SAINT CLARET COLLEGE (AUTONOMOUS), ZIRO

(Affiliated to Rajiv Gandhi University, Doimukh)

ARUNACHAL PRADESH

DEGREE PROGRAMME
BACHELOR OF COMMERCE

(Offered as per NEP 2020)

SYLLABUS

(Effective from the academic year 2024 – 2025)

SAINT CLARET COLLEGE (AUTNOMOUS), ZIRO,
(Affiliated to Rajiv Gandhi University, Doimukh, Arunachal Pradesh)

DEPARTMENT OF COMMERCE

B.COM DEGREE

COURSES OF STUDY OFFERED FOR SEMESTERS 1 AND 2
(Effective from the Academic Year 2024-2025)
(As per NEP 2020)

Subject Code	Title of Course	Credits	Total Hours			Exam Hours	Marks		
			Lecture Hours (L)	Tutorial Hours (T)	Practical Hours (P)		Continuous Internal Assessment	End Semester	Maximum
Semester - 1									
24CM/CC/FA14	Financial Accounting-I	4	4	1	0	3	20	80	100
24CM/MC/BO14	Business Organisation and Management	4	4	0	0	3	20	80	100
24CM/MD/PF13	Personal Finance and Planning	3	3	0	0	3	20	80	100
24CM/SE/CA13	Computerised Accounting-I	4	2	0	4	3	50	50	100
Semester - 2									
24CM/CC/CA24	Cost Accounting	4	4	1	0	3	20	80	100
24CM/MC/BE24	Business Economics	4	4	0	0	3	20	80	100
24CM/MD/ED23	Entrepreneurship Development	3	3	0	0	3	20	80	100
24CM/SE/CA24	Computerised Accounting-II	4	2	0	4	3	20	80	100

SAINT CLARET COLLEGE (AUTONOMOUS), ZIRO
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B.COM DEGREE

SYLLABUS
(Effective from the Academic Year 2024-2025)
(As per NEP 2020)

FINANCIAL ACCOUNTING-I

CODE: 24CM/CC/FA14 **CREDITS: 4**
L T P: 4 1 0
TOTAL TEACHING HOURS: 60

LEARNING OBJECTIVES:

1. To impart conceptual knowledge of basics of accounting
2. To familiarize students with the mechanics of preparation of financial statements
3. To emphasize on the role of IFRS in accounting discipline
4. To explain and determine depreciation of fixed assets

COURSE OUTCOMES:

1. Identify events that need to be recorded on the accounting records.
2. Develop the skill of recording financial transactions and preparation of reports.
3. Know the basics of Computerized Accounting
4. Understand the meaning and features of Non- Profit Organizations
5. Prepare Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for Non- Profit Organization.

Unit 1: Theoretical Framework: **(08 hrs)**

1.1 Meaning, Functions, advantages and limitations of accounting; Branches of accounting; Bases of accounting: cash basis and accrual basis;

1.2 Accounting as an information system, Qualitative characteristics of accounting information, Users of financial accounting information and their needs;

1.3 Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles; Concepts and Convention, Accounting standards: Concept, Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; Convergence vs Adoption; Application of accounting standards (AS and Ind AS) on various entities in India.

1.3 International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS; Accounting Process - From recording of business transaction to preparation of trial balance including adjustments; Application of Generally Accepted Accounting Principles.

Unit 2: Computerized Accounting Systems: **(06 hrs)**

2.1 Computerized Accounts by using contemporary accounting software; Creating a Company; Configure and Features settings;
2.2 Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry;
2.3 Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement.
2.4 Selecting and shutting a Company; Backup, and Restore data of a Company.

Unit 3: Business Income, Accounting for Depreciation, and Inventory Valuation: Business income: (15 hrs)

3.1 Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income;
3.2 Revenue recognition: Recognition of expenses and income, Recognition of expenses and income with a reference to AS 9 and Ind AS 18;
3.3 Nature of Depreciation; Accounting concept of depreciation. Factors in the measurement of depreciation; Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income;
3.4 Inventories: Meaning. Significance of inventory valuation; Inventory Record Systems: periodic and perpetual. Methods of computing depreciation; Application of Accounting Standard in valuation of Inventory; Impact of inventory valuation on measurement of business income.

Unit 4: Financial Statements of Sole Proprietorship and Partnership Firms: (15 hrs)

4.1 Capital and revenue expenditures and receipts: general introduction only.
4.2 Preparation of financial statements of non-corporate business entities Sole Proprietorship and Partnership firms (both manual and using appropriate software).

Unit 5: Accounting for Branch & Not-for Profit Organizations: (16 hrs)

5.1 Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system;
5.2 Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches;
5.3 Accounting for Not For-Profit Organizations- Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account;
5.4 Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

BOOKS FOR REFERENCE:

1. Kumar, A., & Mariappa. (2020). *Textbook of financial accounting*. Himalaya Publishing House.
2. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. (2017). *Accounting: Text and cases*. McGraw-Hill.
3. Bal, R. K. (2016). *Financial accounting*. S. Chand.
4. Bansal, K. M. (2022). *Financial accounting*. Taxmann Publication.
5. Jain, S. P., & Narang, K. L. (2021). *Financial accounting*. Kalyani Publishers.
6. Maheshwari, S. N. (2018). *Advanced accountancy*. Vikas Publishing.
7. Tulsian, P. C., Tulsian, B., & Tulsian, T. (2019). *Tulsian's financial accounting*. S. Chand Publishing.
8. Garg, S. (2020). *Accountancy financial accounting*. Dhanpat Rai Publications.
9. Shukla, M. C., & Grewal, T. S. (2021). *Advanced accounting*. S. Chand & Company.

SCHEME OF EVALUATION:

CONTINUOUS INTERNAL ASSESSMENT: 20 Marks

Written Test	:	20 Marks
Duration of test	:	1 Hour
Third Component	:	Assignment / Quiz /Seminar / Project work, etc. (Anyone only)

END SEMESTER EXAMINATION: **80 Marks**

QUESTION PAPER PATTERN:

Duration of Examination: 3 hrs

Section A – 4 x 5 = 20 marks (4 out of 6 questions to be answered in 200 words each)

Section B – 3 x 10 = 30 marks (3 out of 5 questions to be answered in 1000 words each)

Section C – 2 x 15 = 30 marks (2 out of 4 questions to be answered in 1500 words each)

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B.COM DEGREE

SYLLABUS

(Effective from the Academic Year 2024-2025)

(As per NEP 2020)

BUSINESS ORGANISATION AND MANGEMENT

CODE: 24CM/MC/BO14 **CREDITS: 4**

L T P: 4 0 0

TOTAL TEACHING HOURS: 60

LEARNING OBJECTIVES:

1. To understand the fundamental concepts, theories, and practices of business, including management, marketing, finance, and entrepreneurship.
2. To foster critical thinking skills by analyzing real-world business scenarios and applying theoretical frameworks to solve problems and make informed decisions.
3. To develop an appreciation for the interdisciplinary nature of business, recognizing how various functions within an organization are interconnected and contribute to overall success.

COURSE OUTCOMES:

1. Work with the knowledge of the functional areas of Business organizations and the business environment.
2. Familiarize with contemporary trends in business.
3. Comprehend the different forms of business organization.
4. Acquaint themselves with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.

Unit 1: Basic Concepts: **(14 hrs)**

1.1 Concept and Forms of Business Organizations: Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business

1.2 Forms of Business Organization- Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages & Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership;

1.3 Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organization;

1.4 Social Responsibility, Responsible Business and Ethical Conduct & Values.

Unit 2: Joint Stock Company: **(12 hrs)**

2.1 Joint Stock Company- Meaning, Definition, Characteristics, Advantages and Disadvantages; Code of Business Ethics; Kinds of Companies;

2.2 Promotion; Stages of Promotion; Promoter Characteristics & Kinds;

2.3 Preparation of Important Documents; Memorandum of Association- Clauses; Articles of Association & Contents; Prospectus- Contents; Red herring Prospectus; Statement In lieu of Prospectus (as per Companies Act, 2013).

Unit 3: Principles and Functions of Management: **(08 hrs)**

3.1 Management - Meaning - Characteristics - Fayol's 14 Principles of Management

3.2 Functions of Management - Levels of Management – Skills of Management

3.3 Scientific Management - meaning, objectives, relevance and criticism.

Unit4: Planning and Organizing: Planning: **(14 hrs)**

4.1 Meaning, Characteristics, Types of Plans, Advantages and Disadvantages, Approaches to Planning,

4.2 Management by Objectives (MBO) - Steps in MBO, Benefits and Weaknesses;

4.3 Organizing - Process, Principles of Organisation, Formal and Informal Organisations, Line Organisations, Staff Organisations, Line and Staff Conflicts. Functional Organisation;

4.4 Span of Management – Meaning, Determining Span, Factors influencing the Span of Supervision.

Unit 5: Authority, Coordination and Control: **(12 hrs)**

5.1 Meaning of Authority, Power, Responsibility and Accountability; Delegation of Authority; Decentralization of Authority - Definition, Importance, Process;

5.2 Principles of Coordination and techniques of Effective Coordination; Control Meaning, Relationship between planning and control, Steps in Control; Requirements for effective control.

BOOKS FOR REFERENCE:

1. Gupta, C. B. (2011). *Modern Business Organization*. New Delhi: Mayur Paperbacks.
2. Koontz, H., & Weihrich, H. (2020). *Essentials of Management*. New York: McGraw Hill.
3. Prasad, L.M. (2019). *Principles and Practice of Management*. Sultan Chand.
4. R. K. Singhal (2020). *Management Principle and application*. V.K. Global Pub. Pvt. Ltd.
5. Sharma and Gupta (2016). *Management: Principles and application*. Kalyani Publishers.
6. Singh, B. P., & Singh, A. K (2002). *Essentials of Management*. Excel Books.
7. S K Jena and SK Das (2018). *Business Management*. New Delhi. Kalyani Publication.

SCHEME OF EVALUATION

CONTINUOUS INTERNAL ASSESSMENT: 20 Marks

Written Test	:	20 Marks
Duration of test	:	1 Hour
Third Component	:	Assignment / Quiz /Seminar / Project work, etc. (Anyone only)

END SEMESTER EXAMINATION: **80 Marks**

QUESTION PAPER PATTERN:

Duration of Examination: 3 hrs

Section A – 4 x 5 = 20 marks (4 out of 6 questions to be answered in 200 words each)

Section B – 3 x 10 = 30 marks (3 out of 5 questions to be answered in 1000 words each)

Section C – 2 x 15 = 30 marks (2 out of 4 questions to be answered in 1500 words each)

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PERSONAL FINANCE & PLANNING

CODE: 24CM/MD/PF14 **CREDIT: 3**
L T P: 3 0 0
TOTAL TEACHING HOURS: 45

LEARNING OBJECTIVES:

1. To familiarize with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning
2. To develop the necessary knowledge and skills for effective financial planning.
3. To have the ability to reason, solve problems, and evaluate choices in order to make informed personal financial decisions.
4. To evaluate medium-to-long-term financial plan to achieve financial freedom and success.

COURSE OUTCOMES:

1. Explain the significance and appreciate the relevance of Financial Planning
2. Apply the basic economic concepts and knowledge of investment products to create and manage personal financial plan
3. Exercise methods to implement and monitor the financial plan to achieve a balanced lifestyle
4. Discuss personal risk profile and appropriate insurance planning and asset allocation
5. Analyse Insurance Planning and develop an insight in to retirement planning and its relevance.

Unit 1: Introduction to Financial Planning: **(10 hrs)**

1.1 Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes.

1.2 Introduction to savings, benefits of savings, management of spending & financial discipline,

1.3 Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment & Retirement Planning: **(12 hrs)**

2.1 Process and objectives of investment, Investment in Greenfield and brownfield Projects; Investment in fixed income instruments; International investment avenues.

2.2 Concept and measurement of return & risk for various assets class, Portfolio, Gold Bond; Real estate; Mutual fund schemes including SIP;

2.4 Retirement Benefits, Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, Old and National Pension Scheme

Unit 3: Personal Tax Planning: **(12 hrs)**

3.1 Tax Structure in India for personal taxation, Scope of Personal tax planning,

3.2 Exemptions and deductions available to individuals under different heads of income and gross total income,

3.3 Special provision u/s 115BAC vis-à-vis General provisions of the Income tax Act, 1961; Tax avoidance versus tax evasion.

Unit 4: Insurance Planning: **(11 hrs)**

4.1 Meaning of Insurance, Importance of Insurance: life and non-life insurance schemes.

4.2 Need for Protection planning; Risk of mortality, health, disability and property;

4.3 Deductions available under the Income-tax Act for premium paid for different policies.

BOOKS FOR REFERENCE:

1. Halan, M. (2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York: HarperCollins Publishers.
2. Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*. New Delhi: Taxmann Publication.
3. Pandit, A. (2014). *The Only Financial Planning Book that You Will Ever Need*. Mumbai: Network 18 Publications Ltd.
4. Sinha, M. (2008). *Financial Planning: A Ready Reckoner*. New York: McGraw Hill Education.
5. Tripathi, V. (2017). *Fundamentals of Investment*. New Delhi: Taxmann Publication.

SCHEME OF EVALUATION

CONTINUOUS INTERNAL ASSESSMENT: 20 Marks

Written Test	:	20 Marks
Duration of test	:	1 Hour
Third Component	:	Assignment / Quiz /Seminar / Project work, etc. (Any one only)

END SEMESTER EXAMINATION: **80 Marks**

QUESTION PAPER PATTERN:

Duration of Examination: 3 hrs

Section A – 4 x 5 = 20 marks (4 out of 6 questions to be answered in 200 words each)
Section B – 3 x 10 = 30 marks (3 out of 5 questions to be answered in 1000 words each)
Section C – 2 x 15 = 30 marks (2 out of 4 questions to be answered in 1500 words each)

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B.COM DEGREE

SYLLABUS
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COMPUTERISED ACCOUNTING-I

CODE: 24CM/SE/CA14 **CREDITS: 4**
L T P: 2 0 4
TOTAL HOURS: 90

LEARNING OBJECTIVES:

1. To understand basics of Accounts and the usage of Tally for accounting purpose.
2. To work with well- known accounting software i.e. Tally ERP.9. Tally is an accounting package which is used for learning to maintain accounts
3. To demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements
4. To develop the skills in using the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc

COURSE OUTCOMES:

1. Understand the practical exposure of accounting through computer and Tally ERP9.
2. Acquire conceptual knowledge of basics of accounting.
3. Create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software
4. Identify and analyze the reasons for the difference between cash book and pass book balance.
5. Acquire knowledge on various aspects of accounting and preparation of accounting information through software.

Unit 1: Book-Keeping: **(10 hrs)**

1.1 Distinction between Accounting and Book-Keeping, Objective and Advantages of Accounting;
1.2 Branches of Accounting; Basis of Accounting;
1.3 Accounting as a Source of Accounting Information; Interested Users of Accounting Information.

Unit 2: Accounting: **(20 hrs)**

2.1 Accounting Concepts and Conventions; Voucher, Types of Vouchers,
2.2 Accounting Equation, Concept of Debit and Credit; Rules of Debit and Credit; Concept and Advantages of Double Entry System;
2.3 Journal-Concept, Types and Format; Subsidiary Book-Concept and Types;
2.4 Concept of Account with format, Ledger, Posting and Balancing.

Unit 3: Trial Balance and Final Accounts: **(20 hrs)**

3.1 Bank Reconciliation Statement
3.2 Journal entries, Trial Balance: concept, objectives, format and methods of preparation
3.3 Final Accounts and adjustments.

Unit 4: Contemporary Accounting Packages: **(20hrs)**

4.1 Features of Contemporary Accounting Packages, getting functional with Contemporary Accounting Packages: Startup/ Graphical User Interface/ Operations/ Screen Components- mouse/ keyboard convention- clock-switching between screen areas-quitting;
4.2 Setting up of a Company, opening new company, Safety of Accounts or Password,
4.3 Characteristics Features, Configure: master configuration-voucher configuration. (for example: Tally, Wings etc.)

Unit 5: Application of Accounting Software: **(20 hrs)**

5.1 Accounts books (Journal, Ledger, and Cash Book), Preparation of Trial Balance, Preparation of Balance Sheet and profit & loss account
5.2 Contemporary Accounting Packages, Accounting of inventory Contemporary Accounting Packages,
5.3 Reports Types-Draft & Accounting reports.

BOOKS FOR REFERENCE:

1. Bansal. K. M (2022). *Financial Accounting*. Taxman Publication
2. Dam, BB & Gautam, HC (2019). *Financial Accounting. Guwahati*: Gayat
3. Jain, S. P. and K. L. Narang *(2021). Financial Accounting*. New Delhi. Kalyani Publishers.
4. Nadhani, Ashok K (2018). *Tally ERP 9 Training Guide*. BPB Publications
5. *Tally ERP 9 book advanced user*, Swayam Publication (www.tallyerp9book.com)

SCHEME OF EVALUATION:

Practical Examination: 50 Marks

Practical Components	**Marks**
Practical (Computer Based Examination)	30*
Practical Copy	10
Viva Voice	10

*Duration of Practical Exam: 2 Hours

END SEMESTER EXAMINATION: 50 Marks

QUESTION PAPER PATTERN:

Duration of Examination: 2 Hours

Section A – 5 x 2 = 10 Marks (5 out of 5 questions to be answered in 40 words each)

Section B – 4 x 5 = 20 Marks (4 out of 6 questions to be answered in 200 words each)

Section C – 2 x 10 =20 Marks (2 out of 4 questions to be answered in 1000 words each)

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COST ACCOUNTING

CODE: 24CM/CC/CA24 **CREDITS: 4**
L T P: 4 1 0
TOTAL TEACHING HOURS: 60

LEARNING OBJECTIVES:

1. To develop understanding about contemporary cost concept
2. To provide a rational approach towards cost system and cost ascertainment.
3. To have knowledge in various methods of cost determination under specific situations
4. To use information accounting for decision making purpose.

COURSE OUTCOMES:

1. Determine various types of cost of production
2. Compute unit cost and total cost of production and prepare cost statement
3. Figure out employee cost, employee productivity and reasons for employee turnover
4. Ascertain cost under job costing, batch costing, process costing, contract costing and service costing
5. Apply activity-based costing for cost determination

Unit 1: Concept and Nature of Cost Accounting: **(14 hrs)**

1.1 Concept of cost and costing, Importance and features of costing, Cost classification, Ideal cost accounting system, Installation of Costing System; Cost unit and cost center, Cost Reduction, Cost Control, Preparation of Cost Sheet;

1.2 Material Cost: Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, Purchases, Objectives and functions of purchase department,

1.3 Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ);

1.4 Treatment of Waste, Scrap, Spoilage, Defective and Obsolesce.

Unit 2: Employee Cost and Overheads: **(14 hrs)**

2.1 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.

2.2 Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).

2.3 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,

2.4 Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

Unit 3: Methods of Costing: **Job Costing, Batch Costing and Process Costing**: **(14 hrs)**

3.1 Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet;

3.2 Meaning of Batch Cost and its application;

3.3 Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, inter process costing and profit ascertainment.

3.4 Choice between process and job costing.

Unit 4: Methods of Costing: Contract Costing, Service Costing: **(14 hrs)**

4.1 Meaning, features and types of contracts, Methods of cost determination in contract costing, Escalation clause and cost-plus contract;

4.2 Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost.

Unit 5: Activity Costing: **(4 hrs)**

5.1 Activity Based Costing (ABC) - Concept, significance and salient features;

5.2 Basic components of ABC– resource and cost drivers; Stages and flow of costs in ABC;

5.3 Application of ABC.

BOOKS FOR REFERENCE:

1. Arora, M.N. (2021). *Cost Accounting – Principles and Practice*. New Delhi. Vikas Publishing House.
2. Banarjee, B. (2014). *Cost Accounting – Theory and Practice*. PHI Learning Pvt. Ltd.
3. Dr. Shruti Gupta, Dr. Reeta, Dr. R. Prabhakar Rao (2021). *Cost Accounting- A textbook for B.com, Semester IV*. Sultan Chand.
4. Jain, S.P. and K.L. Narang (2016). *Cost Accounting: Principles and Methods*. Kalyani Publishers.
5. Kishor, R. M. (2019). *Taxmann Cost Accounting*. New Delhi. Taxmann Publication.
6. Lal, J., & Srivastava, S. (2013). *Cost Accounting*. New Delhi. McGraw Hill
7. Maheshwari, S.N. and S.N. Mittal (2020). *Cost Accounting: Theory and Problems*. New Delhi. Shri Mahavir Book Depot.

SCHEME OF EVALUATION

CONTINUOUS INTERNAL ASSESSMENT: 20 Marks

Written Test	:	20 Marks
Duration of test	:	1 Hour
Third Component	:	Assignment / Quiz /Seminar / Project work, etc. (Anyone only)

END SEMESTER EXAMINATION: **80 Marks**

QUESTION PAPER PATTERN:

Duration of Examination: 3 hrs

Section A – 4 x 5 = 20 marks (4 out of 6 questions to be answered in 200 words each)

Section B – 3 x 10 = 30 marks (3 out of 5 questions to be answered in 1000 words each)

Section C – 2 x 15 = 30 marks (2 out of 4 questions to be answered in 1500 words each)

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BUSINESS ECONOMICS

CODE: 24CM/MC/BE24 **CREDITS: 4**
L T P: 4 0 0
TOTAL TEACHING HOURS: 60

LEARNING OBJECTIVES:

1. To analyze the demand and supply conditions and assess the position of the firm.
2. To design competition strategies, including costing, pricing, market environment
3. To understand the basic concepts of Net and gross income and its importance in the development of the economy.

COURSE OUTCOMES:

1. Demonstrate a solid understanding of fundamental economic concepts such as supply and demand, market structures, elasticity, and consumer behavior.
2. Apply economic theories and models to analyze real-world business situations
3. Develop the ability to analyze the economic environment in which businesses operate

Unit 1: Basic Concepts: **(12 hrs)**
1.1 Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy.
1.2 Application of Economic Theories in Decision Making, Steps in Decision Making.

Unit 2: Demand Analysis: **(12 hrs)**
2.1 Theory of Demand and Supply; Elasticity of Demand.
2.2 Income consumption curve and Engel curve; Consumer surplus.
2.3 Revealed preference theory, Demand forecasting.

Unit 3: **Utility Analysis:** **(12 hrs)**
3.1 Cardinal Analysis: Explore the concept of utility, diminishing marginal utility, and the principle of Equi-Marginal utility; Ordinal Utility Analysis of Consumer Behaviour.
3.2 Understanding consumer preferences through ordinal utility, budget constraints represented by budget lines, and consumer equilibrium achieved thorough indifference curves.

Unit 4: Production and Cost: **(12 hrs)**

4.1 Production Function; Isoquant curves and Iso-cost lines, optimal combination of resources, the expansion path, returns to scale.

4.2 Cost of production: Explicit costs, Implicit costs and Opportunity costs. Economies and Diseconomies of scale.

Unit 5: Pricing & Market: **(12 hrs)**

5.1 Theory of pricing- cost plus pricing, Target pricing, Marginal cost pricing and going rate pricing.

5.2 Market Structures: Perfect competition, monopoly, Monopolistic competition and Oligopoly and their implications for pricing and output decisions; Price determination and equilibrium.

5.3 Factor of Pricing: labour, capital, and land.

BOOKS FOR REFERENCE:

1. Ahuja, H. L. (2019). *Theory of Micro Economics*, New Delhi. Sultan Chand Publishing House.
2. Dwivedi, D.N. (2019) *Micro Economics*. Vikash Publication
3. K C Dash (2021). *Micro Economics*. Himalaya Publishing House
4. Kennedy, M. J. (2010). *Micro Economics*. Mumbai. Himalaya Publishing House.
5. Maddala G.S. and E. Miller (1989). *Microeconomics: Theory and Applications*. McGraw-Hill International.
6. Mehta P.K, Singh M. (2017). *Micro Economics*. Taxmann Publication

SCHEME OF EVALUATION

CONTINUOUS INTERNAL ASSESSMENT: **20 Marks**

Written Test	:	20 Marks
Duration of test	:	1 Hour
Third Component	:	Assignment / Quiz /Seminar / Project work, etc. (Anyone only)

END SEMESTER EXAMINATION: **80 Marks**

QUESTION PAPER PATTERN:

Duration of Examination: 3 hrs

Section A – 4 x 5 = 20 marks (4 out of 6 questions to be answered in 200 words each)

Section B – 3 x 10 = 30 marks (3 out of 5 questions to be answered in 1000 words each)

Section C – 2 x 15 = 30 marks (2 out of 4 questions to be answered in 1500 words each)

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ENTREPRENEURSHIP DEVELOPMENT

CODE: 24CM/MD/ED23 **CREDITS: 3**
L T P: 3 0 0
TOTAL TEACHING HOURS: 45

LEARNING OBJECTIVES:

1. To view at entrepreneurship as a viable, lucrative, and preferred option of professional life.
2. To develop entrepreneurial abilities by understanding background information about support systems, skill sets and financial Institutions
3. To take-up challenges and become employer than seeking employment
4. To know the opportunities and support for entrepreneurship in India
5. To analyse the various aspects, scope and challenges under an entrepreneurial venture

COURSE OUTCOMES:

1. Understand the concept of Entrepreneur and Entrepreneurship
2. Discern distinct entrepreneurial traits
3. Locate the parameters to assess opportunities and constraints for new business ideas
4. Develop a business idea by adopting systematic process
5. Design strategies for successful implementation of ideas and create a business plan.

Unit 1: Introduction: **(10 hrs)**

1.1: Meaning, elements, determinants, importance and types of entrepreneurships.
1.2 Creative Behaviour; Entrepreneurship and creative response to the society problems and at work;

Unit 2: Entrepreneurship in India: **(11 hrs)**

2.1 Concept of business houses and role of business houses and family business in India;
2.2 The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.
2.3 Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.
2.4 Life stories of successful entrepreneurs in India and Arunachal Pradesh.

Unit 3: Entrepreneurship Ecosystem: **(12 hrs)**

3.1 Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation,

3.2 Role of government, Institutions, industries/entrepreneurs' associations and self-help groups,

3.3 Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility: **(12 hrs)**

4.1 Significance of writing the business plan/ project proposal including feasibility analysis;

4.2 Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control;

4.3 Preparation of Project Report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered);

4.4 Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

BOOKS FOR REFERENCE:

1. Bholanath Dutta (2009). *Entrepreneurship Management: texts and cases*. Excel Books
2. C.B Gupta and N.P Srinivasan (2020). *Entrepreneurial Development*. New Delhi: Sultan Chand and sons.
3. Robert D. Hisrich and Michael P. Peters (2020). *Entrepreneurship- New Venture Creation.* New Delhi: Tata Mc Graw Hills.
4. S. S Khanka (2020). *Entrepreneurial Development.* S. Chand Publication.
5. Vasant Desai (2020). *Entrepreneurship Development.* Himalayan Publishing House Publication.

SCHEME OF EVALUATION

CONTINUOUS INTERNAL ASSESSMENT: **20 Marks**

Written Test	:	20 Marks
Duration of test	:	1 Hour
Third Component	:	Assignment / Quiz /Seminar / Project work, etc. (Anyone only)

END SEMESTER EXAMINATION: **80 Marks**

QUESTION PAPER PATTERN:

Duration of Examination: 3 hrs

Section A – 4 x 5 = 20 marks (4 out of 6 questions to be answered in 200 words each)

Section B – 3 x 10 = 30 marks (3 out of 5 questions to be answered in 1000 words each)

Section C – 2 x 15 = 30 marks (2 out of 4 questions to be answered in 1500 words each)

SAINT CLARET COLLEGE (AUTONOMOUS), ZIRO
(Affiliated to Rajiv Gandhi University, Doimukh, Arunachal Pradesh)

B.COM DEGREE

SYLLABUS
(Effective from the Academic Year 2024-2025)
(As per NEP 2020)

COMPUTERISED ACCOUNTING-II

CODE: 24CM/SE/CA24 **CREDITS: 4**
L T P: 2 0 4
TOTAL HOURS: 90

LEARNING OBJECTIVES:

1. To understand the Concept of GST
2. To have a knowledge of Tax Structure and Administration
3. To make the students aware of the taxation process and GST calculations.

COURSE OUTCOMES:

1. Explain the concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST
2. Describe the compliances and procedures laid down in GST law
3. Understand significant provisions of the customs law
4. Examine and calculate GST.

Unit 1: Basic Concepts: **(10 hrs)**

1.1 Basic Concepts: Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes.
1.2 Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST.
1.3 GST Council: Constitution, Structure and functioning.

Unit 2: Concept of supply and levy of GST: **(10 hrs)**

2.1 Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

Unit 3: Levy of GST: **(10 hrs)**

3.1 Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services,
3.2 Reverse charge mechanism, Composition levy and Input tax credit.
3.3 Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications,

Unit 4: Procedures under GST: **(20 hrs)**

4.1 Registration under GST law, Tax invoice credit and debit notes, Different GST returns
4.2 Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger.
4.3 Different assessment under GST, Interest applicable under GST (Period), Penalty under GST
4.4 Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

Unit 5: GST through Tally: GST compliances through Tally 9.0 ERP **(40 hrs)**

BOOKS FOR REFERENCE:

1. Jain, S. P. and K. L. Narang (2021). *Financial Accounting*. New Delhi. Kalyani Publishers.
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi. Vikas Publishing House Pvt. Ltd.
3. P. C. Tulsiani (2002). *Financial Accounting*. Pearson Publication
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol.-I,* New Delhi. Sultan Chand Publishing.
5. *Tally ERP 9 book advanced user*, Swayam Publication (www.tallyerp9book.com)

SCHEME OF EVALUATION

Practical Examination: 50 Marks

Practical Components	**Marks**
Practical (Computer Based Examination)	30*
Practical Copy	10
Viva Voice	10

*Duration of Practical Exam: 2 Hours

END SEMESTER EXAMINATION: 50 Marks

QUESTION PAPER PATTERN:

Duration of Examination: 2 Hours

Section A – 5 x 2 = 10 Marks (5 out of 5 questions to be answered in 40 words each)

Section B – 4 x 5 = 20 Marks (4 out of 6 questions to be answered in 200 words each)

Section C – 2 x 10 =20 Marks (2 out of 4 questions to be answered in 1000 words each)