimum Rent and Landlord Account	5		
		Lessee Account	1		
		Royalty Accounting	5		
		Statement of Royalty	5		
	4	Partnership Accounts-II	1	Dipesh Kunu	**Books recommended as reference:**

		Accounting for dissolution of firm	2		(a) Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill (b) Amitabha Basu, Vol II, Principles & Applications of Accounting, Tee Dee Publications **Books consulted:** (a) M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol-II, S. Chand & Co (b) Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi (c) CA & CS study materials
		Partners, Rights and Duties of Partners	3		
		Insolvency of one or more partner	3		
		Piecemeal distribution	3		
		surplus capital basis; maximum possible loss	2		
	5	Company Accounts- Introduction	1		
		Issue of Shares – issue, forfeiture, reissue, issue other than in cash conside	2		
		Pro-rata issue of shares. Sweat, Right and Bonus Shares.	2		
		Employee Stock Option Plan – meaning; rules; Vesting Period	2		
		Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS	2		
		Buy Back of Securities – meaning, rules and Accounting	1		
Sem-III		**PRINCIPLES OF ECONOMICS (GE-3, 3.5 CH)**			
	1	Demand-Supply Framework & Equilibrium	2	Zahirul Islam	**Books recommended as reference:** (a) Sarkhel, J., & Salim, S. (2010). Economic Principles and Indian Economic Problems (3rd Ed). Kolkata: Book Syndicate (P) Ltd. **Books consulted:** (a) Sarkhel, J., & Salim, S. (2008). An Introduction to Indian Economics (4th Ed). Kolkata: Book Syndicate (P) Ltd. (b) CA & CS study materials
		Determinants of Supply, Movement along a supply curve vs. shift in supp	3		
		Elasticity of demand and supply, Application of demand and supply.	3		
		Consumer Theory: Ordinal Utility theory: (Indifference curve approach): C	2		
	2	Production: Firm as an agent of production. Concepts of Production func	2		
		Isoquants and its Properties; Return to scale (concepts only).	4		
		Costs: Costs in the short run. Costs in the long run.	4		
	3	Market Structure Classification of Different Markets (Concepts only) – Per	4		
		Monopolistic Competition, Monopsony and Oligopoly.	5		
		Perfect Competition: Assumption; Theory of a firm under perfect competi	1		
		Equilibrium of the firm in the short run and long run, the long run industr	5		
		Monopoly: Short-run and long-run equilibrium of monopoly firm; Concep	5		
	4	Income Distribution and Factor Pricing	1		
		Marginal Productivity Theory of Distribution	2		

		concepts of economic rent	3		
		Idea of Functional Distribution of Income	3		
	5	Selected Macroeconomic Principles	1		
		Circular Flow of Income – Closed and Open Economy Models	2		
		Saving-Investment Identity, Measuring National Income	2		
		GDP Deflator, Forms of Unemployment	2		
		Output Gap and Natural Rate of Unemployment	2		
		Cost of living and inflation: Inflation – Causes, Measurement, Effect, Meas	1		
Sem-IV		**FINANCIAL ACCOUNTING-III (CC-8, 4.2 CH)**			
	1	Accounting for Share Capital & Debentures	2	Dipesh Kundu	**Books recommended as reference:** (a) M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co (b) P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand. **Books consulted:** (a) Amitabha Mukherjee and Mohammed Hanif, Corporate Accounting, McGraw Hill Education (b) CA & CS study materials
		Redemption of Preference shares	3		
		Issue of Debentures	3		
		Redemption of Debentures	2		
	2	Final Accounts	2		
		Corporate Financial Statements Under Companies Act, 2013; Introduction	4		
		Preparation of Statement of Profit &Loss and Balance Sheet.	4		
	3	Valuation of Goodwill and Valuation of Shares	4		
		Goodwill- Valuation of different methods- Average Profit, Super Profit, Ca	5		
		Valuation of Shares- Valuation of different methods- Asset Approach, Ear	1		
		Dividend Yield, Fair Value Method, Price-Earning Method, Productivity Fa	5		
		Concepts and calculation: simple problems only	5		
	4	Internal & External Reconstruction of Companies	1	Zahirul Islam	
		Internal Reconstruction	2		
		External Reconstruction	3		
		Capital Reduction	3		
		Difference between Capital Reduction and External Reconstruction	3		
		Liquidators Statement	2		
	5	Accounts of Holding Companies/Parent Companies	1		
		Preparation of Consolidated Balance Sheet with one subsidiary company	2		
		Relevant provisions of Companies Act and Accounting Standard: 21	2		

		Dividend - Interim and Final	2		
		Proposed Dividend	2		
		Bonus Divident	1		
Sem-IV		**MARKETING MGT AND HUMAN RESOURCE MGT (CC-9, 4.3 CH)**			
	1	Concept, Nature, Scope and Functions, Role of Human Resource Manageme	2	Tarit Kanti Sen	**Books recommended as reference:** (a) Rajendra Maheshwari, Principles of Marketing, International Book House (b) TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi. **Books consulted:** (a) Philip Kotler, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque, Principles of Marketing,13th edition, Pearson Education (b) Durai, Human Resource Management, Pearson (c) CA & CS study materials
		Evolution of HRM, HRM vs. HRD	2		
		Emerging Challenges of Human Resource Management	3		
		Workforce diversity; Empowerment; Downsizing; VRS.	3		
		Unit Test			
	2	Human Resource Planning, Development and Maintenance	2		
		job analysis – job description and job specification;	1		
		recruitment & selection	2		
		training & development	2		
		performance appraisal	1		
		Concept of industrial relations	2		
	3	Nature, scope and importance and variousconcept of marketing;	2		
		Marketing mix, Marketing environment: Concept, importance, and compone	3		
		Nature and Importance, Consumer's buying decision process	3		
	4	Marketing Research	3		
		Market Segmentation	2		
		Target Market	3		
		Positionin	2		
	5	Concept and importance, Product classifications	2		
		Concept of product mix and Product life-cycle.	3		
Sem-IV		**ENTREPEURSHIP (SEC-2, 4.4 CH)**			
	1	Entrepreneurship – meaning, scope, nature, needs, elements, determinan	2	Dipesh Kundu	**Books recommended as reference:** (a) SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi
		entrepreneur in economic growth	3		
		Dimensions of entrepreneurship: intrapreneurship,	3		
		technopreneurship, cultural entrepreneurship, international entrepreneur	2		
	2	Entrepreneurship-Micro, Small and Medium Enterprises,	2		

		Women Entrepreneurship	4		**Books consulted:**
		Problems and Prospects of Women Entrepreneurship, Role of women ent	4		(a) Holt, Entrepreneurship: New Venture Creation, Pearson
	3	Role of Government and Institutions in Entrepreneurship Development	4		(b) CA & CS study materials
		Public and private system of stimulation, support and sustainability of ent	5		
		Central Government and State Government in promoting entrepreneursh	1		
		Incentives, subsidies, grants etc., institutional support for entrepreneurshi	5		
		NEDB, NIESBUD, EDII, MSME-DI, DIC, DO-MSME, SFC, Commercial Banks,	5		
	4	Sources of business ideas and tests of feasibility	1		
		Significance of writing the business plan/ project planning	2		
		Preparation of project report (various aspects of the project report	3		
		conducting feasibility	3		
		investment,	3		
		Tests of feasibility	2		
	5	Mobilising Resources	1		
		Mobilising resources for start-up	2		
		Accommodation and utilities	2		
		Preliminary contracts	2		
		Suppliers, bankers, principal customers	2		
		Contract management: Basic start-up problems	1		
Sem-IV		**CORPORATE LAWS (CC-10, 4.5 CH)**			
	1	Introduction to Company	2	Dipesh	**Books recommended as reference:**
		One Person Company, Private Company,	3	Kundu	(a) Kapoor, N.D., Corporate Law, S. Chand
		Public Company, Company limited by Guarantee, Company limited by Sh	3		
		Foreign Company, Listed Company, Dormant company, Lifting of corpora	2		**Books consulted:**
	2	Formation of a Company	2		(a) Arora, Bansal, Corporate Law, Oxford
		Steps in formation of a Company, Promotion Stage, Meaning of Promote	4		(b) CA & CS study materials
		Certificate of Incorporation, Meaning & contents of Prospectus	4		
	3	Company Administration	4		
		Director (Concept and Definition), DIN, Qualification, Disqualification, App	5		
		Rights, Duties, Power, Resignation, Liabilities	1		

		Removal and Resignation of director	5		
		Managerial Personnel (Definition, Appointment and Qualifications) – Mar	5		
	4	Share Capital & Debenture	1		
		Share, Share Capital - Types and Definition, Allotment and Forfeiture, Call	2		
		ESOP,	3		
		Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate	3		
		D-mat System	3		
		Redemption of Preference Shares, Debenture – Definition, Types Rules Re	2		
	5	Corporate Meetings	1		
		Corporate Meetings - Shareholder and Board, Types of Meetings – Annua	2		
		Extraordinary General meeting, Minutes of Proceedings of General Meeti	2		
		Requisite of Valid Meeting- Notice, Agenda, Chairman,	2		
		Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting,	2		
		Video Conferencing, Board Meetings and Resolutions	1		
Sem-V		**TAXATION-I (CC-11, 5.1 CH)**			
	1	Basic Concepts and Definitions under IT Act-Assessee, Previous year, Assessment year	2	Zahirul Islam	**Books recommended as reference:** (a) Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern **Books consulted:** (a) Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann (b) Ahuja and Gupta, Direct Taxes Law and Practice, Bharat (c) CA & CS study materials
		Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Capital Gains (Short term and long term)	3		
		Residential Status and Incidence of Tax, Determination of Residential status of Individual assessee	4		
		Incomes which do not form part of Total Income Except section 10AA.	3		
	2	Definition, determination of agricultural and non-agricultural Income	2		
		assessment of tax liability when there are both agricultural and non-agricultural incomes	2		
	3	Salaries, definition, charges, place of accrual of salaries, advance salary, arrear salary, Allowances,	4	Dipesh Kundu	
		Pension, Commuted and uncommuted pension, Gratuity, Leave salary	4		
		Provident fund, Computation of gross salary	4		

		Profits in lieu of salary, retrenchment compensation, Voluntary Retirement Receipts	4		
		Perquisities, deductions from salary, professional tax	4		
	4	Income from houseproperty: Chargeability, Conditions for Chargeability	4		
		Disputed ownership, Composite rent, Co-ownership, Property held as stock-in-trade, Exempted Properties	3		
		Computation of Annual Value, Let out property, Gross Annual Value,	4		
		Taxes Levied by the Local Authority, Deductions from Annual Value, Pre-construction period, Post-construction period, Self-occupied Property	4		
	5	Definitons of business profession and vocation	2	Zahirul Islam	
		Allowable deductions			
		Losses allowed and disallowed			
		General deducstions u/s 37			
Sem-V		**AUDITING (CC-12, 5.2 CH)**			
	1	Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques	2	Dipesh Kundu	**Books recommended as reference:** (a) Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning (b) Basu, Auditing and Assurance, Pearson **Books consulted:** (a) B.N. Tandon, S. Sudharshan and S. Sundharabahu, A Handbook of Practical Auditing, S. Chand. (b) R.N. Sengupta, Practical Guide to Auditing, New Central Book Agency Pvt. Ltd (c) CA & CS study materials
		Advantages and Limitations, Classification of Audit	2		
		Audit Planning and Audit Procedures-Relevant documents	2		
		Internal Control-Internal Check and Internal Audit: Audit Procedure-Vouching and verification of Assets and Liabilities	4		
	2	Audit of limited Companies: Company Auditor, Qualifications and Disqualifications	2		
		Appointment, Rotation, Removal, Remuneration, Rights and Duties	2		
		Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013	2		
		Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserves as per Companies Act. 2013	4		
	3	Audit Report: Definition, Features, Scope, Value of Auditors Report, Difference between Audit Report and Certificate	2		

		Types of Audit Report, Contents of Audit Report as per Companies Act, 2013	4		
		True and Fair View, Cash Flow Statement Reporting	2		
	4	Banks-Legislation Relating to Audit of Banks, Approach to Bank Audit	2		
		Internal Control Evaluation, Non-performing Assets (Concepts and Provision), Audit Report	2		
		Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company and Co-operative Societies	4		
		Audit of Local Self Government: Gram Panchayet, Panchayet Samity, Zila Parishad, Municipality and Municipal Corporation	4		
	5	Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit	4		
		Environmental Audit, Energy Audit	2		
		Recent Trends in Auditing: Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools	2		
		Auditing Standards, Relevant Case Studies/Problems	2		
Sem-V		**MANAGEMENT ACCOUNTING (DSE-1, 5.3.1 CH)**			
	1	Definition, Objectives, Scope, Functions, Advantages, Limitations	2	Tarit Kanti Sen	**Books recommended as reference:** (a) M.Y. Khan, and P.K. Jain, Management Accounting, McGraw Hill Education A.K. Bhattacharyya, Principle and Practice of Cost Accounting, Prentice Hall **Books consulted:** (a) Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education. (b) Saxena and Vashisth, Advanced Cost and Management Accounting, Sultan
		Techniques and need	3		
	2	Comparative financial statement and common size financial statement	3		
		Meaning, objective, advantages, and disadvantages	3		
		problems of financial statement	3		
	3	Meaning, Objectives, Advantages and Limitations of ratio analysis	1		
		Classification of accounting ratios from different viewpoints	2		
		Computation and interpretation of important accounting ratios	1		
		Preparation of financial statements and statements of proprietors' fun	3		
	4	Concepts of funds flow and cash flow , differnece	1		
		Objectives, Advantages and Limitations	3		

	5	Preparation of cash flow statement as per Indian Accounting Standard	2		and Management Accounting, Sultan Chand Sons (c) CA & CS study materials
		Preparation of cash flow statement as per Indian Accounting Standard	1		
	5	Concept of budget, budgeting and budgetary control,	2		
		objectives, merits, and limitations, Budget administration	3		
		Functional budgets, Fixed and flexible budgets	3		
		Zero base budgeting	1		
		Simple numerical	4		
Sem-VI		**FUNDAMENTALS OF FINANCIAL MANAGEMENT (CC-13, 6.1 CH)**			
	1	Financial Management: Meaning, core elements, objectives and scope	3	Tarit Kanti Sen	**Books recommended as reference:** (a) Chandra, P., Financial Management: Theory and Practice, TMH (b) Khan, M.Y. and Jain, P.K., Financial Management: Text, Problems and Cases, Tata McGraw Hill Publishing Co., Ltd. New Delhi **Books consulted:** (a) Pandey, I.M., Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi. (b) Van Horne, Fundamentals of Financial Management, Pearson (c) CA & CS study materials
		Role of Finance Manager & Concept of time value of money	2		
		Techniques for dealing with time value of money	4		
	2	Different sources of finance:	1		
		Cost of Capital: Meaning, relevance and classification	3		
		– Measurement of specific cost of capital and weighted cost of capital	4		
		Concept, importance and determinants of Capital Structure	5		
		Concepts of DOL, DFL, DTL and Trading on equity	2		
		computations of DOL, DFL, DTL	5		
	3	Meaning and importance of capital budgeting decisions	2		
		Capital budgeting appraisal methods	2		
		Payback period method, accounting rate of return method	3		
		net present value method	4		
		internal rate of return method and profitability index method.	4		
	4	Meaning and classification of working capital	2		
		importance of working capital management	1		
		Determinants of working capital requirement	3		
		Estimating working capital requirement	3		

		Strategies of financing current assets.	1		
	5	Meaning, nature and types of dividend	2		
		different dividend policies	4		
		Determinants of dividend policy	4		
Sem-VI		**TAXATION-II (CC-14, 6.2 CH)**			
	1	Income of other Persons included in Assessee's Total Income	2	Dipesh Kundu	**Books recommended as reference:** (a) Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern (b) Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS **Books consulted:** (a) Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann. (b) Ahuja and Gupta, Direct Taxes Law and Practice, Bharat (c) CA & CS study materials
		Income from assets transferred to spouse and Son's wife, income of m	3		
		Set off and Carry Forward of Losses Mode of set off and carry forward	3		
		Inter source and inter head set off, carry forward and set off of losses	2		
	2	Deductions from Gross Total Income	2		
		deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 8	4		
		Rebate u/s 87A	4		
	3	Computation of Total Income and Tax Payable	4		
		Rate of tax applicable to different assesses	5		
		Computation of tax liability of an individual.	1		
		Rate of tax applicable to individual assessee	5		
		Clubbing of Income with other heads	5		
	4	GST: Basic concepts	1	Zahirul Islam	
		Concept of Indirect Tax; Difference between direct tax and indirect tax	2		
		Structure of GST; GST council; GSTN;	3		
		Concept of – Aggregate turnover, Business, India	3		
		Taxable person, Taxable territory, Supplier, Goods, Input tax, Input tax	3		
		GST – Central GST, State/UT GST and Integrated GST; Rates of GST.	2		
	5	GST Procedure	1		
		Tax Invoice, Credit Note, Debit Note,	2		
		Payment of GST	2		

		Concepts of e-way bills	2		
		Different types of GST return	2		
		Time limit.	1		
Sem-VI		**FUNDAMENTALS OF INVESTMENT (DSE-3, 6.3.1 CH)**			
	1	Concept, characteristics and objectives of investment	2	Tarit Kanti Sen	**Books recommended as reference:** (a) P. Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
		Investment vs. Speculation, Investment vs Gambling, Types of Investm	3		
		Indian securities market, Market participants and trading of securities	3		
		Security market indices, Sources of financial information	2		
	2	Concept and features of bond	2		
		Types of bonds, Estimating bond yields,	4		**Books consulted:** (a) V. K. Bhalla, Investment Management, Sultan Chand (b) R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi (c) CA & CS study materials
		Bond risks	4		
	3	Fundamental Analysis	4		
		Technical Analysis	5		
		Dow theory	1		
		Price charts, Chart patterns	5		
		Dividend capitalization models of equity valuation.	5		
	4	Concept of return and risk,	1		
		Portfolio and Diversification (Markowitz	2		
		Portfolio Risk and Return	3		
		Introduction to Financial Derivatives	3		
		Concepts and features of forwards, futures	3		
		options and swaps	2		
	5	Concept of investors' protection, Importance of investors' protection	1		
		Regulatory framework for investors' protection in India	2		
		Legislations for investors' protection in India	2		
		The Securities Contracts (Regulation) Act, 1956,	2		

		Provisions under Companies Act 2013 for investors' protection	2		
		The SEBI Act, 1992, Investor grievance redressal mechanism at SEBI	1		
Sem-VI		**TAX PROCEDURES AND MANAGEMENT (DSE-3, 6.3.2 CH)**			
	1	Tax Planning, Tax Evasion,	2	Dipesh Kundu	**Books recommended as reference:** Singhania, Vinod K. and Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd. **Books consulted:** (a) Singhania, Vinod K. and Monica Singhania, Corporate Tax Planning and Business Tax Procedures, Taxmann Publications Pvt. Ltd., New Delhi (b) CA & CS study materials
		Tax Avoidance and Tax Management	2		
		Tax planning for salaried class and house property income	2		
	2	Different method of assessment-Self assessment	2		
		Assessment by Assessing Officer-Summary Assessment, Regular Assessment	3		
		Re-assessment, Fresh Assessment, Scrutiny Assessment	2		
		Best Judgement Assessment, Income escaping assessment	2		
		PAN- meaning, applicability, where PAN is compulsory, persons exempt from quoting PAN, filing of form-49A etc	3		
		TAN-meaning and obtaining TDS numbers-TAN u/s 203(A)	2		
	3	Return of income-persons liable to file Return of income	2		
		Due date of filing return-Different types of return-Return of loss,	2		
		Belated return, Revised return, Defective return. Signing of return	3		
	4	Advance payment of tax-meaning, applicability, time table for payment of advance tax			
		Liability for non-payment of advance tax, computation of Advance tax			
		Tax deduction/collection at source-meaning, objects, TDS on Salary(see.192), TDS on interest on securities (sec.193)			
		TDS on interest other than interest on securities (sec.194A), TDS on winning from lotteries/card games/cross word puzzles etc.(sec.194B) TDS on winning from Horse races (sec.194BB)			
	5	Interest (Sec.234A, 234B, 234C, 234D)			
		Penalties and prosecutions			
Sem-VI		**International Business (DSE-4, 6.4.1 CH)**			

		Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Modes of entry into international business	4	Tarit Kanti Sen	**Books recommended as reference:** (a) Sumati Varma, International Business, Pearson Education **Books consulted:** (a) Charles W.L. Hill and Arun Kumar Jain, International Business, New Delhi: McGraw Hill (b) CA & CS study materials
		Classical Theories of International Trade (Absolute Cost Advantage, Relative Cost Advantage and Hecksher-Ohlin theory); Commercial Policy Instruments - tariff and quota – difference in Impact on trade, types of tariff and non tariff barriers (Concepts only); Balance of payment account and its components.	6		
		WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC). International financial system and institutions (IMF and World Bank – Objectives and Functions); Regional Economic Co-operation (ASEAN and SAARC)	8		
		Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations (multi-lateral measures to curb green house gas emission).	6		
		Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export-oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad	6		