

# Siliguri College of Commerce

## Lesson Plan for the Academic Year 2023-24 (Odd Semesters)

### 1<sup>st</sup> Semester under the FYUGP Syllabus

#### Major: FINANCIAL ACCOUNTING

Unit	Topic	Hours
Unit I: Conceptual Framework	Accounting as an information system; its users, functions, advantages and limitations; Cash basis and accrual basis of accounting; Capital and revenue expenditures and receipts;	2
	Accounting Concepts and conventions	2
	Accounting process: recording of transactions, preparation of trial balance, transfer and closing entries	3
Unit II: Depreciation, Reserves and Provisions	Depreciation: meaning, reasons, factors, different methods; Change in the method of depreciation;	4
	(b) Reserve: meaning, types; reserve fund; Provisions: meaning, accounting; Reserves vs. provisions	2
Unit III: Financial Statements	Financial Statements of Non-Profit Organization	4
	Financial Statements of Sole Proprietorship and Partnership business	8
Unit IV: Consignment, Joint Venture and Sale or Return	Consignment: Concepts, Features, Accounting treatments in the books of the consignor and consignee	6
	Joint Venture: Concepts, Features, Accounting procedures under different methods;	4
	Sale or return: Concepts and Accounting procedures	2
Unit V: Insurance Claim	Loss of Stock: Concept and Computation.	6
	Loss of Profit: Concept and Computation.	4
Unit VI: Control Ledger	Concepts and Accounting procedures	1
	Self Balancing System	2
	Sectional Balancing System	1

### Major: BUSINESS MATHEMATICS – I

Unit	Topic	Hours
Unit I: Arithmetic	Ratio and Proportion	2
	Variation	2
	Permutation and Combination	4
	Arithmetic and Geometric Progression	3
	Mathematical Reasoning- Basic Application	1
Unit II: Algebra	Indices	2
	Surds	2
	Binomial Theorem	4
	Logarithm	4
	Theory of Quadratic Equation	2
Unit III: Mathematics of Finance	Compounding Interest: Compounding and discounting of a sum using different types of rates.	4
	Annuities: Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest; Depreciation of Assets	5
	Concept and Calculation of Equated Monthly Installment (EMI).	1
Unit IV: Coordinate Geometry	Concepts of coordinate geometry, graphs of linear equations. Distance formula. Section formula	5
	Straight Line	2

## SEC: ENTREPRENEURSHIP DEVELOPMENT AND START-UPS

Unit	Topic	Hours
Unit I: Introduction	Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; entrepreneurship as a response to the problems of society and workplace	3
	Dimensions of entrepreneurship - intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	2
	Entrepreneurial stimulation and sustainability; requirement, availability and access to finance; marketing assistance; technology and industrial accommodation	5
	Role of industries/entrepreneurs' associations and self-help groups in entrepreneurial activity	2
Unit II: Business Plan Preparations	Sources of business ideas and tests of feasibility; significance of writing the business plan/ project proposal; contents of business plan/ project proposal;	2
	Designing business processes, location, layout, operation, planning & control	4
	Steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies	2
Unit III: Start-ups & Its Financing	Meaning, Features, Types of Start-ups, Ideation, Design thinking;	1
	Entrepreneurship lessons for Start-ups; 3-Pillars to Initiate start-up	1
	Meaning, Definition and Nature of E-Start-ups, Challenges and Steps of Launching Online Business	2
	Financing of Start-ups: Feasibility Analysis- The cost & process of raising capital,	2
	Unique Funding issues of a High-tech Ventures-funding with equity;	1
	Financing with debt, funding strategies with bootstrapping, Crowd funding, Venture Capital; Angel Investors	3
Unit IV: Incubation Support to Start-ups and Government Initiatives	Meaning & definition of Incubation support, role and functions of business incubators, objectives & functions of Incubation Centres,	2
	Role of Incubators in start-up policy	1
	Start- up India Initiative, Seed Fund, ASPIRE, SAMRIDDHI Scheme, Mudra Scheme, ATAL Innovation Mission	4

## MDC: MICROFINANCE AND FINANCIAL INCLUSION

Module	Topics	Hours
Module I: Microfinance and Development	Microfinance as a tool for development	1
	Evolution of microfinance in India	1
	Microfinance products and services	2
	Intermediation and Regulations of Microfinance	2
	Microfinance and Livelihood options	1
Module II: Microfinance Models	Microfinance models in India: SHGs, Grameen Model	1
	ROSCA model or Chit Funds, Village Based Model, Intermediary Model	2
	Co-operative Model, Community Banking Model	2
	Differences Between SHG and JLG Model; Indian SHG: Problems and Issues	2
	SHG-Bank Linkages Programmes in India	1
Module III: Microfinance and Financial Inclusion	Financial Inclusion: Relevance for development	1
	Financial literacy and importance in financial inclusion	1
	Financial education and essential components of financial counselling	1
	Financial inclusion through microfinance	1
Module IV: Sources of Rural Credit	Financial inclusion and rural credit: rural credit – concept, need, characteristics and sources of rural credit	2
	Institutional and non-institutional rural credit – money lenders, cooperatives	2
	Regional Rural Banks	1
	Commercial Banks, NABARD	2
Module V: Financial Inclusions Schemes in India	Financial Inclusions Schemes in India: Pradhan Mantri Jan Dhan Yojana (PMJDY)	1
	Atal Pension Yojana (APY), Pradhan Mantri Mudra Yojana (PMMY),	2
	Sukanya Samridhi Yojana (SSY)	1
	Pradhan Mantri Suraksha Yojana (PMSY)	1
	Financial inclusion programmes organised by RBI	1

## VAC: DIGITAL MARKETING

Unit	Topic	Hours
<b>Unit I: Introduction</b>	Digital Marketing: concept, scope and significance; Traditional Marketing Vs Digital Marketing	2
	Evolution of Digital Marketing; Challenges and opportunities for digital marketers	2
	Digital Marketing Landscape in India	1
	Terminologies used in Digital Marketing - Mobile Marketing, Email Marketing, Content marketing, Social Media Marketing, Influencer Marketing, Affiliate Marketing, Content Management System (CMS), Web Analytics, Search Engine Optimization, PPC, CPC, Link building, cookies.	6
<b>Unit II: Digital Marketing Process</b>	Digital Marketing Plan and Strategy: Consumer Decision journey	2
	Segmenting & Customizing messages	1
	POEM Framework	
	Tools of digital advertising: Display Advertising, Social Media Advertising	2
	Digital metrics Buying Models- CPC, CPM, CPL, CPA, fixed Cost/Sponsorship.	4
<b>Unit III: Social Media Marketing</b>	Fundamentals of Social Media Marketing, significance, and tools of Social Media Marketing	3
	Building a Successful strategy; Facebook, Twitter, LinkedIn, Instagram and Snapchat	2
	Marketing: basics, different types of Ad formats, setting up Ad Account, audience & types	2
	Content Creation, content Strategy, Designing Advertising campaigns, Apps, Live, Hashtags.	4
<b>Unit IV: Search Engine Optimization and Web Analytics</b>	Search Engine Optimization: concept, history, functions, phases, techniques, keywords; Googlebot	3
	Web Analytics: Introduction, scope, functions, significance; Analysis vs intuition; Social Media Analytics- Facebook insights, Twitter analytics, Youtube analytics	4
	Social Ad analytics /ROI measurement. Common mistakes analysts make while using Web analytics tools.	3

### 3<sup>rd</sup> Semester (Honours) under the CBCS Revised Syllabus

#### CC-5: Business Mathematics (Honours)

<b>Unit I: Matrices and Determinants</b>	Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application	<b>6</b>
	Solution of system of linear equations(having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input-Output Model (Open Model Only).	<b>8</b>
<b>Unit II: Calculus-I</b>	Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function	<b>4</b>
	Concepts of limit and continuity of a function	<b>2</b>
	Concept, rules and methods of differentiation and its calculation up to second-order derivatives.	<b>4</b>
	Maxima and Minima of a function and its application, point of inflexion.	<b>4</b>
<b>Unit III: Calculus-II</b>	Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials	<b>11</b>
	Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration.	<b>9</b>
<b>Unit IV: Mathematics of Finance</b>	Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.	<b>4</b>
	Compounding and discounting of a sum using different types of rates.	<b>4</b>
	Types of Annuities: ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets	<b>10</b>

## CC-6: Corporate Law (Honours)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts];	5
	Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association	5
	Formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	7
<b>Unit II: Documents</b>	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management Prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR	6
		6
<b>Unit III: Management</b>	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;	8
	Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.	8
	Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee	5
<b>Unit IV: Winding Up</b>	Concept and modes of Winding Up;	2
	Insider-Trading: meaning and legal provisions;	2
	Whistle-blowing: Concept and Mechanism.	2
<b>Unit V: The Depositories Act, 1996</b>	Definitions; rights and obligations of depositories;	2
	Participant issuers and beneficial owners;	2
	Inquiry and inspections, penalty.	2

## CC-7: Human Resource Management (Honours)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Concept and Functions, Role, Status and competencies of HR Manager.	3
	HR Policies, Evolution of HRM, HRM vs HRD	2
	Emerging Challenges of Human Resource Management, Workforce diversity; Empowerment;	5
	Downsizing; VRS	3
	Human Resource Information System	2
<b>Unit II: Acquisition of Human Resource</b>	<i>HR Planning</i> - meaning, objectives and importance	2
	Quantitative and Qualitative dimensions of HRP	2
	<i>Job analysis</i> : job description and job specification	2
	<i>Recruitment</i> : Concept and Sources	2
	<i>Selection</i> : Concept and process; test and interview	3
	Placement and Induction	2
<b>Unit III: Training and Development</b>	Concept and Importance	2
	Identifying Training and Development Needs	2
	Designing Training Programmes	2
	Role-Specific and Competency-Based Training	2
	Evaluating Training Effectiveness	2
	Training Process Outsourcing	1
	Management Development; Career Development	2
<b>Unit IV: Performance Appraisal</b>	Nature, objectives and importance of Performance appraisal	2
	Modern techniques of performance appraisal	1
	Potential appraisal and employee counselling	2
	Job changes - transfers and promotions	1
	Compensation: concept and policies, job evaluation	3
	Methods of wage payments and incentive plans; fringe benefits; performance linked compensation	4
		4
<b>Unit V: Maintenance</b>	Employee health and safety	2
	Employee welfare	2
	Social security	2
	Grievance-handling and redressal	3
	Industrial Disputes: Causes and Settlement machinery	4
		4



### GE-3: Micro Economics (Honours)

Unit and Topic	Content	Hours
<b>Unit I: Demand and Consumer Behaviour</b>	Concepts of revenue: marginal and average Revenue under conditions of perfect and imperfect competition	2
	Elasticity of demand: price, income and cross.	2
	Consumer Behaviour: Indifference curve analysis of consumer behavior	2
	Consumer's equilibrium price elasticity and price consumption curve;	1
	Income consumption curve and Engel curve;	1
	Price change and income and substitution effects; Indifference curves as an analytical tool	2
<b>Unit II: Production and Cost</b>	Production iso-quants	1
	Marginal rate of technical substitution;	1
	Economic region of production;	1
	Optimal combination of resources; the expansion path; isolines; returns to scale using iso-quants	2
	Cost of Production: Social and private costs;	1
	Long run and short run costs;	2
Economies and diseconomies of scale and the shape to the long run average cost curve	2	
Learning curve	1	
<b>Unit III: Perfect Competition</b>	Perfect competition: Assumptions; equilibrium of the firm and the industry in the short and the long runs;	3
	Measuring producer surplus	2
	Demand-supply analysis	2
	Stability Analysis: Walrasian and Marshallian	2
<b>Unit IV: Imperfect Competitions</b>	Monopoly: Definition and features	1
	Short run and long run equilibrium	3
	shifts in demand curve and the absence of the supply curve; Monopoly power; social costs of monopoly power including deadweight loss;	2
	Discriminating monopoly and the degrees of price discrimination	2
	Monopolistic Competition: Definition and features	2
	Equilibrium price-output decision.	1
	Duopoly: Definition and features;	1
	Cournot's duopoly model; Stackelberg model;	2
Kinked demand model.	2	
Oligopoly: Definition and features; Prisoner's dilemma, Collusive oligopoly;	2	
Price-leadership model: dominant firm, cartels, sales maximization.	3	

## SEC-1: Entrepreneurship (Honours)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Meaning, elements, determinants and importance of entrepreneurship.	3
	Entrepreneurship and creative response to the society' problems and at work	2
	Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	5
<b>Unit II: Micro, Small and Medium Enterprises (MSME)</b>	Micro, Small and Medium Enterprises (MSME), role of MSME in the Indian Economic development	2
	Concept and role of business houses; family business in India	2
	Contemporary role models in Indian business: their values, business philosophy and behavioural orientations	4
	Conflict in family business and its resolution	2
<b>Unit III: Entrepreneurial sustainability</b>	Public and private system of stimulation; support and sustainability of entrepreneurship requirement, availability, and access to finance; marketing assistance; technology and industrial accommodation	2
	Role of industries/entrepreneur's associations and self-help groups	3
	The concept, role and functions of business incubators; angel investors; venture capital and private equity fund	2
		3
<b>Unit IV: Business Plan Preparations</b>	Sources of business ideas and tests of feasibility	2
	Significance of writing the business plan/ project proposal; contents of business plan/ project proposal	3
	Designing business processes, location, layout, operation, planning & control	2
	Steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies	3
<b>Unit V: Mobilizing Resources</b>	Mobilizing resources for start-up; accommodation and utilities	3
	Preliminary contracts with the vendors, suppliers, bankers, principal customers	4
	Contract management: basic start-up problems	3

### 3<sup>rd</sup> Semester (Program) under the CBCS Revised Syllabus

#### DSC-5: Business Mathematics (Program)

<b>Unit I: Matrices and Determinants</b>	Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application	<b>6</b>
	Solution of system of linear equations(having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input-Output Model (Open Model Only).	<b>8</b>
<b>Unit II: Calculus-I</b>	Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function	<b>4</b>
	Concepts of limit and continuity of a function	<b>2</b>
	Concept, rules and methods of differentiation and its calculation up to second-order derivatives.	<b>4</b>
	Maxima and Minima of a function and its application, point of inflexion.	<b>4</b>
<b>Unit III: Calculus-II</b>	Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials	<b>11</b>
	Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration.	<b>9</b>
<b>Unit IV: Mathematics of Finance</b>	Rates of interest-nominal, effective- and their inter-relationships in different compounding situations.	<b>4</b>
	Compounding and discounting of a sum using different types of rates.	<b>4</b>
	Types of Annuities: ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets	<b>10</b>

## DSC-6: Corporate Law (Program)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association Formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	5  5  7
<b>Unit II: Documents</b>	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management Prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR	6  6
<b>Unit III: Management</b>	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee	8  8  5
<b>Unit IV: Winding Up</b>	Concept and modes of Winding Up; Insider-Trading: meaning and legal provisions; Whistle-blowing: Concept and Mechanism.	2 2 2
<b>Unit V: The Depositories Act, 1996</b>	Definitions; rights and obligations of depositories; Participant issuers and beneficial owners; Inquiry and inspections, penalty.	2 2 2

## SEC-1: Entrepreneurship (Program)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Meaning, elements, determinants and importance of entrepreneurship.	3
	Entrepreneurship and creative response to the society' problems and at work	2
	Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	5
<b>Unit II: Micro, Small and Medium Enterprises (MSME)</b>	Micro, Small and Medium Enterprises (MSME), role of MSME in the Indian Economic development	2
	Concept and role of business houses; family business in India	2
	Contemporary role models in Indian business: their values, business philosophy and behavioural orientations	4
	Conflict in family business and its resolution	2
<b>Unit III: Entrepreneurial sustainability</b>	Public and private system of stimulation; support and sustainability of entrepreneurship	2
	requirement, availability, and access to finance; marketing assistance; technology and industrial accommodation	3
	Role of industries/entrepreneur's associations and self-help groups	2
	The concept, role and functions of business incubators; angel investors; venture capital and private equity fund	3
<b>Unit IV: Business Plan Preparations</b>	Sources of business ideas and tests of feasibility	2
	Significance of writing the business plan/ project proposal; contents of business plan/ project proposal	3
	Designing business processes, location, layout, operation, planning & control	2
	Steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies	3
<b>Unit V: Mobilizing Resources</b>	Mobilizing resources for start-up; accommodation and utilities	3
	Preliminary contracts with the vendors, suppliers, bankers, principal customers	4
	Contract management: basic start-up problems	3