



ESTD. 1957

NABAGRAM HIRALAL PAUL COLLEGE

A Government Aided Undergraduate and Postgraduate College

Affiliated to University of Calcutta

An ISO 9001: 2015 Certified Institution of Higher Education

DEPARTMENT OF COMMERCE

A
REPORT
ON...

TEACHING PLAN...


Principal
Nabagram Hiralal Paul College

Nabagram, Konnagar, Hooghly, 712246, West Bengal

Website: www.hiralalpaulcollege.ac.in Email: nhlpcollege@gmail.com

033 2673 0007 (Office), 033 2673 5161 (Principal)



NABAGRAM HIRALAL PAUL COLLEGE

ESTD. - 1957

Affiliated to the University of Calcutta
Reaccredited by NAAC with a CGPA of 2.70 at B+ Grade

Ref. No. :

Date :

Teaching Plan of B.COM (Hons & Gen) 1st, 3rd & 5th Semester – 2021

1st Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
English (AECC-I) (2 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Module 1 & Module 1I	SB
MIL (AECC-I) (2 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Module 1	KC
	Module 1I	RKB
Microeconomics – I (GE 1.1 Chg)	Unit-I: Demand and Consumer behaviour Unit-2: Production and Cost	GP


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Nabagram Hiralal Paul College

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(3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit-3: Perfect Competition	
Statistics (GE 1.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit-I: Fundamentals Unit-II: Measures of Central Tendency Unit III: Measures of Dispersion	KD
	Unit IV: Moments, Skewness and Kurtosis	SK
	Unit V: Interpolation	PD
Business Law (CC 1.1 Chg) (6 Credit)	Unit 1: The Indian Contract Act, 1872 Unit 2: The Sale of Goods Act, 1930 Unit 3: Partnership Laws	SR
	Unit 4: The Negotiable Instruments Act 1881 Unit 5: Consumers Protection Act, 1986	PD


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Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks		
Principles of Management (CC 1.2 Chg) (6 Credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks		
	Unit: 3 Organizing	SSD
	Unit: 4 Directing & Leadership	SK
	Unit: 1 introduction Unit 2: Planning	SR
	Unit: 5 Motivation, Co-ordination and Control	AD
Financial Accounting – I (CC 1.1 Ch) (6 Credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Introduction	SR
	Unit: 2 (Rectification, Revenue recognition, Reserve & Provision)	PD
	Unit: 2 (Goods sale or Return & Depreciation)	SK
	Unit: 3 Accounting Standard	SSD


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	Unit 4: (Final Account sole proprietorship Business	
	Unit: 5 Receipts & Payments A/c, Income & Expenditure A/c	AD
	Unit: 5 Single Entry System Unit: 6 Self & Sectional balancing & Single-Entry system & Insurance Claim	KD


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Ref. No. :

Date :

3rd Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
Information Technology & its Application in Business (SEC 3.1 Chg) (4 credit) <u>THEORY:</u> Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks <u>PRACTICAL:</u> Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit1: Information Technology and Business Unit 2: Data Organization and Data Base Management System Unit 3: Internet and Its Applications Unit 4: Security and Encryption Unit 5: IT Act. 2000 and Cyber Crimes	SR
	Unit 1: Word Processing Unit 2: Preparing Presentations Unit 3: Spreadsheet and its Business Applications Unit 4: Database Management System Unit 5: Website Designing	AD


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Business Mathematics (GE 3.1 Chg) (3 Credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit:1 Permutations and Combinations Unit:2 Set Theory Unit:2 Set Theory	RC
	Unit:3 Binomial Theorem Unit:5 Compound Interest and Annuities	JP
Business Statistics (GE 3.1 Chg) (3 Credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit:7. Regression Analysis: Unit:10. Probability Theory	AD
	Unit:6. Correlation and Association Unit:8. Index Numbers Unit:9. Time Series Analysis	KD
IFS (CC3.2 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks	Unit:I Financial System and Its Components Unit:II Financial Markets Unit: III Financial Institutions Unit: IV Financial Services Unit: V Investors' Protection	GP


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(IA:10 & Attendance: 10) Total - 100 marks		
Financial Accounting – II (CC3.1 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Partnership accounts-I (Admission, Retirement & Death of a partner)	AD
	Unit: 3 Branch accounting Unit: 6 Investment Accounts	KD
	Unit: 5 Departmental Accounts	SK
	Unit: 4 Hire Purchase Unit: 7 P/L prior to incorporation & Conversion to LLP	SSD
	Unit: 2 Dissolution	PD


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Ref. No. :

Date :

5th Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
Auditing & Assurance (CC 5.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT UNIT – II AUDIT PROCEDURES AND TECHNIQUES UNIT – III AUDIT RISK AND INTERNAL CONTROL SYSTEM UNIT – IV VOUCHING, VERIFICATION AND VALUATION	SR
	UNIT - V COMPANY AUDIT UNIT – VI AUDIT REPORT AND CERTIFICATE UNIT – VII OTHER THRUST AREAS	PD
Taxation – II (CC 5.2 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Computation of Total Income & Tax payable	KD
	Unit: 2 Tax Management – Provision, Return, Advance Tax, Interest & Fees, TDS	PD
	Unit: 3 & 4 Basic Concept & overview of GST, Time Value & place of Supply)	SK


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	Unit: 5 (input/output tax computation, input tax credit & composition scheme)	SSD
	Unit: 6 (Customs)	AD
Corporate Accounting (DSE 5.2 A) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 (Company –Introduction And Accounting for Shares & Debentures)	KD
	Unit: 2 & 4 (Buy Back, issue & redemption of Pref. sh & Debenture)	PD
	Unit: 3 (Company Final Account)	SK
	Unit: 5 (Valuation of share & Goodwill)	SSD
	Unit: 6 (Amalgamation, Merger & Internal Reconstruction)	AD
Macro Economics (DSE 5.1 A)	Unit I: Introduction Unit II: National Income Accounting	KR


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(3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit III: Determination of Equilibrium Level of National Income Unit IV: Commodity market and Money market equilibrium Unit V: Money, Inflation and Unemployment	
Advance Business Mathematics (DSE 5.1 A) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Functions, Limit and Continuity Unit 2: Differentiation and Integration Unit 3: Applications of Derivative and Integration Unit 4: Determinants Unit 5: Matrix	NB


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Teaching Plan of B.COM (Hons & Gen) for 2nd, 4th & 6th Semester-2022

2nd Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
E-Commerce (GE 2.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: E-CRM and SCM Unit 3: Digital Payment Unit 4: ERP Unit 5: New Trends in E-Commerce	SR
Business Communication (GE 2.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: Types of Communication Unit 3: Tools of Communication Unit 4: Drafting	SK
Company Law (CC2.1 Chg)	Unit 1: introduction to company Unit 2: formation of a company	SR


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(6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit 3: company administration Unit 4: share capital & debenture Unit 5: corporate meetings	PD
Marketing Management (CC 2.2 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: Consumer Behaviour and Market segmentation Unit 3: Product Unit 4: Pricing, Distribution Channels and Physical Distribution Unit 5: Promotion and Recent developments in marketing	KD
Human Resource Management (CC 2.2 Chg) (3 credit)	Unit 1: Nature and Scope Unit 2: Human Resource Planning Unit 3: Recruitment and Selection Unit 4: Training and Development	SSD


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Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 5: Job Evaluation and Performance Appraisal	
Cost and Management Accounting – I (CC 2.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks.	Unit: 6 Costing Method	KD
	Unit:3 Employee Cost and Incentive Systems	AD


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	Unit:2 Material Cost Unit:4 Overhead and cost statement	SK
	Unit:1 Introduction	SR
	Unit:5 Cost book-keeping	SSD


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Date :

4th Semester **(under CBCS of CSR/26/17)**

Paper	Topic	Assigned Teacher
Microeconomics - II & Indian Economy (GE 4.1 Chg) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks.	<u>Module: I</u> Unit: I Monopoly Unit: II Imperfect Competition Unit: III Factor Price Determination <u>Module: II</u> Unit:I Basic Issues in Economic Development Unit:II Basic Features of Indian Economy Unit:III Sectoral Trends and Issues Unit:IV Social Issues in Indian Economy	GP
Entrepreneurship Development	Unit-1: Introduction Unit-2: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance,	SSD


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(CC 4.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups,	
	Unit-3: Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report Unit-4: Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic startup problems	SR
Business Ethics (CC 4.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Business Ethics Unit 2: Principles of Business Ethics Unit 3: Ethics in Management Unit 4: Corporate Culture Unit 5: Ethics & Corporate Governance	PD


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Ref. No. :

Date :

Taxation – I (CC 2.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks.	Unit: 2 Income from Salary Unit: 4(c): Deductions from Gross Total Income	AD
	Unit: 1: Basic Concepts and Definitions under IT Act Residential Status and Incidence of Tax Incomes which do not form part of Total Income Agricultural Income Unit: 4(b): Set off and Carry Forward of Losses	KD
	Unit: 2 (b): income from House Property Unit: 3 Heads of Income and Provisions governing Heads of Income	SK
	Unit: 4 (a & d) Income of other Persons included in Assessee's Total Income Rebate u/s 87A	PD
	Unit: 4 CVP Analysis, Marginal Costing	AD


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Ref. No. :

Date :

Cost and Management Accounting -II (CC 2.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Joint Product & By product Activity Based Costing Unit: 2 Budget and Budgetary Control	KD
	Unit: 3 Standard Costing Unit: 5 Short – term Decision Making	SSD


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6th Semester **(under CBCS of CSR/26/17)**

Paper	Topic	Assigned Teacher
Computerised Accounting & E-Filing of Tax Returns (SEC 6.1Chg) (4 Credit) <u>Practical:</u> Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit-1: Computerized Accounting Package: Using Generic Software Unit 2: Designing Computerized Accounting System	AD
	Unit-3: E-filing of Tax return	SK


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Date :

Project Work (CC 6.1Ch) (4 Credit) Semester-end Examinations: 100 marks Internal Assessment: 00 marks (Project Paper 50 and Viva-Voce 50) Total - 100 marks	Topic as per university guidelines	PD SK AD KD SSD SR
Financial Reporting and Financial Statement Analysis (DSE 6.1 A) (6 Credit)	Unit: 6 Accounting Ratios for FSA	AD
	Unit: 2 Accounting Standard Unit: 3 Fund flow statement Unit 4 Cash flow Statement	SK
	Unit: 1 Holding Company	KD


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Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 5 Introduction to Financial Statements Analysis	SSD
	Unit: 2 Cost of Capital Unit: 4 Working capital Management (1) Unit: 5 Working capital Management (2)	KD
	Unit: 8 Dividend Decision	AD
	Unit: 1 Introduction	SR
	Unit: 3 Leverage and Capital Structure Theories	SSD


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Date :

Teaching Plan of B.COM (Hons & Gen) 1st, 3rd & 5th Semester – 2022

1st Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
English (AECC-I) (2 credit) Semester-end Examinations: 100 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Module 1 & Module 1I	SB
MIL (AECC-I) (2 credit) Semester-end Examinations: 100 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Module 1	KC
	Module 1I	RKB
Microeconomics – I (GE 1.1 Chg) (3 credit)	Unit-I: Demand and Consumer behaviour Unit-2: Production and Cost Unit-3: Perfect Competition	GP


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	Unit IV: Moments, Skewness and Kurtosis	SK
	Unit V: Interpolation	PD
Business Law (CC 1.1 Chg) (6 Credit)	Unit 1: The Indian Contract Act, 1872 Unit 2: The Sale of Goods Act, 1930 Unit 3: Partnership Laws	SR
	Unit 4: The Negotiable Instruments Act 1881 Unit 5: Consumers Protection Act, 1986	PD


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Date :

Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks		
Principles of Management (CC 1.2 Chg) (6 Credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks		
	Unit: 3 Organizing	SSD
	Unit: 4 Directing & Leadership	SK
	Unit: 1 introduction Unit 2: Planning	SR
	Unit: 5 Motivation, Co-ordination and Control	AD
Financial Accounting – I (CC 1.1 Ch) (6 Credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Introduction	SR
	Unit: 2 (Rectification, Revenue recognition, Reserve & Provision)	PD
	Unit: 2 (Goods sale or Return & Depreciation)	SK
	Unit: 3 Accounting Standard Unit 4: (Final Account sole proprietorship Business)	SSD


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Date :

	Unit: 5 Receipts & Payments A/c, Income & Expenditure A/c	AD
	Unit: 5 Single Entry System Unit: 6 Self & Sectional balancing & Single-Entry system & Insurance Claim	KD


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Ref. No. :

Date :

3rd Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
Information Technology & its Application in Business (SEC 3.1 Chg) (4 credit) <u>THEORY:</u> Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks <u>PRACTICAL:</u> Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit1: Information Technology and Business Unit 2: Data Organization and Data Base Management System Unit 3: Internet and Its Applications Unit 4: Security and Encryption Unit 5: IT Act. 2000 and Cyber Crimes	SR
	Unit 1: Word Processing Unit 2: Preparing Presentations Unit 3: Spreadsheet and its Business Applications Unit 4: Database Management System Unit 5: Website Designing	AD


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Ref. No. :

Date :

Business Mathematics (GE 3.1 Chg) (3 Credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit:1 Permutations and Combinations Unit:2 Set Theory Unit:2 Set Theory	RC
	Unit:3 Binomial Theorem Unit:5 Compound Interest and Annuities	JP
Business Statistics (GE 3.1 Chg) (3 Credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit:7. Regression Analysis: Unit:10. Probability Theory	AD
	Unit:6. Correlation and Association Unit:8. Index Numbers Unit:9. Time Series Analysis	KD
IFS (CC3.2 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks	Unit:I Financial System and Its Components Unit:II Financial Markets Unit: III Financial Institutions Unit: IV Financial Services Unit: V Investors' Protection	GP


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Ref. No. :

Date :

(IA:10 & Attendance: 10) Total - 100 marks		
Financial Accounting – II (CC3.1 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Partnership accounts-I (Admission, Retirement & Death of a partner)	AD
	Unit: 3 Branch accounting Unit: 6 Investment Accounts	KD
	Unit: 5 Departmental Accounts	SK
	Unit: 4 Hire Purchase Unit: 7 P/L prior to incorporation & Conversion to LLP	SSD
	Unit: 2 Dissolution	PD


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Ref. No. :

Date :

5th Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
Auditing & Assurance (CC 5.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT UNIT – II AUDIT PROCEDURES AND TECHNIQUES UNIT – III AUDIT RISK AND INTERNAL CONTROL SYSTEM UNIT – IV VOUCHING, VERIFICATION AND VALUATION	SR
	UNIT - V COMPANY AUDIT UNIT – VI AUDIT REPORT AND CERTIFICATE UNIT – VII OTHER THRUST AREAS	PD
Taxation – II (CC 5.2 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Computation of Total Income & Tax payable	KD
	Unit: 2 Tax Management – Provision, Return, Advance Tax, Interest & Fees, TDS	PD
	Unit: 3 & 4 Basic Concept & overview of GST, Time Value & place of Supply)	SK


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Ref. No. :

Date :

	Unit: 5 (input/output tax computation, input tax credit & composition scheme)	SSD
	Unit: 6 (Customs)	AD
Corporate Accounting (DSE 5.2 A) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 (Company –Introduction And Accounting for Shares & Debentures)	KD
	Unit: 2 & 4 (Buy Back, issue & redemption of Pref. sh & Debenture)	PD
	Unit: 3 (Company Final Account)	SK
	Unit: 5 (Valuation of share & Goodwill)	SSD
	Unit: 6 (Amalgamation, Merger & Internal Reconstruction)	AD
Macro Economics (DSE 5.1 A)	Unit I: Introduction Unit II: National Income Accounting	KR


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Ref. No. :

Date :

(3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit III: Determination of Equilibrium Level of National Income Unit IV: Commodity market and Money market equilibrium Unit V: Money, Inflation and Unemployment	
Advance Business Mathematics (DSE 5.1 A) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Functions, Limit and Continuity Unit 2: Differentiation and Integration Unit 3: Applications of Derivative and Integration Unit 4: Determinants Unit 5: Matrix	NB


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Teaching Plan of B.COM (Hons & Gen) for 2nd, 4th & 6th Semester-2022

2nd Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
E-Commerce (GE 2.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: E-CRM and SCM Unit 3: Digital Payment Unit 4: ERP Unit 5: New Trends in E-Commerce	SR
Business Communication (GE 2.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: Types of Communication Unit 3: Tools of Communication Unit 4: Drafting	SK
Company Law (CC2.1 Chg) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit 1: introduction to company Unit 2: formation of a company	SR
	Unit 3: company administration Unit 4: share capital & debenture Unit 5: corporate meetings	PD
Marketing Management (CC 2.2 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: Consumer Behaviour and Market segmentation Unit 3: Product Unit 4: Pricing, Distribution Channels and Physical Distribution Unit 5: Promotion and Recent developments in marketing	KD
Human Resource Management (CC 2.2 Chg) (3 credit)	Unit 1: Nature and Scope Unit 2: Human Resource Planning Unit 3: Recruitment and Selection	SSD


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Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 4: Training and Development Unit 5: Job Evaluation and Performance Appraisal	
	Unit: 6 Costing Method	KD
	Unit:3 Employee Cost and Incentive Systems	AD
	Unit:2 Material Cost Unit:4 Overhead and cost statement	SK
	Unit:1 Introduction	SR
Cost and Management Accounting – I (CC 2.1Ch) (6 credit)	Unit:5 Cost book-keeping	SSD

Semester-end Examinations: 80 marks
Internal Assessment: 20 marks
(IA:10 & Attendance: 10)
Total - 100 marks.


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4th Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
Microeconomics - II & Indian Economy (GE 4.1 Chg) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks.	Module: I Unit: I Monopoly Unit: II Imperfect Competition Unit: III Factor Price Determination Module: II Unit: I Basic Issues in Economic Development Unit: II Basic Features of Indian Economy Unit: III Sectoral Trends and Issues Unit: IV Social Issues in Indian Economy	GP
Entrepreneurship Development (CC 4.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit-1: Introduction Unit-2: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, Unit-3: Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report Unit-4: Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic startup problems	SSD
Business Ethics (CC 4.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Business Ethics Unit 2: Principles of Business Ethics Unit 3: Ethics in Management Unit 4: Corporate Culture Unit 5: Ethics & Corporate Governance	SR
		PD


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Taxation – I (CC 2.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks.	Unit: 2 Income from Salary Unit: 4(c): Deductions from Gross Total Income	AD
	Unit: 1: Basic Concepts and Definitions under IT Act Residential Status and Incidence of Tax Incomes which do not form part of Total Income Agricultural Income Unit: 4(b): Set off and Carry Forward of Losses	KD
	Unit: 2 (b): income from House Property Unit: 3 Heads of Income and Provisions governing Heads of Income	SK
	Unit: 4 (a & d) Income of other Persons included in Assessee's Total Income Rebate u/s 87A	PD
Cost and Management Accounting -II (CC 2.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 4 CVP Analysis, Marginal Costing	AD
	Unit: 1 Joint Product & By product Activity Based Costing Unit: 2 Budget and Budgetary Control	KD
	Unit: 3 Standard Costing Unit: 5 Short – term Decision Making	SSD


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6th Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
Computerised Accounting & E-Filing of Tax Returns (SEC 6.1Chg) (4 Credit) Practical: Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit-1: Computerized Accounting Package: Using Generic Software Unit 2: Designing Computerized Accounting System	AD
	Unit-3: E-filing of Tax return	SK
Project Work (CC 6.1Ch) (4 Credit) Semester-end Examinations: 100 marks Internal Assessment: 00 marks (Project Paper 50 and Viva-Voce 50) Total - 100 marks	Topic as per university guidelines	PD SK AD KD SSD SR
Financial Reporting and Financial Statement Analysis (DSE 6.1 A) (6 Credit)	Unit: 6 Accounting Ratios for FSA	AD
	Unit: 2 Accounting Standard Unit: 3 Fund flow statement Unit 4 Cash flow Statement	SK


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Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Holding Company	KD
	Unit: 5 Introduction to Financial Statements Analysis	SSD
Financial Management (DSE 6.2 A) (6 Credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 6 Capital Expenditure Decisions (1) Unit: 7 Capital Expenditure Decisions (2)	PD
	Unit: 2 Cost of Capital Unit: 4 Working capital Management (1) Unit: 5 Working capital Management (2)	KD
	Unit: 8 Dividend Decision	AD
	Unit: 1 Introduction	SR
	Unit: 3 Leverage and Capital Structure Theories	SSD


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Teaching Plan of B.COM (Hons & Gen) 1st, 3rd & 5th Semester – 2023

1st Semester

(under CCF, NEP-2020)

<u>Paper</u>	<u>Topic</u>	<u>Assigned Teacher</u>
English (AECC-I) (2 credit) Semester-end Examinations: 50 marks Tutorial Examinations: 00 marks Total - 50 marks	Unit-I: POETRY Unit-II: PROSE	SB
Constitutional Value (VAC – I) (2 credit) Semester-end Examinations: 50 marks Tutorial Examinations: 00 marks Total - 50 marks	Module 1	CM
	Module 1I	SK
ENVS (VAC – II) - ENVS01 (2 credit) Semester-end Examinations: 50 marks Tutorial Examinations: 00 marks Total - 50 marks	Unit-I: Introduction to environmental studies Unit-2: Ecology and Ecosystems Unit-3: Natural Resources Unit-4: Biodiversity and Conservation Unit-5: Environmental Pollution	RC
Microeconomics – I (IDC/MDC) (3 credit) Semester-end Examinations: 50 marks Tutorial Examinations: 25 marks Total - 75 marks	Unit-I: Introduction Unit-II: Theory of Demand and Supply Unit III: Theory of Consumer Behaviour Unit IV: Theory of Production and Cost Unit V: Revenue and Market	KR
Entrepreneurship Development (SEC) (4 credit) Semester-end Examinations: 75 marks Tutorial Examinations: 25 marks Total - 100 marks	Unit: 1 Entrepreneur: meaning, features, functions and different types (Innovative, imitating, fabian, drone, social, intrapreneur, technopreneur, ecopreneur); Entrepreneurship Meaning, elements, determinants and importance; need for creativity and innovation in Entrepreneurship Unit: 2 Public and private system of stimulation, support and sustainability of entrepreneurship, requirement, availability and access to finance, marketing assistance,	SR


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	technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups.	
	Unit: 3 Sources of business ideas [concept and features] and tests of feasibility [concept and objective], innovation life cycle, creative process, Significance of writing the business plan/project proposal; Concept, importance, and contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of feasibility study report and project report. Unit: 4: Mobilizing Resources for entrepreneurship, need for finance in entrepreneurship; Micro, Small and Medium Enterprises: meaning, advantages and disadvantages; Startup: mobilizing resources for start-up: Accommodation and utilities	SSD
Principles and Practice of Management (Minor paper – 1) (4 credit) Semester-end Examinations: 75 marks Tutorial Examinations: 25 marks Total - 100 marks	Unit: 1 Introduction Unit: 2 Planning	SR
	Unit: 3 Organizing	SSD
	Unit: 4 Directing & Leadership	SK
	Unit: 5 Motivation, Co-ordination and Control	AD
Financial Accounting – I (Major Paper – 1) (4 credit) Semester-end Examinations: 75 marks Tutorial Examinations: 25 marks Total - 100 marks	Unit: 1 Introduction	SR & PD
	Unit: 2 (Rectification, Revenue recognition, Reserve & Provision)	PD
	Unit: 2 (Goods sale or Return & Depreciation)	SK
	Unit: 3 (Final Account sole proprietorship Business)	SSD
	Unit: 4 (Receipts & Payments A/c, Income & Expenditure A/c)	AD
	Unit: 4 & 5 (Self & Sectional balancing & Single-Entry system)	KD


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3rd Semester

(under CBCS of CSR/26/17)

<u>Paper</u>	<u>Topic</u>	<u>Assigned Teacher</u>
Information Technology & its Application in Business (SEC 3.1 Chg) (4 credit) <u>THEORY:</u> Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks <u>PRACTICAL:</u> Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit1: Information Technology and Business Unit 2: Data Organization and Data Base Management System Unit 3: Internet and Its Applications Unit 4: Security and Encryption Unit 5: IT Act. 2000 and Cyber Crimes	SR
	Unit 1: Word Processing Unit 2: Preparing Presentations Unit 3: Spreadsheet and its Business Applications Unit 4: Database Management System Unit 5: Website Designing	AD
Business Mathematics (GE 3.1 Chg) (3 Credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit:1 Permutations and Combinations Unit:2 Set Theory Unit:2 Set Theory	RC
	Unit:3 Binomial Theorem Unit:5 Compound Interest and Annuities	JP
Business Statistics (GE 3.1 Chg) (3 Credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit:7. Regression Analysis: Unit:10. Probability Theory	AD
	Unit:6. Correlation and Association Unit:8. Index Numbers Unit:9. Time Series Analysis	KD


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IFS (CC3.2 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit:I Financial System and Its Components Unit:II Financial Markets Unit: III Financial Institutions Unit: IV Financial Services Unit: V Investors' Protection	GT
Financial Accounting – II (CC3.1 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Partnership accounts-I (Admission, Retirement & Death)	AD
	Unit: 3 Branch accounting Unit: 6 Investment Accounts	KD
	Unit: 5 Departmental Accounts	SK
	Unit: 4 Hire Purchase Unit: 7 P/L prior to incorporation & Conversion to LLP	SSD
	Unit: 2 Dissolution	PD


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5th Semester

(under CBCS of CSR/26/17)

<u>Paper</u>	<u>Topic</u>	<u>Assigned Teacher</u>
Auditing & Assurance (CC 5.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT UNIT – II AUDIT PROCEDURES AND TECHNIQUES UNIT – III AUDIT RISK AND INTERNAL CONTROL SYSTEM UNIT – IV VOUCHING, VERIFICATION AND VALUATION	SR
	UNIT - V COMPANY AUDIT UNIT – VI AUDIT REPORT AND CERTIFICATE UNIT – VII OTHER THRUST AREAS	PD
Taxation – II (CC 5.2 Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Computation of Total Income & Tax payable	KD
	Unit: 2 Tax Management – Provision, Return. Advance Tax, Interest & Fees, TDS	PD
	Unit: 3 & 4 Basic Concept & overview of GST, Time Value & place of Supply)	SK
	Unit: 5 (input/output tax computation, input tax credit & composition scheme)	SSD
	Unit: 6 (Customs)	AD
Corporate Accounting (DSE 5.2 A) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 (Company –Introduction And Accounting for Shares & Debentures)	KD
	Unit: 2 & 4 (Buy Back, issue & redemption of Pref. sh & Debenture)	PD


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	Unit: 3 (Company Final Account)	SK
	Unit: 5 (Valuation of share & Goodwill)	SSD
	Unit: 6 (Amalgamation, Merger & Internal Reconstruction)	AD
Macro Economics (DSE 5.1 A) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit I: Introduction Unit II: National Income Accounting Unit III: Determination of Equilibrium Level of National Income Unit IV: Commodity market and Money market equilibrium Unit V: Money, Inflation and Unemployment	KR
Advance Business Mathematics (DSE 5.1 A) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Functions, Limit and Continuity Unit 2: Differentiation and Integration Unit 3: Applications of Derivative and Integration Unit 4: Determinants Unit 5: Matrix	NB


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Teaching Plan of B.COM (Hons & Gen) for 2nd, 4th & 6th Semester-2023

2nd Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
E-Commerce (GE 2.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: E-CRM and SCM Unit 3: Digital Payment Unit 4: ERP Unit 5: New Trends in E-Commerce	SR
Business Communication (GE 2.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: Types of Communication Unit 3: Tools of Communication Unit 4: Drafting	SK
Company Law (CC2.1 Chg) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit 1: introduction to company Unit 2: formation of a company	SR
	Unit 3: company administration Unit 4: share capital & debenture Unit 5: corporate meetings	PD
Marketing Management (CC 2.2 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Introduction Unit 2: Consumer Behaviour and Market segmentation Unit 3: Product Unit 4: Pricing, Distribution Channels and Physical Distribution Unit 5: Promotion and Recent developments in marketing	KD
Human Resource Management	Unit 1: Nature and Scope Unit 2: Human Resource Planning	SSD


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(CC 2.2 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 3: Recruitment and Selection Unit 4: Training and Development Unit 5: Job Evaluation and Performance Appraisal	
Cost and Management Accounting – I (CC 2.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks.	Unit: 6 Costing Method	KD
	Unit:3 Employee Cost and Incentive Systems	AD
	Unit:2 Material Cost Unit:4 Overhead and cost statement	SK
	Unit:1 Introduction	SR
	Unit:5 Cost book-keeping	SSD


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4th Semester

(under CBCS of CSR/26/17)

Paper	Topic	Assigned Teacher
Microeconomics - II & Indian Economy (GE 4.1 Chg) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks.	Module: I Unit: I Monopoly Unit: II Imperfect Competition Unit: III Factor Price Determination Module: II Unit: I Basic Issues in Economic Development Unit: II Basic Features of Indian Economy Unit: III Sectoral Trends and Issues Unit: IV Social Issues in Indian Economy	GP
Entrepreneurship Development (CC 4.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit-1: Introduction Unit-2: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, Unit-3: Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report Unit-4: Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic startup problems	SSD SR
Business Ethics (CC 4.1 Chg) (3 credit) Semester-end Examinations: 40 marks Internal Assessment: 10 marks (IA:05 & Attendance: 05) Total - 50 marks	Unit 1: Business Ethics Unit 2: Principles of Business Ethics Unit 3: Ethics in Management Unit 4: Corporate Culture Unit 5: Ethics & Corporate Governance	PD


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Taxation – I (CC 2.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks.	Unit: 2 Income from Salary Unit: 4(c): Deductions from Gross Total Income	AD
	Unit: 1: Basic Concepts and Definitions under IT Act Residential Status and Incidence of Tax Incomes which do not form part of Total Income Agricultural Income Unit: 4(b): Set off and Carry Forward of Losses	KD
	Unit: 2 (b): income from House Property Unit: 3 Heads of Income and Provisions governing Heads of Income	SK
	Unit: 4 (a & d) Income of other Persons included in Assessee's Total Income Rebate u/s 87A	PD
	Unit: 4 CVP Analysis, Marginal Costing	AD
Cost and Management Accounting -II (CC 2.1Ch) (6 credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 1 Joint Product & By product Activity Based Costing Unit: 2 Budget and Budgetary Control	KD
	Unit: 3 Standard Costing Unit: 5 Short – term Decision Making	SSD


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6th Semester

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Paper	Topic	Assigned Teacher
Computerised Accounting & E-Filing of Tax Returns (SEC 6.1Chg) (4 Credit) Practical: Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit-1: Computerized Accounting Package: Using Generic Software Unit 2: Designing Computerized Accounting System	AD
	Unit-3: E-filing of Tax return	SK
Project Work (CC 6.1Ch) (4 Credit) Semester-end Examinations: 100 marks Internal Assessment: 00 marks (Project Paper 50 and Viva-Voce 50) Total - 100 marks	Topic as per university guidelines	PD SK AD KD SSD SR
Financial Reporting and Financial Statement Analysis (DSE 6.1 A) (6 Credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 6 Accounting Ratios for FSA	AD
	Unit: 2 Accounting Standard Unit: 3 Fund flow statement Unit 4 Cash flow Statement	SK
	Unit: 1 Holding Company	KD


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	Unit: 5 Introduction to Financial Statements Analysis	SSD
Financial Management (DSE 6.2 A) (6 Credit) Semester-end Examinations: 80 marks Internal Assessment: 20 marks (IA:10 & Attendance: 10) Total - 100 marks	Unit: 6 Capital Expenditure Decisions (1) Unit: 7 Capital Expenditure Decisions (2)	PD
	Unit: 2 Cost of Capital Unit: 4 Working capital Management (1) Unit: 5 Working capital Management (2)	KD
	Unit: 8 Dividend Decision	AD
	Unit: 1 Introduction	SR
	Unit: 3 Leverage and Capital Structure Theories	SSD


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