

B.Com. Honours & General Course Structure under Semesterised CBCS for April - August 2021
Year 1: Semester II
Paper Code:' GE 2.1 Chg,Paper: E-Commerce & Business Communication (50+50)
Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80 marks

Module I- E-Commerce
Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks

Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C	SECTION 2D
Unit 1: Introduction [10 Marks, Class: 10] E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, emarket place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].	AC	AC	AC	AC
Unit 2: E-CRM and SCM [8 Marks, Class: 8] E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; (Class 5)	AC	AC	AC	AC
Unit 2 (Class 3) SCM-definition, features, types of supply chain.	AC	AC	AC	AC
Unit 3: Digital Payment [8 Marks, Class: 8] Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.	AC	AC	AC	AC
Unit 4: ERP [8 Marks, Class: 8] Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.	AC	AC	RG	RG
Unit 5: New Trends in E-Commerce [6 Marks, Class: 6] Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	AC	AC	RG	RG
Module II- Business Communication Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks				
Unit 1: Introduction [8 Marks, Class: 8] Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution	SS	SM	RG	RG
Unit 2: Types of Communication [6 Marks, Class: 6] Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network	SS	SM	SM	SM
Unit 3: Tools of Communication [6 Marks, Class: 6] Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing	SS	SM	SM	SM
Unit 4: Drafting [20 Marks, Class: 20] Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan	SS	SM	SM	SM

**Year 1: Semester II
CC2.1 Chg, Company Law**

Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80 marks

Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C	SECTION 2D
Unit 1: INTRODUCTION TO COMPANY[No of classes 16 / Marks 16] Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate ,Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporate veil.	DJK	DJK	DJK	DJK
Unit 2: FORMATION OF A COMPANY[No of classes 16 / Marks 16] Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.	DJK	DJK	DJK	DJK
Unit 3: COMPANY ADMINISTRATION[No of classes 16 / Marks 16] Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.	SPB	SJB	SJB	RG
Unit 4: SHARE CAPITAL & DEBENTURE[No of classes 16 / Marks 16] Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.	SPB	SJB	RG and SJB	RG
Unit 5: CORPORATE MEETINGS[No of classes 16 / Marks 16] Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions.	SPB	SJB	RG	SPB
(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly include such new provisions in place of existing provisions with effect from such date as prescribed by Calcutta University. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)				

Year 1: Semester II

CC 2.2 Chg

Marketing Management and Human Resource Management

Marks 100

Module I

Marketing Management

Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks

Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C	SECTION 2D
Unit 1: Introduction: No. of classes: 8 / Marks: 8 Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	SN	PRD	SYM	SYM
Unit 2: Consumer Behaviour and Market segmentation: No. of classes: 8 / Marks: 8 Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.	SN	PRD	SYM	SYM
Unit 3: Product: No. of classes: 8 / Marks: 8 Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process.	SN	PRD	SYM	SYM
Unit 4: Pricing, Distribution Channels and Physical Distribution No. of classes: 8 / Marks: 8 Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.	SN	PRD	SYM	SYM
Unit 5: Promotion and Recent developments in marketing: No. of classes: 8 / Marks: 8 Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.	SN	PRD	SYM	PRD

Module II

Human Resource Management

Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks

Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C	SECTION 2D
Unit 1: Nature and Scope (No. of classes: 8 / Marks: 8) Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.	SN	PRD	SYM	PRD
Unit 2: Human Resource Planning (No. of classes: 8 / Marks: 8) Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning.	SN	PRD	SYM	PRD
Unit 3: Recruitment and Selection (No. of classes: 8 / Marks: 8) Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy – process – sources of Recruitment Definition of Selection, Steps in selection.	AKB	AKB	AKB	AKB
Unit 4: Training and Development (No. of classes: 8 / Marks: 8) Training and Development Meaning and purpose of training, Benefits of training to organisation and employees -Training methods.	AKB	AKB	AKB	AKB
Unit 5: Job Evaluation and Performance Appraisal (No. of classes: 8 / Marks: 8) Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance, Performance Appraisal - Concept	AKB	AKB	AKB	AKB

B.Com. Honours Course Structure under Semesterised CBCS for April - August 2021

Year 1: Semester II

CC 2.1Ch, COST AND MANAGEMENT ACCOUNTING – I

Marks 100

Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C
<p>1. Introduction [No of classes 10 / Marks 6]</p> <ul style="list-style-type: none"> • Definition of Costing, Objectives of Cost Accounting; Management Accounting and difference with Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. • Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs - Direct -Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost. Costing Methods and Techniques (introduction only). 	SPK	SPK	AKB
<p>Unit 2: Material Costs [No of classes 10 / Marks 10]</p> <ul style="list-style-type: none"> • Purchase of materials: Organisation, purchase procedure, documentation, determination of material purchase costs. • Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. • Materials control: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. • Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average. • Treatment of Normal and Abnormal Loss of Materials 	SPK	SPK	SJB
<p>Unit 3:Employee Cost and Incentive Systems [No of classes 12 / Marks 10]</p> <ul style="list-style-type: none"> • Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover). • Main Principles for sound system of wage incentive schemeslabour utilisation; System of Wage Payment and Incentives (Halsey, Halsey-weir, Rowan and Emerson • System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose. 	SPK	SPK	SJB
<p>Unit 4:Overhead and Cost Statement Overhead [No of classes 20 / Marks 20]</p> <ul style="list-style-type: none"> • Introduction: Definition, Classification of Overhead- Functional and Behavioural. • Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads. • Administration and Selling & Distribution Overheads and their charging: an introduction only • Preparation of Cost Sheet and estimation 	AG	KD	SN
<p>Unit 5:Cost Bookkeeping Cost Book-keeping [No of classes 8/ Marks 10]</p> <ul style="list-style-type: none"> • Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. • Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation. 	AG	KD	SN
<p>Unit 6: Costing Methods [No of classes 24 / Marks 20]</p> <ul style="list-style-type: none"> • Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). Batch Costing • Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. • Service Costing and Output Costing- Introduction; Motor Transport Costing only • Process Costing: Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit (simple cases). Valuation of WIP and Equivalent units (excluding intermediary process). 	AG	KD	SN

B.Com. General Course Structure under Semesterised CBCS for April - August 2021**Year 1: Semester II****CC 2.1Cg****COST AND MANAGEMENT ACCOUNTING – I****Internal Assessment: 20 marks, Semester-end Examinations: 80 marks****Total 100 marks**

Content of the Syllabus	SECTION 2D
Unit 1: Introduction [No of classes 6 / Marks 10] <ul style="list-style-type: none"> • Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. • Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise. Costing Methods and Techniques (introduction only). 	AKB
Unit 2: Material Costs [No of classes 10 / Marks 10] <ul style="list-style-type: none"> • Purchase of materials: Organisation, purchase procedure, documentation. Storage of materials: Need for storage, functions of a storekeeper, storage record, accounting for materials cost. • Materials control: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity; Periodic Inventory, Perpetual Inventory, Physical verification. • Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average. 	PRD
Unit 3: Employee Cost and Incentive Systems [No of classes 12 / Marks 10] Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting). <ul style="list-style-type: none"> • Main Principles for sound system of wage incentive schemes-(Halsey, Halsey-weir, Rowan); System of Wage Payment and Incentives. 	PRD
Unit 4: Overhead and Cost Statement Overhead [No of classes 20 / Marks 20] Overhead <ul style="list-style-type: none"> • Introduction: Definition, Classification of Overhead- Functional and Behavioural. • Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities. • Preparation of Cost Sheet (single product only) 	PRD
Unit 5: Cost Bookkeeping Cost Book-keeping [No of classes 8/ Marks 10] <ul style="list-style-type: none"> • Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts (Simple type) • Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation. 	SS
Unit 6: Costing Methods [No of classes 24 / Marks 20] <ul style="list-style-type: none"> • Job Costing and Batch Costing • Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit. • Service Costing - Introduction; Motor Transport Costing only • Process Costing: Meaning, Features, Process vs Job Costing, Normal loss, Abnormal loss and gain and preparation of process accounts. 	SS

B.Com. Honours & General Course Structure under Semesterised CBCS for April - August 2021

Year 1: Semester II

Environmental Studies (AECC-2)

Marks: 100, Credit Hours: 6, Internal Assessment: 20 marks, Semester-end Examinations: 80 marks

Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C	SECTION 2D
Unit 1: Introduction to environmental studies [No of classes 2] •Multidisciplinary nature of environmental studies; •Scope and importance; Concept of sustainability and sustainable development.	SG	SG	SG	SG
Unit 2: Ecology and Ecosystems[No of classes 6] •Concept of ecology and ecosystem, Structure and function of ecosystem; Energy flow in an ecosystem; food chains, food webs; Basic concept of population and community ecology; ecological succession. •Characteristic features of the following: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, wetlands, rivers, oceans, estuaries)	SG	SG	SG	SG
Unit 3: Natural Resources [No of classes 8] • Concept of Renewable and Non-renewable resources • Land resources and land use change; Land degradation, soil erosion and desertification. •Deforestation: Causes, consequences and remedial measures •Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). •Energy resources: Environmental impacts of energy generation, use of alternative and nonconventional energy sources, growing energy needs.	AC	AC	AC	AC
Unit 4: Biodiversity and Conservation [No of classes 8] •Levels of biological diversity: genetic, species and ecosystem diversity; • Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots •India as a mega-biodiversity nation; Endangered and endemic species of India •Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; •Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. •Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	AC	AC	AC	AC
Unit 5: Environmental Pollution[No of classes 8] • Environmental pollution: concepts and types, • Air, water, soil, noise and marine pollution- causes, effects and controls • Concept of hazardous waste and human health risks • Solid waste management: Control measures of Municipal, biomedical and e-waste.	AC	AC	AC	AC

Content of the Syllabus	SECTION 2A	SECTION 2B	SECTION 2C	SECTION 2D
<p>Unit 6: Environmental Policies and Practices [No of classes 7]</p> <ul style="list-style-type: none"> •Climate change, global warming, ozone layer depletion, acid rain and their impacts on human communities and agriculture •Environment Laws: Wildlife Protection Act; Forest Conservation Act. Water (Prevention and control of Pollution) Act; Air (Prevention & Control of Pollution) Act; Environment Protection Act; Biodiversity Act. •International agreements: Montreal Protocol, Kyoto protocol and climate negotiations; Convention on Biological Diversity (CBD). •Protected area network, tribal populations and rights, and human wildlife conflicts in Indian context. 	SG	SG	SG	SG
<p>Unit 7: Biodiversity and Conservation [No of classes 8]</p> <ul style="list-style-type: none"> •Human population growth: Impacts on environment, human health and welfare. •Case studies on Resettlement and rehabilitation. • Environmental Disaster: Natural Disasters-floods, earthquake, cyclones, tsunami and landslides; Manmade Disaster- Bhopal and Chernobyl. •Environmental movements: Bishnois, Chipko, Silent valley, Big dam movements. •Environmental ethics: Role of gender and cultures in environmental conservation. •Environmental education and public awareness 	SG	SG	SG	SG
<p>Project/ Field work [Equal to 5 lectures]</p> <ul style="list-style-type: none"> •Visit to an area to document environmental assets: Natural resources/flora/fauna, etc. •Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. •Study of common plants, insects, fish, birds, mammals and basic principles of identification. •Study of ecosystems-pond, river, wetland, forest, estuary and agro ecosystem 	AC & SG	AC & SG	AC & SG	AC & SG



(Signature)

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