

Modules of Classes and Examinations, 2022-23

B.Com(Honours) in Accounting and Finance

Semester-II

Hiralal Bhakat College, Nalhati

Core Course 3: Cost Accounting-I

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	24.08.2023	24.08.2023
Time	11 A.M. to 11.30 A.M	11 A.M. to 11.30 A.M
Syllabus	<ol style="list-style-type: none"> 1. Meaning – Cost, Costing, Cost Accounting, Cost Accountancy. 2. Objectives and Scope of Cost Accounting 3. Evolution of Cost Accounting, Advantages and Limitations, Cost Centers and Cost Units, Cost Classification for Stock Valuation, Profit measurement, 4. Decision making and Control. Elements of Cost and Cost Systems, Cost Control and Cost Reduction, Cost behavior pattern, Installation of Costing System, Role of Cost Accountant in an Organization 5. Preparation of Cost Sheet. Relationship between Costing with Financial 	<ol style="list-style-type: none"> 1. Material Control-Meaning, Objectives, Requirements and Elements of material control, Material procurement procedures, Valuation of material receipts, Material storage and records. Inventory Control-Meaning, Settings of Stock Levels, Techniques of Inventory Control 2. Material Issue procedure and valuation of material issues. Selection of pricing methods- FIFO, LIFO, Average. Treatment of Normal and Abnormal loss of material. Accounting and Control of Waste, Scrap, Spoilage and Defectives 3. Meaning of Labour Cost, Classification of Labour Cost, Labour cost control, Attendance and payroll procedures: Time Keeping and Time Booking, Idle Time, Overtime, Labour turnover, Incentive System, System of Wage Payments and Incentives, Time rate and piece rate system, Efficiency rating procedures-Labour productivity. 4. Overheads: Introduction, Classification, Allocation, Apportionment, and Absorption

	Accounting, and Management Accounting, Methods of Costing, and Technique of Costing.	of Overheads. i) Accounting and Control of Factory/Manufacturing Overheads. Primary distribution and Secondary distribution of factory overhead, Methods of absorbing overheads to various Products/Jobs, Types of overhead rates, Treatment of under absorbed and over absorbed overheads. ii) Accounting and Control of Administrative Overheads. Accounting treatment and control of administrative overheads. iii) 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. 5. Non-integrated Accounting System: Principal accounts, and Scheme of entries, Integrated or Integral Accounting System: Advantages, Features, and Essential pre-requisites, Scheme of entries, Reconciliation of Cost and Financial Accounts: Procedure of reconciliation, and Preparation of Memorandum Reconciliation Account.
Name of Teacher(s)	SR,SKM	SKS, SKM,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>#Component 3 (C₃) Whole Syllabus of CC3</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

Core Course 4 : Business Law

- Total 75 Marks
- 60 Marks for Semester-end-Examination# (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks

Number of Questions	1 out of 2	1 out of 2
Date	24.08.2023	24.08.2023
Time	11.30 A.M. to 12 Noon	11.30 A.M. to 12 Noon
Syllabus	<ol style="list-style-type: none"> 1. The Indian Contract Act, 1872: General Principle of Law of Contract Contract – meaning, characteristics and kinds; Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts. Quasi - contracts 2. The Indian Contract Act, 1872: Specific Contract Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency 3. Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements. Crossing of Cheque. Bouncing of Cheque 	<ol style="list-style-type: none"> 1. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. 2. Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners. Implied Authority of a Partner. Incoming and outgoing Partners, Mode of Dissolution of Partnership 3. Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship 4. Short title, extent, commencement, and objectives of the Consumers Protection Act, 2019 5. Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Consumer Rights, Defect, Deficiency, Unfair trade practices 6. Consumer Protection Council (Central, State and District – their constitutions and objectives 7. Consumer Dispute Redressal Commission: Composition and jurisdiction of District Commission, State Commission and National Commission
Name of Teacher(s)	SR,SKM	SKS, SKM,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>#Component 3 (C₃) Whole Syllabus of CC4</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

General Elective 2: Business Statistics

- Total 75 Marks
- 60 Marks for Semester-end-Examination# (will be organized by University)

- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	23.08.2023	23.08.2023
Time	12 Noon to 12.30 P.M.	12 Noon to 12.30 P.M.
Syllabus	<p>1. Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Methods of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution- Histogram, frequency polygon and ogives</p> <p>2. Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles only, Combined/composite mean</p>	<p>1. Meaning of dispersion, Absolute measures– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, combined standard deviation, Applications of different measures, Moments, Skewness, and Kurtosis.</p> <p>2. Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Simple regression, properties of simple regression, Identification of regression lines. Regression equations and estimation; Properties of regression coefficients.</p> <p>3. Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of index numbers-Factor reversal test and Time reversal test only. Consumer price index and its uses.</p> <p>4. Components of time series; Additive and multiplicative models; Secular trend: Methods- Free hand curve method, semi-average method, moving average method, least square method (linear only); Seasonal variations: Simple averages, Ratio-to-trend, and Deviation from trend and Deviation from moving average</p>
Name of Teacher(s)	BS	BS
Number of Classes	25 (Tentative)	40 (Tentative)

#Component 3 (C₃)

Whole Syllabus of GE2

- 60 Marks for Semester-end-Examination (will be organized by University)
- Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks
- Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks
- Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

Semester-IV

Hiralal Bhakat College, Nalhati

General Elective 4: Indian Economy

- Total 75 Marks
- 60 Marks for Semester-end-Examination# (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	27.05.2023	27.05.2023
Time	12 Noon to 12.30 P.M.	12 Noon to 12.30 P.M.
Syllabus	1 Concept and Measures of Development and Underdevelopment; Human Development 2. Composition of national income and occupational structure, the agrarian scene and industrial structure	1. The evolution of planning and import substituting industrialization. Economic Reforms since 1991: Macro Economic Stabilization and Structural Adjustment; Agricultural reforms – subsidies, marketing, finance; New industrial policy of 1991 and its impact on industrial growth; 2. Indian fiscal policy – Govt. budget, various deficit-fiscal reforms; Inflation management policies. 3. The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints:

		<p>Interaction between population change and economic development</p> <p>4. Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.</p> <p>5. Industry and Services Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small-scale sector; Role of Foreign capital.</p> <p>6. Financial Sector: 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</p>
Name of Teacher(s)	SR	SR
Number of Classes	25 (Tentative)	40 (Tentative)
<p>#Component 3 (C₃)</p> <p>Whole Syllabus of GE4</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

Core Course 8: Financial Accounting-III

- Total 75 Marks
- 60 Marks for Semester-end-Examination# (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	25.05.2023	25.05.2023
Time	11 A.M. to 11.30 A.M.	11 A.M. to 11.30 A.M.
Syllabus	<p>1. Redemption of Preference shares; Issue and Redemption of Debentures.</p> <p>2. Corporate Financial Statements Under Companies Act, 2013; Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve)</p>	<p>1. Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax).</p> <p>2. Goodwill- Valuation of different methods- Average Profit, Super Profit, Capitalization and Annuity.</p> <p>3. Annuity. Valuation of Shares- Valuation of different methods- Asset Approach, Earnings Approach, Dividend Yield, Fair Value Method, Price-Earning Method, Productivity Factor Method Concepts and calculation: simple problems only</p> <p>4. Internal & External Reconstruction of Companies</p> <p>5. Preparation of Consolidated Balance Sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI). Basic Idea in IND AS110 (excluding shares acquired on different dates by the Parent company, chain and cross holding)</p>
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>#Component 3 (C₃) Whole Syllabus of CC8</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

Core Course 9: Marketing Management and Human Resource Management

- Total 75 Marks
- 40 Marks for Semester-end-Examination[#] (will be organized by University)
- 10 Marks for Practical Examination (organized by the college)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	25.05.2023	25.05.2023
Time	11.30 A.M. to 12 Noon	11.30 A.M. to 12 Noon
Syllabus	<p>1. Concept, Nature, Scope and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs. HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS.</p> <p>2. Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment & selection (concept & importance), training & development (concept & importance), performance appraisal (concept & importance), Concept of industrial relations.</p>	<p>1. Nature, scope and importance of marketing; various concepts of marketing, Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: Concept, importance, and components (Economic, demographic, Technological, Natural, Socio-Cultural and Legal) Concept of Service Marketing and Online Marketing.</p> <p>2. Nature and Importance, Consumer's buying decision process; Factors influencing consumer's buying behavior.</p> <p>3. Marketing Research: Meaning, Types and Techniques, Market Segmentation – Concept, Importance and Bases, Target Market selection, Positioning – Concept, importance and Bases.</p> <p>4. Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle.</p>
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	25 (Tentative)	40 (Tentative)
<p>#Component 3 (C₃) Whole Syllabus of CC9</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

Skill Enhancement Course 2: Entrepreneurship

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

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	27.05.2023	27.05.2023

Time	11 A.M. to 11.30 A.M.	11 A.M. to 11.30 A.M.
Syllabus	<ol style="list-style-type: none"> 1. Entrepreneurship – meaning, scope, nature, needs, elements, determinants and importance; role of an entrepreneur in economic growth, 2. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship 	<ol style="list-style-type: none"> 1. Concept of business groups and role of business houses and family business in India; MSMEs – Concept, Registration 2. Women Entrepreneurship - Concept, Problems and Prospects of Women Entrepreneurship, Role of women entrepreneurs in India, Self Help Group – Concept, importance. 3. Public and private system of stimulation, support and sustainability of entrepreneurship, Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc., institutional support for entrepreneurship development – NEDB, NIESBUD, EDII, MSME-DI, DIC, DO-MSME, SFC, Commercial Banks, Cooperative Banks, Regional Rural Banks 4. Significance of writing the business plan/ project planning; Contents of business plan/ project planning; Preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered) and conducting feasibility studies. 5. Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.
Name of Teacher(s)	SR,SKS	SKM,SKS,GKM,SR
Number of Classes	15 (Tentative)	30 (Tentative)
<p>Component 3 (C₃) Whole Syllabus of SEC2</p> <ul style="list-style-type: none"> ➤ 40 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 5 questions out of 8 carrying 02 marks each = 05 x 02 = 10 marks ➤ Answer 02 questions out of 04 carrying 05 marks each = 02 x 05 = 10 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

Core Course 10: CORPORATE LAWS

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

- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C₁)	Component 2 (C₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	27.05.2023	27.05.2023
Time	11.30 A.M. to 12 Noon	11.30 A.M. to 12 Noon
Syllabus	<p>1. Meaning and Definition – Features, Highlights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company, Lifting of corporate veil.</p> <p>2. Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents.</p>	<p>1. Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.</p> <p>2. Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Independent Director, Women director.</p> <p>3. Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.</p> <p>4. Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions.</p>
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>*Component 3 (C₃) Whole Syllabus of CC10</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks 		

➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks

Semester-VI

Hiralal Bhakat College, Nalhati

Core Course 13: Fundamentals of Financial Management

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	25.05.2023	25.05.2023
Time	12 Noon to 12.30 P.M.	12 Noon to 12.30 P.M.
Syllabus	1. Financial Management: Meaning, core elements, objectives and scope – Role of Finance Manager 1. Concept of time value of money – Techniques for dealing with time value of money 2. Different sources of finance: Long term and short-term sources 3. Cost of Capital: Meaning, relevance and classification – Measurement of specific cost of capital and weighted cost of capital	1. Capital Structure- Concept, importance and determinants, Concepts of DOL, DFL, DTL and Trading on equity and their computations (simple type) 2. Meaning and importance of capital budgeting decisions – Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method 3. Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement – Estimating working capital requirement – Strategies of financing current assets 4. Meaning, nature and types of dividend, Some dividend policies, Determinants of dividend policy. 2. Audit Report: Definition, Features, Scope, Value of Auditors Report, Difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act. 2013, True and Fair View, Cash Flow Statement Reporting. 3. Banks-Legislation Relating to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-performing Assets (Concepts and Provision),

		Audit Report. Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company and Co-operative Societies. Audit of Local Self Government: Gram Panchayet, Panchayet Samity, Zila Parishad, Municipality and Municipal Corporation. 4. Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit, Recent Trends in Auditing: Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools; Auditing Standards, Relevant Case Studies/Problems.
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>#Component 3 (C₃) Whole Syllabus of CC13</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

Core Course 14: Taxation-II

- Total 75 Marks
- 60 Marks for Semester-end-Examination# (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	25.05.2023	25.05.2023
Time	12.30 P.M. to 1 P.M.	12.30 P.M. to 1 P.M.
Syllabus	1. Income of other Persons included in Assessee's Total Income: Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor 2. Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head	1. Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U; Rebate u/s 87A 2. Rate of tax applicable to different assesses (except corporate assessee) 3. Computation of tax liability of an individual 4. Concept of Indirect Tax; Difference between direct

	set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A	tax and indirect tax; Concept, objectives, structure of GST; GST council; GSTN; Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Goods, Input tax, Input tax credit, Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST. 5. Tax Invoice, Credit Note, Debit Note, Payment of GST, Concepts of e-way bills, different types of GST return and time limit
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
#Component 3 (C₃) Whole Syllabus of CC14 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

DSE-3: Tax Procedures and Management

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	27.05.2023	27.05.2023
Time	12.30 P.M. to 1 P.M.	12.30 P.M. to 1 P.M.
Syllabus	1. Tax Planning, Tax Evasion, Tax Avoidance and Tax Management, Tax planning for salaried class and house property income 2. Different method of assessment-Self assessment, Assessment by Assessing Officer-Summary Assessment, Regular Assessment, Re-assessment, Fresh Assessment, Scrutiny	1. PAN- meaning, applicability, where PAN is compulsory, persons exempt from quoting PAN, filing of form-49A etc., TAN-meaning and obtaining TDS numbers-TAN u/s 203(A) 2. Return of income-persons liable to file Return of income-Due date of filing return-Different types of return-Return of loss, Belated return, Revised return, Defective return. Signing of return 3. Advance payment of tax-meaning, applicability, time table for payment of

	Assessment, Best Judgement Assessment, Income escaping assessment	advance tax, Liability for non-payment of advance tax, computation of Advance tax 4. Tax deduction/collection at source-meaning, objects, TDS on Salary(sec.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
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
#Component 3 (C₃) Whole Syllabus of DSE-3 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

DSE-4: International Business

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

Internal Assessment	Component 1 (C ₁)	Component 2 (C ₂)
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	27.05.2023	27.05.2023
Time	1 P.M. to 1.30 P.M.	1 P.M. to 1.30 P.M.
Syllabus	1. Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Modes of entry into international business 2. Classical Theories of International Trade	1. 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 2. WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity

	(Absolute Cost Advantage, Relative Cost Advantage and Hecksher-Ohlin theory)	and other trading agreements (OPEC). International financial system and institutions (IMF and World Bank – Objectives and Functions); Regional Economic Co-operation (ASEAN and SAARC) 3. 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). 4. 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
Name of Teacher(s)	SR,SKS,SKM	SKM,SR,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p>#Component 3 (C₃) Whole Syllabus of DSE-4</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks 		

Signature of H.O.D.

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



Signature of Principal

Principal
Hiralal Bhakat College
Nalhati, Birbhum