

SUBHASH CHANDRA BOSE INSTITUTE OF HIGHER EDUCATION



B.COM 2st SEMESTER

Tentative Teaching Plan

SUBJECT – Corporate Accounting. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Understand the features and accounting treatment of Shares and Debentures.
- Knowledge about Accounting entries related to Redemption of Shares and Debentures.
- Prepare of Company's Final Accounts.
- Acquire knowledge of accounting procedure adopted during Amalgamation and Absorption of companies.
- Acquire conceptual knowledge of Internal and External reconstruction of companies and their accounting treatment.
- Knowledge regarding accounting treatment and procedure adopted at the time of winding up of companies.

UNIT	TOPIC	LECTURE	MONTH
1	Meaning and kinds of shares, issue, forfeiture and re-issue of forfeited shares, Redemption of Preference shares, Bonus shares. Meaning and kinds of Debentures – their issue and redemption.	20	January
2	Concept of amalgamation and absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor of Company; Accounting in the Books of Transferee Company.	21	February
3	Concept of Reconstruction; Need of Reconstruction; Types of Reconstruction- Internal Reconstruction and External reconstruction; Alteration in Share capital; Reduction in share capital; Scheme of Accounting for Internal Reconstruction.	19	March
4	Concept of Winding up of Companies; Preparation of Statement of Affairs and Deficiency Account; Preparation of Liquidator's Final Statement of Account.	20	April

SUBJECT – Business Regulatory Framework.

Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Understand the nature and meaning of contracts, forms of contracts and essentials of a valid contract.
- Gain insight into various kinds of contract.
- Gain in-depth knowledge of Sales of Goods Act and Negotiable Instruments Act
- Have knowledge of the fundamentals of Consumer Protection Act.
- Keep updated about the amendments in these laws and regulations.

UNIT	TOPIC	LECTURE	MONTH
1	Indian Contract Act 1872 - Definition - Kinds of Contracts - Valid – Void - Voidable - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration – Agreements expressly declared Void - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract, Quasi Contract.	19	January
2	Contract of Indemnity and Guarantee- Meaning and Definition of Guarantee, Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. Bailment and Pledge-Essentials of a valid Bailment, Types of Bailment, Rights and Duties of Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties.	18	February
3	Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-sub agents and substituted agents. Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Conditions and Warranties - Transfer of Property in Goods - Rights of Unpaid Seller - Buyer’s Right Against Seller - Auction Sale.	19	March
4	Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-sub agents and substituted agents. Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Conditions and Warranties - Transfer of Property in Goods - Rights of Unpaid Seller - Buyer’s Right Against Seller - Auction Sale.	17	April

SUBJECT – PUBLIC FINANCE. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- To introduce students to the public sector reform agenda with a focus on public finance issues;
- To demonstrate administrative, political, and economic constraints to public finance reforms;
- To develop analytical skills of the students in three major areas of public finance reforms (performance-based budgeting, mid-term financial planning, budget decentralization);
- To train students how to develop budgeting and performance evaluation systems for public sector institutions;
- To develop students' skills on how to write a public policy paper and make a presentation on public policy issue.

UNIT	TOPIC	LECTURE	MONTH
1	Introduction: Meaning & Scope of Public Finance; Public goods vs. Private goods; Principle of Maximum Social Advantage; Public Budget , Techniques of Budgeting (ZBB, PBB).	20	January
2	Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure; effects on production, distribution and economic stability.	18	February
3	Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax and GST, The Division of tax burden- Impact and Incidence of a tax, effects on production & distribution. Public Debt: Role and classification of Public debt and methods of their redemption. Deficit Financing.	19	March
4	Indian Public Finance: Different types of Budgetary Deficits; Financial Federalism under constitution, Finance Commission- meaning and current Finance Commission, Budgetary Procedure and Financial Control in India. Fiscal Consolidation and FRBM Act.	19	April

SUBJECT – Business Communication. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Apply principles of effective communication in their verbal and non-verbal communication.
- Write effective e-mails, memos, and business correspondence.
- Illustrate presentation skills
- Plan effective business meetings
- Identify communication barriers

UNIT	TOPIC	LECTURE	MONTH
1	Introduction to Business Communication, Characteristics of Effective Organizational Communication, Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, 7 C's.	21	January
2	Barriers to Communication, Facilitators to Communication, Effective Listening, Perception & Reality, Role of Opinion, Attitudes & Beliefs, , Mal-functions of communication, Business Etiquettes,	19	February
3	Forms of Business Communication, Written Communication, Oral Communication, Nonverbal Communication, Technology of Business Communication, Peculiarities of Communication in Indian Organizations, Conflict Management.	18	March
4	Conduct of Meeting- Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, Press Release, Business Letter Writing-Need, functions & Kinds, Layout of letter writing, Types of letter writing, Report writing- Problems, Organization and techniques of writing. Business Correspondence: Letter Writing, Inviting tenders and quotations, Designing quotations, Placing orders, Sales letters, Claim & Adjustment Letters and Social correspondence. Memorandum, Inter - office Memo, Notices, Agenda, Minutes of general business meetings. Time management in meetings. Modern communication forms: e-mail, video conferencing, social media communication.	19	April

SUBJECT – Selling and Advertising. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

Upon successful completion of this course the students will be able to demonstrate strong conceptual knowledge in the selling and advertising, students will be able to demonstrate its application for resolution of problems pertaining selling and advertising.

UNIT	TOPIC	LECTURE	MONTH
1	Selling: Concept, Nature and Role in Marketing. Personal Selling: Evolving face of Personal Selling, Nature and importance of Personal Selling, Characteristics of a successful salesperson, Sales as a career option, Sales training, Consumer psychology and buying motives, Selling of consumer and Industrial Products (goods and services)	20	January
2	Selling process: Prospecting, Pre-approach, Approach, Sales presentation and demonstration, Handling objections, Closing the sale, After sale service. Effective selling techniques, role of relationship marketing in personal selling, tools of selling, Motivating and Remunerating Salespersons.	18	February
3	Advertising: Concept, role, functions, scope and types, Economic, Social, Legal and Ethical aspects of Advertising. Advertising Appeals: Meaning, types and methods, Advertising as a persuasive communication process. Advertising Design: Characteristics and basic elements of Advertising copy. Creation, Production and Planning of Advertisements. Advertising Budget: Types, components and process of preparing. Advertising Agency: Functions and selection of agency.	19	March
4	Advertising as a component of Integrated Marketing Communication, AIDA and DAGMAR model. Advertising Media: Types (Print, Outdoor, Electronic and other), Characteristics, merits and limitations of each media type. Media planning: Selection of media category; their reach, frequency, impact, cost and other factors influencing media choice. Problems in reaching rural and remote audience. Evaluation of Advertising effectiveness: Importance, difficulties and methods of measuring advertising effectiveness.	19	April

SUBJECT – Vocational Course I. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

SUBHASH CHANDRA BOSE INSTITUTE OF HIGHER EDUCATION



B.COM 4st SEMESTER

Tentative Teaching Plan

SUBJECT – Cost Accounting. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Understand the nature and scope of Cost Accounting.
- Gain knowledge about the advantages of cost accounting and classifications of various costs.
- Acquire knowledge about accounting and control of material cost and labour cost.
- Know overhead costing as well as and Apportionment and Absorption of Overheads.
- Understand the methods of costing, marginal costing and budgetary control system.
- Gain knowledge of Unit or Output costing as well as standard costing.

UNIT	TOPIC	LECTURE	MONTH
1	Definition, Nature, Scope, Significance and Function of Cost Accounting, Cost Centre, Costs and its elements, System of ascertainment of cost, Control of Materials, Labour and Overhead, Allocation, Apportionment and Absorption of Overheads.	20	January
2	Unit Output Costing : Concept and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price, (Calculation of Tender, Quotation and Estimated price), Contract and Job Costing, Process Cost Accounting.	17	February
3	Reconciliation of Cost and Financial Accounts, Service Costing, Budgetary Control.	19	March
4	Marginal Costing, Standard Costing.	17	April

SUBJECT – Contemporary Audit. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Understand the concept, types & techniques of audit.
- Gain knowledge of audit documentation, vouching and verification of assets and liabilities.
- Understand provisions regarding appointment of a company auditor and learn about his powers and duties.
- Have knowledge of special provisions for Government audit.
- Gain insight into audit of special entities and emerging concepts in auditing as well as standards on auditing.

UNIT	TOPIC	LECTURE	MONTH
1	Nature & Objectives of Auditing; Types of Audit, Auditing Techniques; Internal Control & Internal Check, Audit Programme, Audit Procedure, Routine checking, Test checking.	16	January
2	Vouching, Verification of Assets & Liabilities, Divisible Profit and Dividend, Internal Audit, Investigation.	19	February
3	Government Audit, Audit of Limited Companies, Company Auditor: Appointment, Remuneration, Powers, Duties and Liabilities, Audit report.	18	March
4	Standards on Auditing, Audit of Special entities: Non-Profit Organisations, Educational Institutions & Clubs, Cost Audit, Tax Audit and Management Audit.	18	April

SUBJECT – Foreign Trade of India. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Understand the underlying motives of international trade.
- Know the composition, direction and volume of trade over a period of time.

- Analyse with the current status and changing dynamics of India's foreign trade as well as the impact of policy changes on it.
- Well-equipped when employed, whether in the field of industry or trade (export-import).

UNIT	TOPIC	LECTURE	MONTH
1	Introduction – Trade its meaning and types. Difference between internal and international trade. Concept, Assumptions and Criticism of International Trade Theories. India's Internal Trade- Characteristics and Problems. Coastal trade .Terms of Trade.	19	January
2	Foreign Trade of India – Before independence, During Planning Period, Recent trends in India's Foreign Trade. Major Items of Exports: Composition, Direction and Future Prospects, Major Items of Imports: Composition, Direction and Future Prospects.	18	February
3	Free Trade and Protective trade policies, India's Major trading partners: USA, UK, China and Japan. National Level Financing Institutions: EXIM Bank, ECGC and other institutions in financing of foreign trade, STC, MMTC, SEZ and EPZ. Export promotions.	20	March
4	Recent World trade Scenario, Recent changes in Foreign trade policy, Trade agreements – Bilateral and Multilateral Trade Agreements. GATT & UNCTAD, WTO. India's Balance of Trade and Balance of Payments: Concept, Problems, Reasons for disequilibrium and Corrective Measures.	19	April

SUBJECT – Macro Economics. Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- The meaning and components of the National Income Accounts, especially GDP; the concept and working of multipliers;
- The meaning of the business cycle and its phases and to manipulate the basic Aggregate Supply, Aggregate Demand model of the macro economy;
- The meaning of unemployment and inflation data and how that data is collected and computed;
- How fiscal policy operates, its tools, and its advantages and drawbacks;
- How monetary policy operates, its tools, and its advantages and drawbacks.

UNIT	TOPIC	LECTURE	MONTH
1	Concept and scope of Macro-Economics; Macro-economic Paradoxes: wage-employment paradox and paradox of thrift, The Circular flow of Income and expenditure. The Analysis and Measurement of Economic Activity - National Income Accounting: Concept and Definitions of National Income. Various components of National Income, Methods of Measurement of National Income and Welfare.	20	January
2	Classical Macroeconomic Models – Say’s Law, Quantity Theory of Money, Wage-Price Flexibility and Full employment. Aggregate Expenditure – Consumption Function: Concepts of propensities of consumption and saving. Absolute Income Hypothesis, Relative Income Hypothesis; Consumption Puzzle and Permanent Consumption Hypothesis. Investment Function: Types, Marginal Efficiency of Capital (MEC) and Marginal Efficiency of Investment (MEI).	19	February
3	The Concept of Multiplier; National Income Determination in an Open Economy IS-LM Analysis - Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest and Shift and IS and LM Curves.	18	March
4	Theory of Inflation – Meaning, types and measurement, Demand Pull and Cost Push Inflation. The Philips Curve, Effects of Inflation, Anti-Inflation Policies – Monetary and Fiscal Policies. Business Cycles – concept, types and phases; Keynes, Hawtrey, Hicks Models.	18	April

SUBJECT – Institutional Framework for Business.

Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Upon successful completion of this course the students will be able understand how the institutional framework for business will empower them to better locate and employ the opportunities available during the course of fulfilling their duties in various managerial roles. They would be able to take better decisions and design and provide better value to both their respective organizations and the various stakeholders

involved. The knowledge of the institutional mechanisms will stand in good stead for the budding entrepreneurs of tomorrow.

UNIT	TOPIC	LECTURE	MONTH
1	Introduction to Indian regulatory environment for business, Role and Functions of RBI Structure of commercial banking in India, mandatory provisions regarding SLR and CRR/NABARD: Role and functions, EXIM Bank and its facilitative role, Export Credit Guarantee Corporation of India (ECGC), SIDB and its various schemes for promotion of small business, Microfinance Institutions and Regional Rural Banks, Scope and functions of IRDA and PFDA	19	January
2	Regulatory bodies for financial and Investment markets in India: SEBI- roles and functions, Important guidelines for Issue of capital Intermediaries /market infrastructure institutions. Role and functions of Bankers to issue, Credit rating agencies, Merchant banks, Mutual funds, Portfolio managers, Underwriters	18	February
3	Role and functions of Stock exchanges, Stock exchanges in India, Prominent stock exchanges in India - BSE and NSE, Different types of instruments and brokers: equity and equity derivatives, corporate debt market segment, commodities derivatives market segment	18	March
4	Functions of: Competitive Commission of India, National Company Law Tribunal towards Insolvency and Bankruptcy code, Department of Industrial Policy and Promotion for FDI in India.	17	April

SUBJECT – Vocational Course II.

Maximum Mark 100

Which are 75 marks External and 25 mark Internal Viva.

SUBHASH CHANDRA BOSE INSTITUTE OF HIGHER EDUCATION

B.COM 6st SEMESTER



Tentative Teaching Plan

SUBJECT – Income Tax Law and Accounts. Max. Mark 100

Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Know about the basic concept of Income Tax.
- Understand the provisions of Income tax in order to minimize the ultimate tax liability by setting off loss due to agricultural Income.
- Understand the provisions relating to residential status and incidence/charge of Tax.
- Compute total income under five Heads of Income i.e. Salaries, House Property, Profits & Gains from Business & Profession, Capital Gains and Other Sources.
- Acquire knowledge of the provisions and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.
- Understand provisions about appeal & revision, tax penalties, offence and prosecutions.

UNIT	TOPIC	LECTURE	MONTH
1	Basic Concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person. Tax evasion, avoidance and tax planning, Basics of Charge; Scope of total income, residence and tax liability, income which does not form part of total income, deduction from Gross total income.	20	January
2	Heads of the Income: Salaries; Income from house property; Profit and gains of business and profession. Capital gains; Income from other sources.	21	February
3	Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.	18	March
4	Computations of total income of an individual, H.UF	17	April

**SUBJECT – Principles & Practice of Marketing. Max. Mark 100
Which are 75 marks External and 25 mark Internal Viva.**

Course Outcome:

- Have knowledge about marketing and its functions.
- Understand what is a product, its classifications and product life cycle
- Gain knowledge about the mechanism of price determination of a product in various markets.
- Understand the need and significance of distribution channels.
- Gain insight of the concept of advertising and how it affects the buying habits of a consumer.
- Understand and trap the psyche of consumer in order to market a product.

UNIT	TOPIC	LECTURE	MONTH
1.	Introduction: Meaning, Nature and scope of marketing, Marketing concepts, importance of marketing, Difference between Selling vs. marketing; Marketing mix; Function of Marketing, Marketing environment.	19	January
2.	Market Segmentation Meaning and definition of market segmentation, Strategies opted for market segmentation, Bases for market segmentation, benefits of market segmentation. Consumer Behaviour-Meaning and Importance of consumer behaviour, factors determining consumer behaviour, stages in the buying decision process.	20	February
3.	Concept of Product, classification of products, Product Mix, Product Life Cycle, stages in new product development. Product Branding, Product Packaging, Product labelling, After- sales service. Pricing of product-Meaning Objectives and Importance of pricing, Factors affecting price of a product, Methods of Pricing, Discounts and rebates.	18	March
4.	Promotion and Advertising- Promotion Meaning and Objectives, Promotion Mix, Methods of promotion, Advertising- Meaning and Objectives of advertising their relative merits and limitations; Characteristics of an effective advertisement, Personal selling. Channels of distribution and Physical Distribution: Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation Warehousing; Inventory control; Order processing.	20	April

SUBJECT – Applied Business Statistics. Max. Mark 100
Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis;
- Critically evaluate the underlying assumptions of analysis tools;
- Understand and critically discuss the issues surrounding sampling and significance; Discuss critically the uses and limitations of statistical analysis;
- Solve a range of problems using the techniques covered;
- Conduct basic statistical analysis of data.

UNIT	TOPIC	LECTURE	MONTH
1.	Statistical System in India – Indian Statistical Machinery – Organisation at Central and State level, National Sample Survey Organisation – Organisation, Functions, Design and Technique. National Income Statistics: Methods of measuring National Income and related aggregates	19	January
2.	Population Statistics – Nature, Importance and Methods of Population Census. Population Census in India. Vital Statistics- Computation of birth, death, Fertility and Reproduction rates.	19	February
3.	Analysis of Time Series – Meaning, Importance and Purposes, Components of Time Series Analysis. Long Term Trend and Seasonal Variation measurement – Different methods. Statistical Quality control: Concept, Utility and Techniques. Construction of control charts for Variables and Attributes	20	March
4.	Index numbers and their uses: Definition, Importance and Limitations. Price, Quantity and value index numbers, Methods of constructing index numbers, Tests of reversibility, WPI and CPI, Deflating Index Numbers. Business Forecasting: Concept and Methods.	20	April

SUBJECT – Indian Economy. Max. Mark 100
Which are 75 marks External and 25 mark Internal Viva.

Course Outcome:

- Understand the fundamentals of Indian economy.
- Analyze the changing dimensions of Indian economy.
- Acquaint with changing dimensions of our economy.
- Provide the knowledge about various policies and programmes run by our government and their impact on our economy.

UNIT	TOPIC	LECTURE	MONTH
1	Concept and Features of Developing and Developed economy, Nature and structure of Indian Economy, Characteristics and problems of Indian Economy, Planning in India: Five year plans – Achievements and failures, NITI Aayog.	19	January
2	Indian Agriculture –Its features and problems. Agricultural development in planned era.Green revolution, Agricultural marketing. Problem of unemployment, Forms of Unemployment, Employment Generation and Poverty Alleviation Programmes in India.	18	February
3	Indian Industry: Large scale, small scale and cottage industries, MSME, MUDRA Scheme Industrial development during five year plans, Industrial policy-Make in India, Industrial Sickness, Industrial finance: Sources and Institutions.	18	March
4	Infrastructure in the Indian Economy, Energy Sector: Sources, Energy crisis and measures to tackle. Population growth and Population explosion, Population Policy and programmes.	19	April

**SUBJECT – Economics of Public Enterprises. Max. Mark 100
Which are 75 marks External and 25 mark Internal Viva.**

Course Outcome:

- Understand in detail the fundamentals, working, evaluation etc. of public enterprises.
- Manage the smooth functioning of the public enterprises for economy development.
- Understand the role and accountability of public enterprises in the development of economy.
- Get the knowledge about the various business operations performed in the public enterprises.

UNIT	TOPIC	LECTURE	MONTH
1.	Concept of public enterprises, Role in national economy, Growth of public enterprise in India.	18	January
2.	Organisational Patterns- Departmental Undertaking, Statutory Corporations, Companies, Holding Companies, Other Forms. Management- Public Enterprises Board, Functions Responsibilities, Duties of Board of Directors, Delegation of Authority.	18	February
3.	Pricing in Public Enterprises, Efficiency and Performance Evaluation, Financing of Public Enterprises, Performance Budgeting, Financial Advisor, Disinvestment in PSUs.	19	March
4.	Accountability and Control – Public Accountability and Autonomy, Accountability to Parliament, Control, Audit, Annual Reports, Consumer Organisation.	17	April

OR

**SUBJECT – Export Import Procedure and Documentation.
Maximum Mark 100
Which are 75 marks External and 25 mark Internal Viva.**

Course Outcome:

- Understand the rules, regulations, procedures and documentation to be followed for export-import trade in India.
- Know about various schemes and benefits offered by the government to exporters and importers.
- Start their own export units.

UNIT	TOPIC	LECTURE	MONTH
1	Exports-planning: Adaption, Standardisation and Packaging. Getting ready for Exports. Procurement and processing of an export order and Export Contract. Export Costing & Pricing, Export Documentation: Concept & Types. Steps in Export Procedure.	19	January
2	Methods/Terms of payments for Exports, Export Financing: Pre Shipment and Post Shipment Financing. Export Credit Guarantee Corporation of India (ECGC of India).Quality control and inspection in Exports. Type of risks, Cargo insurance: Contract, procedures and documentation for cargo loss claims, INCO Terms.	18	February
3	Central Excise and custom clearance regulations- Procedures and Documentation. Export / trading / star trading / superstar trading houses; Objective criteria and benefits, procedures and documentation; Policy for EOU / FTZ/ EPZ units, Objectives, criteria and benefits.	19	March
4	Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non- Financial Incentives). Schemes for import of capital goods, Procedures and documentation for new / second hand capital goods. International Logistics.	18	April

SUBJECT – Minor Project.

Maximum Mark 100