

Semester III

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 2 Papers	Cost Accounting -II (3 Th+ 1TU) Direct Tax I(3 TH + 1 TU)	4 4	8
2	Minor 1 paper [M1 or eB1]	M1: Consumer Behaviour (3 Th+ 1TU) OR e-B1: Fundamentals of Information System (3 TH + 1 TU)	4 4	4
3	Inter /Multi-Disciplinary (IDC / MDC) 1 Paper	Indian Economic Environment (2 Th+ 1TU)	3	3
4	Ability Enhancement Course (AEC)	MIL – 1	2	2
5	Skill Enhancement Course (SEC)	Computerized Accounting and Introduction to Data Science (Practical-4 P)	4	4
6	Value Added Course (VAC)*	--	--	--
7	Summer Internship**	--	3#	3#
8	Research Project	--		
			21+ 3#	21+ 3#

*AEC common to all UG Programmes21

SEMESTER III
Major (Core) Paper 3
Cost Accounting -II
Full Marks 100

Credit of the Paper: 4
Semester-end Examination (Credit 3): 75 marks

3

Tutorial (Credit 1) : 25 marks
Total (3 Th+ 1TU) : 100 marks

Unit	Topic	Content	Lecture Hours
1	Cost Book-keeping	Cost Book-keeping 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.	10
2	Activity Based Costing	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)	8
3	Costing Methods-I	Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing), Batch Costing - Basic Concepts Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit, valuation of Work-in-progress. Service Costing - Introduction; Transport only	18
4	Costing Methods-II	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. Valuation of WIP (under FIFO & Average) and Equivalent units (excluding intermediary process).	18
5	Joint Product & By product	Meaning, treatment and apportionment of cost; valuation of stock and decision relating to further processing	6
			60

Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan&P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Bhattacharyya, D., Cost & Management Accounting II for Students, Law Point
- Gupta, S., Cost Accounting, Taxmann
- Hanif, M., Cost and Management Accounting, TMH
- Mitra, J.K., Cost and Management Accounting, Oxford
- Drury, C., Management and Cost Accounting, Cengage
- Basu, Amitabha, Cost & Management Accounting II, Tee Dee Publications

SEMESTER III
Major (Core) Paper 4
Direct Tax I
Full Marks 100

Credit of the Paper: 4

Semester-end Examination (Credit 3):	75 marks
Tutorial (Credit 1)	: 25 marks
Total (3 Th+ 1TU)	: <u>100 marks</u>

Unit 1 : a) Basic Concepts & Definitions Under IT Act.

Assessee, Previous year, Assessment year, Person, Income, Total Income, Sources of Income, Heads of income, Gross Total Income, Tax Evasion, Tax Avoidance, Tax Planning, Tax Management.

b) Residential status and incidence of Tax

Determination of residential status of an individual, Incidence of tax on the basis of residential status.

Lecture Hours – 8

Unit 2 : a) Incomes which do not form part of Total Income

10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(16), 10(17), 10(32).

b) Agricultural Income

Definition, Determination of agricultural and non-agricultural income, Partial integration of agricultural and non-agricultural income (concept only).

Lecture Hours – 5

Unit 3 : Heads of Income and provisions governing Heads of Income : Salaries

Chargeability, Scale of pay, Net Salary, Bonus, Commission, Allowances, Perquisites, Profits in lieu of Salary, Deductions U/S16, Provident Fund, Gratuity, Pension, Commutation of Pension, Leave Salary, Application of Sec 115 BAC, Computation of Income from Salary.

Lecture Hours - 15

Unit 4 : Heads of Income and provisions governing Heads of Income : Income from House Property

Chargeability, Annual Value, Deductions U/S24 read with Sec 25, Special Provision for arrears of rent and subsequent receipt of unrealised rent, Computation of income from house property: let out, self occupied and used for own business.

Lecture Hours – 12

Unit 5 : Heads of Income and provisions governing Heads of Income

a) Profits and Gains of Business or Profession

Business and Profession – meaning, chargeability, Special emphasis on Sec 30, 31, 32, 35, 35D, 36(1) (ib), (ii), (iii), (iv), (vii), 37(1), 37(2B), 40A(2), 40A(3), 43B, Computation of Profits and gains of Business or Profession.

b) Capital gains

Chargeability, Meaning and types of Capital assets and Capital gains, Basic concept of transfer, Cost of acquisition, Cost of improvement, Concept of indexation, Exemptions U/S 54, 54B, 54EC, 54F, Computation of Short Term Capital Gains and Long Term Capital Gains, Capital gains on transfer of bonus and right shares.

c) Income from other sources

Chargeability, Incomes taxable under the head excluding deemed dividend and gifts, Computation of income from other sources.

Lecture Hours - 20

(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, notified six months before the commencement of semester. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)

Suggested Readings

- Singhia V.K., and Singhania M, Students' Guide to Income Tax, Taxmann
- Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India)
- Bangar and Bangar, Comprehensive Guide to Taxation, Part I, Aadhya Prakasan
- Mundhra and Mundhra, Prayas Taxation I, Law Point
- Bhadra & Satpati, Direct Tax I (English & Bengali), Dishari Prakash
- Das & BasuMallik, Direct Tax I, The Elegant Publications

Sem III
Minor Paper 3 (Elective)
Consumer Behaviour (M1)

Full Marks: 100

Credit of the Paper 4

Semester end Examination (Credit 3):	75 marks
Tutorial (Credit 1)	: 25 marks
Total ((3 Th+ 1TU)	: 100 marks

Unit 1 :Consumer Behaviour

Lecture Hours -12

• Concept and importance of Consumer Behaviour
• Consumer Behaviour Model <ul style="list-style-type: none">○ Nicosia Model○ Howard Sheth Model
• Marketing Ethics

Unit 2 :Determinants of Consumer Behaviour

Lecture Hours -12

• Consumer as an Individual, Need, Motivation

• Personality, Perception, Learning Attitude
• Communication persuasion
• Consumers in their Social & Cultural Setting, the family, Social Class, Cross-Cultural Consumer Behaviour

Unit3:Consumer Decision-making Process

Lecture Hours -12

• Personal and Societal Influence & Opinion
• Consumer decision making process (Product: Goods & Services)

Unit 4 :Consumer Behaviour& Society

Lecture Hours -12

• Health-care Marketing
• Political Marketing
• Social Marketing
• Environmental Marketing
• Public Policy & Consumer Protection

Unit 5 :Consumer Behaviour and Market Research

Lecture Hours -12

• Relevance of Marketing Information System
• Market Research in assessing Consumer Behaviour

Suggested Readings:

- Suhiffman& Kanuk, Consumer Behaviour, PHI
- Loudon & Bitta, Consumer Behaviour, TMH
- Bennet &Kassarjian, Consumer Behaviour, PHI
- Batra & Kazmi, Consumer Behaviour, Text & Cases, Excel Books
- Beri, Marketing Research, TMH
- Bradley, Marketing Research. Oxford University Press

SEMESTER III
Minor Paper 3 (Elective)
FUNDAMENTALS OF INFORMATION SYSTEM (e-B 1)

Full Marks: 100

Credit of the Paper 4

Semester end Examination (Credit 3): 75 marks

Tutorial (Credit 1) : 25 marks

Total (3 Th+ 1TU) : 100 marks

Unit 1. Information System: Concept, Dimensions of Information System, Usefulness, Types of Information System like MIS, AIS, DSS, GDSS, EIS, KES etc and their functions,

Approaches to Information System, The Information Systems Function in Business, Organizing the Information Systems Function **Lecture Hours - 5**

Unit2. Enterprise System: Concept, Functions, Usefulness, Enterprise Software, Business Value of Enterprise System, Enterprise Resource Planning (ERP) System, Need of ERP, ERP Life Cycle, Types of Reports generated in ERP, Modules of ERP, Supply Chain, Information System & Supply Chain Management, e-SCM, Supply Chain Management Software, Information System & Customer Relationship Management, e-CRM, Customer Relationship Management Software, Operational and Analytical CRM, Information System & Human Resource Management System , e-HRMS, HRMS Software, Enterprise Application, Opportunities and Challenges **Lecture Hours - 15**

Unit 3. Number System: Binary, Octal, Hexadecimal, Algorithm. Flowcharts- Concepts; advantages and disadvantages of flowcharts, Problem solving using flowcharts. Decision Tables - Concepts, advantages and disadvantages of decision tables, Problem solving using decision tables. **Lecture Hours - 5**

Unit 4. Knowledge Management System: Dimensions of Knowledge, Knowledge Management, Value Chain, Knowledge Management, Types of Knowledge Management Systems, Enterprise Content Management Systems, Knowledge Network Systems, Knowledge Workers and Knowledge Work, Requirements of Knowledge Work Systems, Knowledge Expert Systems, Intelligent Agents., Fuzzy Logic Systems, Machine Learning, Genetic Algorithms (Concepts only) **Lecture Hours - 15**

Unit 5. Data Communication and Computer Network System: Goals of Computer network, Classification of Networks: LAN, WAN, Internet (with their specific features), Transmission Media: Twisted Pair, Coaxial Cable, Optical fibre with their features and applications, Wireless Communication: Bluetooth, Wi-Fi etc, Connecting to internet; ISP; IP address, World Wide Web; Web Browsing software, Search Engines; Understanding URL; Domain name; Using e-governance website, Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration **Lecture Hours - 20**

Suggested Readings:

- ITLESL, Introduction to Computer Science, Pearson Education
- ITLESL, Introduction to Information Technology, Pearson Education
- .Sinha& Sinha, Fundamentals of Computers, BPB Publication.
- .Rajaraman, Fundamentals of Computers, PHI
- Jain & Tiwari, Computer Applications in Business, Taxmann

SEMESTER III IDC / MDC Paper 3

INDIAN ECONOMIC ENVIRONMENT

Full Marks: 75

Credit of the Paper 3

Semester end Examination (Credit 2):	50 marks
Tutorial (Credit 1)	: 25 marks
Total (2 Th+ 1TU)	: <u>75 marks</u>

1. INDIAN ECONOMIC ENVIRONMENT: Concepts, components, importance; Economic growth and Development; Meaning of Underdeveloped Economy; Basic characteristics of Indian Economy. Nature of Indian Economy: India- A Developing Economy, Human Development Index. **Lecture Hours-10**

2.STRUCTURE OF THE INDIAN ECONOMY: Role of Agriculture in the Indian Economy, Role of Industry in the Indian Economy: Role, Performance and Problems; Public sector, Private sector, Small scale sector, MSME, MUDRA scheme,. Role of Services in the Indian Economy, Financial sector reforms and fiscal policy reforms. **Lecture Hours - 20**

3. ISSUES IN INDIAN ECONOMY: Problems of Unemployment, Poverty, Inequality in income distribution, Inflation, Concepts of Parallel economy. **Lecture Hours -5**

4. INDIAN ECONOMIC PLANNING: Meaning, Objectives, Importance of planning in India; Five Year plans: Achievements and Failures; NITI Aayog: Concepts and Objectives **Lecture Hours-10**

Suggested Readings:

- Dutt & Sundaram, Indian Economy, S.Chand
- Mishra &Puri, Indian Economy, Himalaya Publishing House
- Uma Kapila, Indian Economy
- JoydebSarkhel& Swapan Kr. Roy, Bharoterarthanaiti(Bengali)
- Banerjee & Majumdar, Business Economics and Business Environment,ABS
- Banerjee & Majumdar, BanijjikArthaniti –o- BanijjikParibesh(Bengali),ABS
- Ratan Khasnabish& Ranesh Roy, BanijjikArthaniti –o- BharoterarthanaitikParibesh(Bengali)
- Prakash, B.A., Indian Economy, Pearson • Fernando, Indian Economy, Pearson
- Das, Goyal & Kakar, Business Environment, Taxmann

SEMESTER III

SEC PAPER 3

Computerised Accounting and Introduction to Data Science (Practical)

Full Marks: 100

Credit of the Paper 4 (Practical)

Semester end Examination (Credit - 4 Practical): 100 marks

Module I

Computerised Accounting& Digitalisation (50 marks)

Unit 1:Computerised Accounting [50Hours]

1. Basic Concepts - Creating, Altering and Deleting Company, Group & Ledger creation, creation of opening Balance Sheet Inventory – Creation of Stock Items, Stock Group, Stock Category, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials), Job Costing,
2. Accounting voucher, inventory voucher, memorandum voucher, invoicing,
3. Cost Centre, Cost Category, Budgets and Controls
4. Order Processing – Purchase Order Processing, Sales Order Processing, Purchase Bill and Sales Invoice Creation
5. Bank Reconciliation
6. TDS
7. Payroll Accounting
8. Stock Analysis and Reports
9. Financial Reports (Trial Balance, Profit & Loss, Balance Sheet)
10. Backup and Restore, Security Control Setup

Unit 2: Digitalisation in India [10Hours]

- a. Application of e-services like e-PAN,
- b. Digilocker,
- c. Online Banking and Payments,
- d. M-parivahan, Aadhaar-based Services, etc.

Module II

Introduction to Data Science (50 marks)

Unit 1: Database Applications [15Hours]

Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering; Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria; Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups; Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.

Unit 2: Advance Data Management with Spread Sheet [30Hours]

Financial Functions: Ascertainment of Future Value, Present Value, Annuity, Loan repayment break-up, EMI, RATE, TERM, Depreciation (DB, SYD, SLN)

Logical Functions: AND, FALSE, IF, IFERROR, NOT, OR, TRUE. Text Functions, Date and Time Functions, Lookup Functions: Vlookup and Hlookup transpose.

Mathematical Functions: ROUND, COUNT, COUNIF, MIN, MAX, ROUND, VAR, INT, SQRT, AVERAGE.

Statistical Functions: MEAN, MEDIAN, MOD, STDEV

Data Validation: What-if-analysis: Goal-seek, Data tables, and Scenario Manager;

Unit 3: Tables and Formatting [15 Hours]

Pivot – table: Generating pivot-table, and generating pivot charts, inserting pictures, clipart shapes, smart arts, Using Chart wizard: Generating various types' pie-charts, column, bar and area diagram in representing data, using graph in data analysis using excel, Inserting bit map objects, word Art, Create a link to a web-page, use of view menu in excel. Dealing numbers – Currency, Accounting, Numbers, Dates, - short and long data, time, Percentage.

Suggested Reading:

- Database System Concepts 6th Ed,Elmasri and Navathe,Pearson
- Database System Concepts 7th EdSilberschatz, Korth and Sudarshan,McGraw hill
- Business Analytics the Science of data driven decision making 2nd Ed,Dinesh Kumar, IIM-A,Wiley
- Computerised Accounting System, Amarnath Das, Tee Dee Publications