



**Bachelor of Commerce Course Structure, Curriculum and Syllabi
under Choice Based Credit System
for students admitted from the academic year 2021-2022**

COURSE STRUCTURE

		Credits	Total Marks
Ability Enhancement Compulsory Course (AECC)	Language 1 + Language 2 (50 + 50)	1+1 = 2	100
	EVS 1 + EVS 2 (50 + 50)	1+1 = 2	100
Skill Enhancement Elective Course (SEC)	2 papers of 4 Credits each	8	200
Core Course (CC)	15 papers of 6 Credits each	90	1500
Discipline Specific Elective (DSE)	4 papers of 6 Credits each	24	400
Generic Elective (GE)	4 papers of 6 Credits each	24	400
Additional Compulsory papers	2 papers of 1 Credits each	2	100
Social, Co-curricular & extra- curricular activities		2	
TOTAL		154	2800

CURRICULUM

SEMESTER - I			
Papers	Marks	Category	Credits
Financial Accounting - 1	100	CC	6
Business Law	100	CC	6
Micro Economics	100	GE	6
Language - 1 - Modern Indian Language Group	50	AECC	1
<i>Bengali</i>			
<i>Hindi</i>			
<i>Alternate English</i>			
Environmental Studies - 1	50	AECC	1
Foundation Course - 1- Inter Religious Studies and Social Harmony	50	AC	1
TOTAL	450		21
SEMESTER - II			
Papers	Marks	Category	Credits
Cost and Management Accounting - 1	100	CC	6
Financial Accounting - 2	100	CC	6
Macro Economics	100	GE	6
Language - 2 - Business Communication	50	AECC	1
Environmental Studies - 2	50	AECC	1
Foundation Course – 2 – Personality Development	50	AC	1
TOTAL	450		21



SEMESTER - III			
Papers	Marks	Category	Credits
Management Principles and Applications	100	CC	6
Direct and Indirect Taxation - 1	100	CC	6
Indian Economy	100	CC	6
Business Mathematics and Statistics - 1	100	GE	6
E-Commerce	100	SEC	4
TOTAL	500		28
SEMESTER - IV			
Papers	Marks	Category	Credits
Cost and Management Accounting - 2	100	CC	6
Computer Application in Business	100	CC	6
Corporate Law	100	CC	6
Business Mathematics and Statistics - 2	100	GE	6
Entrepreneurship	100	SEC	4
TOTAL	500		28
SEMESTER - V			
Papers	Marks	Category	Credits
Principles of Marketing	100	CC	6
Fundamentals of Financial Management	100	CC	6
DSE-1 (Anyone from Group - A or B)	100	DSE	6
DSE-2 (Anyone from Group - A or B)	100	DSE	6
TOTAL	400		24
SEMESTER - VI			
Papers	Marks	Category	Credits
Human Resource Management	100	CC	6
Auditing and Assurance	100	CC	6
Direct and Indirect Taxation - 2	100	CC	6
DSE-3 (Anyone from Group -A or B)	100	DSE	6
Dissertation	100	DSE	6
TOTAL	500		30
Grand total	2800		154

DISCIPLINE SPECIFIC ELECTIVE (DSE) PAPERS

GROUP-A	GROUP-B
SEMESTER - V	
• Corporate Accounting	• Consumer Behaviour (50 marks) and Services Marketing (50 marks)
• Financial Markets (50 marks), Banking and Other Financial Institutions (50 marks)	• Integrated Marketing Communications
SEMESTER - VI	
• Financial Reporting (50 marks) and Financial Statement Analysis (50 Marks)	• International Business
• Business Data Analytics	• Rural Marketing (50 marks) and International Marketing (50 marks)



SEMESTER I - SYLLABI

SEMESTER: I	
COURSE NAME: FINANCIAL ACCOUNTING - 1	
COURSE TYPE: CORE	CREDIT: 6

LEARNING OBJECTIVES:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	The Accounting Framework	Framework for Preparation and Presentation of Financial Statements.
2	An Introduction to AS and IndAS	Concept, benefits, process of formulation of AS and IndAS, convergence, application of AS and IndAS on various entities in India.
3	Concepts for Determination of Business Income	<ul style="list-style-type: none"> Accounting of Inventory - meaning, significance and recording system: periodic and perpetual system, application of Accounting Standard in valuation of inventory (AS 2). Accounting for Property, Plant and Equipment - accounting for Depreciation: application of accounting standard, disposal of depreciable assets, change in the method of depreciation (AS 10). Revenue Recognition: recognition of incomes and expenses with reference to applicable Accounting Standard (AS 9).
4	Final accounts	<ul style="list-style-type: none"> Preparation of financial statements for non-corporate entities: sole proprietorship and partnership with appropriate adjustment and rectification. Preparation of financial statements of Non-Profit Seeking Organization.
5	Preparation of Financial Statements from Incomplete Records	
6	Accounting of Partnership Business	<ul style="list-style-type: none"> Dissolution of partnership business and concept of piecemeal distribution. Amalgamation of firms.

NOTE: ALL THE ABOVE CHAPTERS ARE TO BE STUDIED FOLLOWING THE RELEVANT ACCOUNTING STANDARDS (AS) AS INDICATED AND ADHERING TO THE LATEST PROVISIONS OF THE COMPANIES ACT.



COURSE OUTCOMES: After completion of the course, learners will be able to:

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Measure business income applying relevant Accounting Standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare financial statements of sole proprietors and partnership firms;
6. Preparation of Financial Statements from Incomplete Records
7. Prepare accounts for Not-for-Profit Organisations
8. Accounting of Partnership dissolution and ana amalgamation of firms.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- Hanif and Mukherjee-Financial Accounting-McGraw – Hill Education India Pvt. Ltd
- Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: Sultan Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: Cengage Learning.
- Tulsian, P. C. (2002). *Financial Accounting*. Chennai: Pearson Education.
- Accounting standard - issued by ICAI / www.icaai.org.

Note: Learners are advised to use latest edition of text books.



SEMESTER: I	
COURSE NAME: BUSINESS LAW	
COURSE TYPE: CORE	CREDIT: 6

LEARNING OBJECTIVES:

- Have clear understanding of the business laws.
- Solve complex legal problems faced by the people while undertaking business contracts
- Ability to reason on the existing laws and rules in business world.
- Think and resolve on the divergent views of the judiciary on complex matters in business.
- Comprehend complex corporate ideas in simple terms

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	The Indian Contract Act, 1872	General Principles of Law of Contract a) Contract – meaning, characteristics and kinds of contract – void, Voidable, quasi and contingent contracts; Essentials of a valid Contract b) Offer and acceptance c) Contractual capacity d) Free consent e) Consideration f) Discharge of a contract – modes of discharge g) Breach and remedies against breach of contract.
2	The Sale of Goods Act, 1930	a) Contract of sale, meaning and difference between sale and Agreement to sell; Doctrine of Caveat Emptor. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
3	The Limited Liability Partnership Act, 2008	a. Salient Features of LLP b. Differences between - LLP and Partnership, LLP and Company c. LLP Agreement d. Partners and Designated Partners e. Incorporation Document Incorporation by Registration



		g. Partners and their Relationship
4	The Negotiable Instruments Act, 1881	a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque
5	Arbitration and Conciliation Act, 1996	Arbitration agreement. (Section 7), Power to refer parties to arbitration where there is an arbitration agreement (section 8), Interim measures by Court (section 9), Number of arbitrators. (Section 10), Appointment of arbitrators (section 11), Grounds for challenge (section12), Challenge procedure (section 13), Failure or impossibility to act (Section 14), Termination of mandate and substitution of arbitrator (Section 15).

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	increase the ability to reason	to have a broad and in-depth knowledge of business law
2	solve complex legal problems	ability to apply the legal principles and theories in day-to-day life
3	make proper planning	to identify the relationship of existing principles of law and ethics.
4	learn from experience	to explore the potential legal issues coming up in the society

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- 1.M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

NOTE: Kindly refer to the latest text books and bare acts as the laws are being amended very often.



SEMESTER: I	
COURSE NAME: MICROECONOMICS	
COURSE TYPE: GE	CREDIT: 6

LEARNING OBJECTIVES:

This course introduces undergraduate students to the subject matter of economics and its various branches. Microeconomics as the first course of economics in their curriculum deals with the rationale behind the behaviour of individual (*micro*) economic agents. The course discusses about the decision-making processes of economic agents. It tries to build the foundation of microeconomics with the basic concepts and theories of the behaviour of consumers, producers and also gives an overview of different market structures and their operations. This course also tries to give an impression about the situations arising out of market failure and understanding the role of government in such situations. The students also learn to apply these concepts in dealing with and to face the real-life challenges.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Demand, Supply and Consumer Behaviour	<ul style="list-style-type: none">• Concept of scarcity and choice, Opportunity cost, Three basic economic questions.• Cardinal and Ordinal Utility Approach; Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions); Demand Function and its determinants. Elasticity of Demand - Own Price, Income and Cross.• Income consumption curve; Engel Curve; Price Consumption Curve (PCC); Decomposition of Price effect into Income and Substitution Effect; Derivation of Demand Curve from PCC. PCC and Price Elasticity of Demand.• Supply Function and Market Equilibrium.
2	Production and Cost	<ul style="list-style-type: none">• Production function.• Law of variable proportions.• Production Isoquants.• Production optimization.• Expansion path.• Returns to scale.• Different concepts of short run and long run cost, private vs. social cost (with examples)• Analysis of short run and long run costs: Relation between AC & MC; determination of LAC from SAC curves



3	Different types of Market Structures	<p>A. Concepts of Revenue:</p> <ul style="list-style-type: none">• Marginal and Average: Revenue under conditions of Perfect and Imperfect Competition <p>B. Perfect Competition:</p> <ul style="list-style-type: none">• Structural characteristics of Perfect Competition.• SR & LR equilibrium of a firm.• Short run supply curve of a firm.• Industry Equilibrium.• Demand-Supply Analysis including welfare effects of Price Control, Price Support, taxes and subsidy. <p>C. Monopoly:</p> <ul style="list-style-type: none">• Sources of monopoly power.• Short-run equilibrium.• Long-run equilibrium in monopoly market.• Determinants of market power.• Inefficiency under Monopoly.• Degrees of Price Discrimination. <p>D. Monopolistic Competition:</p> <ul style="list-style-type: none">• Features.• Short-Run Equilibrium.• Long Run Equilibrium.• Excess Capacity. <p>E. Oligopoly and Game:</p> <ul style="list-style-type: none">• Oligopoly<ul style="list-style-type: none">○ Oligopolistic Interdependence○ Equilibrium in an Oligopolistic Models:<ul style="list-style-type: none">A) Cournot ModelB) First Mover Advantage: the Stackelberg ModelC) Collusive Model○ Comparison of the three oligopoly models• Game Theory and Strategic Decision Making<ul style="list-style-type: none">○ Dominant Strategies○ Nash Equilibrium○ Prisoner's Dilemma
4	Externalities, Public Goods and Common Resources	<ul style="list-style-type: none">• Features of Public Goods.• Free Rider Problem with Examples.• Concept of Externalities with examples.• Common Resources - Tragedy of Commons.



COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	Rational Thinking	Choice, Scarcity and the subject matter of Microeconomics
2	Decision Making at individual level	Behaviour of the Households (Consumers)
3	Decision Making at firm level	Behaviour of the Firms (Producers)
4	Learning about the most efficient form of market operation	Behaviour of Firms in Product Markets that are Perfect
5	Solving the problems related to transaction given the complexities of market	Behaviour of Firms in Product Markets that are Imperfect
6	Understanding the role of Government policy	Issues around Market failure

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Ghosh. A., Bhattacharya M. *Managerial Microeconomics*, Platinum Publishers.



SEMESTER: I	
COURSE NAME: LANGUAGE -1 - MODERN INDIAN LANGUAGE – BENGALI	
COURSE TYPE: AECC	CREDIT: 1

DETAILED SYLLABUS:

১। ভাষা:

ক) প্রবন্ধ: [নিচের প্রবন্ধগুলির যে কোনও একটি থেকে বোধ পরীক্ষণ ভিত্তিক প্রশ্ন হবে।]

১। শিক্ষার বাহন - রবীন্দ্রনাথ ঠাকুর

২। অপবিজ্ঞান - রাজশেখর বসু

৩। স্ত্রী জাতির অবনতি - বেগম রোকেয়া শাখাওয়াত হোসেন

খ) প্রতিবেদন রচনা: সংবাদপত্রে প্রকাশের উপযোগী সাম্প্রতিক কোনও ঘটনার প্রতিবেদনের খসড়া রচনা করতে হবে। কম-বেশি ১৫০ শব্দে।

অথবা

প্রফ সংশোধন: (পশ্চিমবঙ্গ বাংলা আকাদেমি বানান বিধি অনুসারে)

অথবা

বিজ্ঞাপনের বয়ান রচনা: মূলত সংবাদপত্রে প্রকাশের জন্য লিখিত বিজ্ঞাপন। কম-বেশি ৫০ শব্দে।

গ) পরিভাষা: পাঁচটি ইংরেজি শব্দের বাংলা পরিভাষা লিখতে হবে।

(কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত 'ভাষা পাঠ সঞ্চয়ন' গ্রন্থে সংকলিত পরিভাষাগুলি।)

২। সাহিত্য:

ক) কবিতা: কাব্য সৌন্দর্য বিশ্লেষণধর্মী প্রশ্ন হবে।

আ) ধূলামন্দির - রবীন্দ্রনাথ ঠাকুর ['গীতাঞ্জলি' - ১১৯ সংখ্যক - 'ভজন পূজন সাধন আরাধনা...']

আ) বনলতা সেন - জীবনানন্দ দাশ

ই) মিছিলের মুখ - সুভাষ মুখোপাধ্যায়

ঈ) যেতে পারি, কিন্তু কেন যাবো - শক্তি চট্টোপাধ্যায়

খ) ছোটগল্প: বিশ্লেষণধর্মী প্রশ্ন হবে।

অ) ছুটি - রবীন্দ্রনাথ ঠাকুর



আ) হারানের নাতজামাই – মানিক বন্দ্যোপাধ্যায়

উত্তর লেখার ক্ষেত্রে পরীক্ষার্থীদের পশ্চিমবঙ্গ বাংলা আকাদেমি-র বানান বিধি অনুসরণ করতে হবে।

পাঠ্য ও সহায়ক গ্রন্থঃ

- ১) ভাষা পাঠ সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।
- ২) গীতাঞ্জলি – রবীন্দ্রনাথ ঠাকুর – বিশ্বভারতী প্রকাশিত।
- ৩) একালের কবিতা সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।
- ৪) একালের ছোটগল্প সঞ্চয়ন (১ম খণ্ড) – কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।

SEMESTER: I	
COURSE NAME: LANGUAGE -1 - MODERN INDIAN LANGUAGE – HINDI	
COURSE TYPE: AECC	CREDIT: 1

DETAILED SYLLABUS:

भाग-1

कहानियाँ

1. ब्लैक होल - संजीव
2. सिक्का बदल गया - कृष्णा सोबती
3. त्रिशंकु -मन्नू भंडारी

(विवेचनात्मक एवं व्याख्यामूलक प्रश्न पूछे जाएंगे।)

निर्धारित पाठ्य ग्रन्थ -

(क) ब्लैक होल – संजीव

(ख) बादलों के घेरे - कृष्णा सोबती

(ग) त्रिशंकु - मन्नू भंडारी

कविता

1. पैतृक संपत्ति - नागार्जुन
2. रोटी और संसद - सुदामा पांडेय धूमिल

(विवेचनात्मक एवं व्याख्यामूलक प्रश्न पूछे जाएंगे।)

निर्धारित पाठ्य ग्रन्थ –



(क) नागार्जुन की चुनी हुई रचनाएँ

(ख) संसद से सड़क तक -धूमिल

भाग-2

1. चलचित्र समीक्षा (हिंदी चलचित्र/फिल्म की समीक्षा)

(फिल्म का आकल्पन और अभिविन्यास एवं फिल्म निर्माण की प्रक्रिया)

2. प्रतिवेदन: अखबार या समाचार पत्र के लिए प्रतिवेदन का प्रारूप एवं प्रूफ संशोधन

अथवा

अनुवाद(अंग्रेजी से हिंदी) एवं अपठित गद्यांश

SEMESTER: I	
COURSE NAME: LANGUAGE -1 - MODERN INDIAN LANGUAGE – ALTERNATIVE ENGLISH	
COURSE TYPE: AECC	CREDIT: 1

DETAILED SYLLABUS:

Unit 1: Unseen Precis Writing with A Title Prose Passages only

Unit 2: Unseen Substance Writing with A Critical Note [Prose Passages only]

Unit 3: Poems to Be Read

- Ode To a Nightingale by John Keats
- Strange Meeting by Wilfred Owen.

Unit 4: Seen Essay to Be Read - Dream Children by Charles Lamb

Unit 5: Grammar

- Identical Words Commonly Mistaken
- Idioms, Synonyms and Antonyms.

COURSE OUTCOMES:

Better Vocabulary Sense, To Improve Speaking Ability, Making Lesser Mistakes in The Professional Corporate World.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

- English By Wren and Martin,
- Commercial Business English K.K. Sinha
- University Alternative English Selections.



SEMESTER: I

COURSE NAME: ENVIRONMENTAL STUDIES - 1

COURSE TYPE: AECC

CREDIT: 1

LEARNING OBJECTIVE:

The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

DETAILED SYLLABUS:

Unit 1: Introduction to environmental studies

Multidisciplinary nature of environmental studies; Scope and importance; the need for environmental education. Concept of sustainability and sustainable development.

Unit 2: Ecosystems

What is an ecosystem? Structure: food chains, food webs and function of ecosystem: Energy flow in an ecosystem, nutrient cycle and ecological succession. Ecological Interactions.

Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3: Biodiversity and Conservation

a. Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots

b. India as a mega-biodiversity nation; Endangered and endemic species of India

c. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, Biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

d. Nature reserves, tribal populations and rights (Niyamgiri-Vedanta, POSCO), and human wildlife conflicts in Indian context (Sundarbans-Human-Tiger encounters).

e. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 4: Environmental Pollution and Global Environmental Issues

a. Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution.

b. Climate change, global warming, ozone layer depletion, acid rain photo-chemical smog and impacts on human communities and agriculture



- c. Nuclear hazards and human health risks (Chernobyl, 3 mile Island, Daiichi- Fukushima)
- d. Solid waste management: Control measures of urban and industrial waste, special reference to e-waste, Biomedical waste.
- e. Pollution Tragedies: Love canal, Bhopal Gas, Endosulfan, Minamata and Flint water.

COURSE OUTCOMES:

After completion of the course, learners will be able to:

- 1. Demonstrate skills in organizing projects for environmental protection and sustainability;
- 2. Analyse various projects and initiatives with respect to ecosystem restoration;

SUGGESTED TEXT BOOKS/ READING MATERIALS:

Text Books:

- 1. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016.
- 2. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016.
- 3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
- 4. Basu, R.N, Environment, University of Calcutta, 2000.

Suggested readings:

- 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- 2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India Univ. of California Press.
- 3. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- 4. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
- 5. Agrawal, K M, Sikdar, PK and Deb, SC, A Text book of Environment, Macmillan Publication, 2002.
- 6. Richard T Wright, Environmental Science: Towards a Sustainable Future, Prentice-Hall Inc., 2008.



SEMESTER II - SYLLABI

SEMESTER: II	
COURSE NAME: COST AND MANAGEMENT ACCOUNTING - 1	
COURSE TYPE: CORE	CREDIT: 6

LEARNING OBJECTIVES:

The course aims to develop an understanding of the contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Introduction to Cost Accounting	Concept of cost and costing, Importance and features of costing, Cost concepts and classifications, Concept of cost unit, cost centre, Establishment of an ideal cost accounting system, Difference between cost accounting and financial accounting; Elements of cost; Cost Reduction, Cost Control, Installation of Costing System, Overview of the Cost Accounting Standards issued by the Institute of Cost and Management Accountants of India.
2	Material Cost	Direct and indirect material, Valuation of materials, Principles of valuation of material, Material control, purchases, Objectives and functions of purchase department, Inventory control; Just in Time (JIT) Inventory Management, Determination of Economic Order Quantity (EOQ), Treatment of waste, scrap, spoilage, defective and obsolesce.
3	Employee Cost	Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost, Labour cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan, Halsey Plan and Taylor's Differential piece wage).
4	Overheads	Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over - absorption & under -absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.
5	Activity Based Costing (ABC)	Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.



6	Methods of Costing: Job Costing, Batch Costing, Contract Costing and Service Costing	<ul style="list-style-type: none"> • Meaning of Job Cost, its application and accounting, Preparation of Cost Sheet for manufacturing and service sector. • Meaning of Batch Cost and its application in today's industry. • Meaning of Contract Costing, features and types of contracts, Methods of cost determination in contract costing, Escalation clause and cost-plus contract. • Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services – Transport sector.
7	Reconciliation of Profit	Concept of Cost Ledger Control Accounts, Reconciliation of Profit as per Cost Accounting and as per Financial Accounting.
<i>All units will be covered as per the requirements of relevant standards as issued by the ICMAI/ICAI.</i>		

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	After completion of the course, learners will be able to understand, evaluate and analyse the cost accounting system in an organisation.	<ul style="list-style-type: none"> • Determine various types of cost of production; • Compute unit cost and total cost of production and prepare cost statement; • Compute employee cost, employee productivity, and employee turnover; • Apply activity-based costing for cost determination. • Determine cost under job costing, batch costing, contract costing and service costing; • Reconciliation of Profit as per Cost Accounting and as per Financial Accounting.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Dr. M. Hanif – “Modern Cost and Management Accounting”, McGraw-Hill Education Pvt. Ltd.
2. Saxena and Vashist - “Cost and Management Accounting”, Sultan Chand and Sons.
3. Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
4. Basu and Das – “Cost and Management Accounting”, Rabindra Library, Kolkata.
5. Banarjee, B - Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
6. Kishor, R. M. - Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
7. Lal, J., & Srivastava, S. - Cost Accounting. New Delhi: McGraw Hill Publishing Co.
8. Mowen, M. M., & Hansen, D. R. - Cost Management. Stanford: Thomson



SEMESTER: II	
COURSE NAME: FINANCIAL ACCOUNTING – 2	
COURSE TYPE: CORE	CREDIT: 6

LEARNING OBJECTIVES:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

DETAILED SYLLABUS:

Unit no.	Unit name	Topics
1.	Departmental Accounts	Concept, apportionment of common cost; inter departmental transfer of goods and elimination of unrealized profit, preparation of departmental trading and profit and loss account.
2.	Accounting for Inland Branch	<ul style="list-style-type: none">• Concept, accounting treatment of dependent branches and independent branches, various methods of charging goods to branches.• Incorporation of branch balances in head office books
3.	Accounting for Hire Purchase and Instalment Sale Transactions	Concept, accounting for hire purchase and instalment sale, ascertainment of missing values in hire purchase transactions, repossession including resale of such goods
4.	Accounting for Shares	<ul style="list-style-type: none">• Issue of equity shares – allotment, forfeiture and reissue of forfeited shares, issue of right and bonus shares, ESOP and Buy back of shares.• Issue and Redemption of preference shares
5.	Accounting for Debentures	Issue and Redemption of debentures
6.	Accounting for Investment [With Reference to Accounting Standards- 13]	

NOTE: ALL THE ABOVE CHAPTERS ARE TO BE STUDIED FOLLOWING THE RELEVANT ACCOUNTING STANDARDS (AS) AS INDICATED AND ADHERING TO THE PROVISIONS OF THE LATEST COMPANIES ACT.

COURSE OUTCOMES: After completion of the course, learners will be able to:

1. Apply the accounting principles while recording transactions Departmental, Hire purchase and Branch Accounts.
2. Understand the principles of accounting for shares and debentures.
3. Understand the concepts of Investment Accounting.



SUGGESTED TEXT BOOKS/ READING MATERIALS:

- Hanif and Mukherjee-Financial Accounting-McGraw – Hill Education India Pvt. Ltd
- Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
- Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
- Accounting standard - issued by ICAI / www.icaai.org.

Note: Learners are advised to use latest edition of text books.



SEMESTER: II	
COURSE NAME: MACROECONOMICS	
COURSE TYPE: GE	CREDIT: 6

LEARNING OBJECTIVES:

- 1) To understand the concepts and applicability of the various economic measures, such as, the use of real GDP in policy making along with comprehending the idea of social welfare;
- 2) To visualise the role of effective demand, to appreciate the workings of the various markets, and to gauge the economic performance through business cycles;
- 3) To justify the dynamics following the effects of government policy;
- 4) To understand the relationship between inflation and unemployment;
- 5) To grasp the operation of the external sector;
- 6) To trace out the use of money and its need in the real world;

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	National Income Accounting	<ul style="list-style-type: none"> • Concept and measurement of GDP, NDP, GNP and PDI • Saving-investment identity in open economy. • Government Budget Deficit and Twin Deficit • Real vs. Nominal GDP and GDP Deflator. • Construction of Price Indices: CPI and PPI.
2.	Income and Interest Rates: Keynesian Cross Model and IS-LM Model	<ul style="list-style-type: none"> • Business Cycle and Income Determination • Simple Keynesian Model of Economic Fluctuation with Government spending and lump sum taxes-Fiscal policy effect and multiplier, paradox of thrift • Effect of interest rate on autonomous spending –IS curve. • Income, interest rate and money demand function-LM curve. • Economy's general equilibrium in terms of IS-LM model. • Effectiveness of Fiscal and Monetary Policy in the IS-LM Model with specific reference to crowding out and liquidity trap.
3.	Aggregate Demand, Aggregate Supply and The Great Depression	<ul style="list-style-type: none"> • Flexible Prices and the aggregate demand (AD) curve-Effect of change in prices on LM curve. • Shifting the AD curve with monetary and fiscal policy. • Alternative shapes of the Short Run Aggregate Supply Curve (SAS) • Explanation of positively sloped short-run aggregate supply curve-fixed input cost (nominal wage, prices of raw material and level of productivity &



		<p>technology)</p> <ul style="list-style-type: none"> • Vertical long run aggregate supply curve (LAS) • Fiscal and monetary expansion in the short & long run.
4.	Inflation, Unemployment and Labour Market	<ul style="list-style-type: none"> • Inflation: causes of rising and falling inflation, inflation and interest rates, social cost of inflation. • Unemployment: natural rate of unemployment, frictional and wait unemployment, labour market and its interaction with production system. • Phillips Curve: trade-off between inflation and unemployment and Sacrifice Ratio.
5.	Open Economy and Macroeconomic Policy	<ul style="list-style-type: none"> • Balance of Payment Accounting • Current Account and National Saving. • Market for foreign exchange – fixed versus flexible exchange rates • BOP equilibrium and external balance schedule
6.	Money and Banking System	<ul style="list-style-type: none"> • Measures of money supply • High powered money • Money multiplier and credit creation of the commercial banking system. • Seigniorage and inflation tax.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Application of Concepts	The importance of Real GDP and its links to social welfare
2.	Understand the importance of effective policy making in driving the economy along the desired path	The occurrence of economic fluctuations affecting the performance of the key variables, also highlighting the role of govt. Policy making in boosting the economy
3.	Understand the limitations in govt. policy making, and hence bring out a balance in order to get the maximum social welfare, given the constraints	The existence of a short-run trade-off between the social evils of inflation and unemployment, as identified by the Phillips Curve relation
4.	Understand global integration	Open economy macroeconomics relates the functioning of the domestic economy, with the rest of the world
5.	Appreciating the role of the financial system (domestic as well as global) in shaping the economies	Functioning of the financial sector in the present sophisticated world linking an economy with the entire world

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Mankiw N.G: "Macroeconomics", Third Edition.
2. Dornbush and Fisher: "Macroeconomics", TMH.
3. Soumyen Sikdar: "Principles of Macroeconomics", OUP.
4. Robert J. Gordon: "Macroeconomics", Pearson.



SEMESTER: II	
COURSE NAME: Language - 2 - Business Communication	
COURSE TYPE: GE	CREDIT: 1

LEARNING OBJECTIVES:

1. To know various forms of communication, communication barriers;
2. To comprehend a variety of business correspondence and respond appropriately;
3. To communicate in writing for various commercial purposes; and
4. To be able to use appropriate grammatical constructions and vocabulary to communicate effectively.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Communication	Definition of communication, process and types, verbal and non-verbal communication. Different forms of communication.
2	Vocabulary and Grammar	Vocabulary words often confused, common errors of English, tenses and prepositions, words misspelt and common idioms.
3	Writing	<ul style="list-style-type: none">• Writing of a press release, tenders, advertisements.• Writing of all types of business letters, banking and insurance letters, import, export letters, sales and cancellation of orders, application letter, preparing the resume, complaints adjustment and appointment letters.• Writing of commercial reports, unseen prose passages of precis writing with a suitable title, substance writing with a critical note.

COURSE OUTCOMES:

To enable students to write well in the commercial corporate world, to speak well in seminars and conferences making lesser mistakes of spelling and grammar.

SUGGESTED TEXT BOOKS/READING MATERIALS:

- Commercial English by K.K. Sinha
- English by Wren and Martin
- Learning Objective English by R.S Agarwal
- Mastering Business English by Orient Longman
- Communication Skills for Technical Students by T. M. Farhatullah
- Secretarial Practice by S. Sengupta



SEMESTER: I

COURSE NAME: ENVIRONMENTAL STUDIES - 2

COURSE TYPE: AECC

CREDIT: 1

LEARNING OBJECTIVE:

The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

DETAILED SYLLABUS:

Unit 1: Natural Resources: Renewable and Non-renewable Resources

A. Land resources and land use change; Land degradation, soil erosion and desertification.

B. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

C. Disaster management: floods, earthquake, cyclones and landslides. Resettlement and rehabilitation of project affected persons; case studies.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).

D. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 2: Environmental Management: Laws, Policies & Practices

- UN Initiatives and International agreements: Montreal and Kyoto protocols, Paris Climate Summit (2015) and Convention on Biological Diversity (CBD).
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Green Politics, Earth Hour, Green Option Technologies, ISO standards: ISO 9000 and 14000. Environmental communication and public awareness, Role of National Green Tribunal; EIA Formulations, stages, Merits and demerits: case studies (e.g., CNG vehicles, Bharat IV stage)
- Environment Laws: Environment Protection Act (1986); Air (Prevention & Control of Pollution) Act (1981); Forest Conservation Act (1980); Water (Prevention and control of Pollution) Act (1974); Wildlife Protection Act (1972), Biodiversity Act (2002).

Unit 3: Human Population and the Environment

Human population growth: Impacts on environment, human health and welfare. Family Welfare Programs, Human Rights.

Environmental movements: Chipko, Silent valley, Bishnoi, Narmada Bachao Andolan, Nava Danya.

Role of Information Technology (IT) in environment and Human Health

Unit 4: Field work / Paper Writing

Visit to an area to document environmental assets: river/ forest/flora/fauna, etc.

Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems-pond, river, Delhi Ridge, etc.



SUGGESTED TEXT BOOKS/READING MATERIALS:

Text Books:

1. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016.
2. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016.
3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.

Suggested Readings:

1. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
2. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
3. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
4. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
5. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
6. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
7. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.
8. Ghosh Roy, MK, Sustainable Development (Environment, Energy and Water Resources), Ane Books Pvt. Ltd., 2011.
9. Karpagam, M and Geetha Jaikumar, Green Management, Theory and Applications, Ane Books Pvt. Ltd., 2010.
10. Bala Krishnamoorthy, Environmental Management, PHI learning Pvt. Ltd, 2012