

University of Calcutta



B.Com. Syllabus (Honours) *under Semesterised CBCS*

2017

University of Calcutta
Proposed B.Com. Honours Course Structure under CBCS
Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	Language: Communicative English - 50 Indian Language - 50	100	2	
GE 1.1 Chg	Microeconomics I & Statistics (50+50)	100	6	
CC 1.1 Chg	Business Laws	100	6	
CC 1.2 Chg	Principles of Management	100	6	
CC 1.1 Ch	Financial Accounting - I	100	6	

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Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC2.1 Chg	Company Law	100	6	
CC 2.2 Chg	Marketing Management and Human Resource Management	100	6	
CC 2.1Ch	Cost and Management Accounting - I	100	6	

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Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Business Mathematics & Statistics	100	6	
CC3.1 Ch	Financial Accounting II	100	6	
CC3.2 Ch	Indian Financial System	100	6	

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Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Ch	Taxation I	100	6	
CC 4.2 Ch	Cost and Management Accounting -II	100	6	

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Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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Options:

*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)
& DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50)

*Or DSE 5.1T (Public Finance and Taxation)
& DSE 5.2 T (Direct Tax: Laws and Practice)

*Or DSE 5.1 e-B (Fundamentals of Computer)
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
CC 6.1 Ch	Project Work	100	6	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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Chg: Common for Honours and General; **Ch:** Core Course for Honours

Options:

**Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

**Or DSE 6.1 T (Indirect Tax: Laws and Practices)
& DSE 6.2 T (Tax Procedures and Planning)

**Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

Summary for B.Com. Hons.

		Marks	Credit Hours	
Ability Enhancement Compulsory Course (AECC)	Two Papers	200	2 x 2 = 4	
Skill Enhancement Elective Course (SEC)	Two Papers	200	2x4 = 8	
Generic Elective (GE)	Four Papers	400	4 x 6 = 24	
CORE COURSE (CC)	Fourteen Papers	1400	14x 6 = 84	
Discipline Specific Elective (DSE)	Four Papers	400	4 x 6 = 24	
		2600	Total 144	

Unit 2: Designing Computerized Accounting System**[15 Marks, Class:15]**

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerized Accounting System using DBMS Package
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report

Unit-3: E-filing of Tax return [25 Marks, Class: 25]

- (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC]
- (b) View form 26AS, Upload return, View e-file returns, e-verification
- (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- (d) E-Pay tax (Challan No./ITNS 280, ITNS 281)
- (e) Preparation and submission online form 10E [Relief u/s 89(1)]

Project Work: Assignment based for each and every topic should be prepared

- Software: Singhanian, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
- Software: “Excel Utility”, incometaxindiaefiling.gov.in

CC 6.1 Ch**Project Work (Project Report - 50 + Viva-Voce Examination - 50)****Full Marks 100****DSE 6.1 A****FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS****Full Marks 100****Internal Assessment: 20 marks****Semester-end Examinations: 80 marks****Total 100 marks**

Marks shown against the units indicate marks for Semester–end Examinations

FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS

Unit	Topic	Details	Marks allotted	No. of lectures
1	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra-	15	15