

## SILIGURI COLLEGE OF COMMERCE

### Lesson Plans for the Academic Year 2023-24 (Even Semesters)

#### 2<sup>nd</sup> Semester under the FYUGP Syllabus

#### Major: MANAGEMENT PRINCIPLES AND APPLICATIONS

Unit	Topic	Hours
Unit I: Introduction	Management: Concept, Definition, Scope, Levels and Significance.	1
	Evolution of the Management Thoughts: Classical Approach, Neo-Classical Approach, Behavioural Approach; Systems Approach; Contingency Approach	7
Unit II: Planning and Organizing	Planning: Concept, Process, Steps in Planning, Significance and Types of Plan	3
	Strategic Planning: Concept, Process, Importance and Limitations	2
	Environmental Analysis: Importance and Techniques (SWOT and BCG Matrix)	3
	Decision-Making: Concept, Process, Types	2
	Organizing: Concept, Process, Significance; Organizational Structure–Various forms; Span of Control, Different types of authority, Delegation of authority, Decentralization	4
Unit III: Directing and Coordinating	Directing: Concept, Features, Importance and Limitations.	2
	Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories-McGregor, Maslow, Herzberg	3
	Staffing: Concept and Process	1
	Leadership: Concept, Importance, Qualities of a successful leader, , Leadership styles- Autocratic, Democratic and Laissez Faire , Theories-Likert, Blake and Mouten, House's Path Goal theory	4
	Communication: Concept, Purpose, Process; Types of communications, Barriers to communication, overcoming barriers to communication	3
	Coordinating: Concept, Feature, Importance, Internal and External Coordination	3
Unit IV: Controlling	Controlling: Concept, Features, Importance and Limitations;	2
	Process; Essentials of a good control system,	2
	Principles of Effective Control; Relationship between Planning and Control.	4

### Minor: BUSINESS STATISTICS – I

Unit	Topic	Hours
Unit I: Introduction	Statistics: meaning, characteristics and limitations; variable and attribute; primary data and secondary data; population and sample; discrete and continuous data	2
	Collection of data; tabulation of data; diagrammatic representation of data: Line diagram, bar diagram, pie diagram	3
	Frequency distribution of discrete and continuous data; graphical representation of frequency distribution: histogram, frequency polygon, ogive	2
Unit II: Univariate data analysis	Meaning, importance, limitations and calculation of different measures of central tendency: A.M., G.M., H.M., Median, Mode	3
	Properties of A.M. and G.M.; Relation between A.M.,	1
	Median, Mode and A.M., G.M., H.M.;	2
	Partition Values: Quartiles, deciles, percentiles	2
	Meaning, importance and calculation of different measures of dispersions: range, quartile deviation, mean deviation	2
	Standard deviation; properties of S.D.; relative measures of dispersion	3
	Moments	2
	Skewness; Kurtosis	2
Unit III: Bivariate data analysis	Correlation: Scatter diagram, Meaning of Correlation, Simple Correlation;	5
	Properties of correlation	2
	Rank Correlation	1
	Regression: Regression lines, Regression equations, Principle of least squares and estimation	4
	Properties of regression coefficients; Relationship between Correlation and Regression coefficients	2
Unit IV: Index number	Meaning and uses; Methods of Construction of price and quantity index numbers,	4
	Important share price indices including BSE SENSEX and NSE NIFTY, Cost of Living Index	2
	Tests of adequacy of index numbers	3
	Chain-Base index number, Base shifting	2

## SEC: MODERN OFFICE MANAGEMENT

Unit	Topic	Hours
Unit I: Introduction	Meaning and importance of modern office, Office Management–Concepts, Definition, Nature & Scope, Elements and Functions;	2
	Changing Office view – Past, Present & Future; Importance and Principles office location & Lay-out	2
	New Trends in office layout under modern office management context.	1
	Meaning, importance, factors of good office environment,	1
	Modern Office Manager - Functions, Duties and Responsibilities	1
Unit II: Modern Office Systems and Office Services	Meaning and objectives of office system, advantages of office system; Office Routine – Meaning and Importance;	2
	Flow of work – Meaning, Significances and difficulties; Planning and scheduling of office work;	2
	Measurement of office work – Meaning, Needs, advantages and difficulties;	1
	Centralization and decentralization of office service – Meaning, Advantages & Disadvantages	3
	Mail Service – Management of mail. Inward & Outward mail routines	2
Unit III: Office Management, office appliances and Office Manuals	Office Management – meaning and essentials of good filing system, classification of files; Management of office stationery	2
	Need and principles of stationery control, storing & issuing stationery; Office Appliances -Importance of types of Office Appliances and Machines	3
	Office Manuals - sources, types and advantages of office manuals;	1
	Classification of reports and basic Principles of writing reports	4
Unit IV: Office Personnel Communication and welfare	Definition, objectives and principles of effective communication; audience analysis; formal and informal communication	1
	Modern forms of communication – through fax, e-mail, video conferencing and social media; barriers to business communication;	2
	Role of AI in business communication.	2
	Staff welfare, health & safety arrangements in office and grievances handling system	2

## 4<sup>th</sup> Semester (Honours) under the CBCS Revised Syllabus

### CC-8: Cost Accounting (Honours)

UNIT	CONTENT	Hours
<b>Unit I: Introduction</b>	Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Role of a cost accountant in an organization	2
	Elements of cost and preparation of Cost Sheet; Installation of a costing system	6
<b>Unit II: Elements of Cost: Material, Labour and Overheads</b>	Materials: Material/inventory control techniques, EOQ	5
	Methods of pricing of materials issues	3
	Accounting and Control of labour cost : Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits.	3
	Methods of wage payment and the Incentive schemes	5
	Classification, allocation, apportionment and absorption of overheads	7
	Under and over-absorption; Capacity Levels and Costs; Activity based cost allocation	3
<b>Unit III: Methods of Costing</b>	Unit costing	3
	Job costing	3
	Contract costing	9
	Process costing	7
	Service costing	6
<b>Unit IV: Book Keeping in Cost Accounting</b>	Integral and non-integral systems	6
	Reconciliation of cost and financial accounts	3

### CC-9: Auditing and Corporate Governance (Honours)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Meaning, Objectives, Basic Principles and Techniques; Classification of Audit; Audit Planning; Internal Control – Internal Check and Internal Audit; Audit Procedure,	4
	Vouching and Verification of Assets & Liabilities;	4
	Audit Programme.	4
<b>Unit II: Audit of Companies</b>	Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration	4
	Rights and Duties; Auditor’s Report- Contents and Types.	4
	Liabilities of Statutory Auditors under the Companies Act 2013	4
<b>Unit III: Special Areas of Audit</b>	Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing;	5
	Basic considerations of audit in EDP Environment;	5
	Computer aided audit techniques and tools; Auditing Standards.	4
	Conceptual framework of Corporate Governance: Theories & Models, Board Committees;	
<b>Unit IV: Corporate Governance</b>	Corporate Governance Reforms; Common Governance Problems noticed in various Corporate Failures;	4
	Codes & Standards on Corporate Governance.	3
<b>Unit V: Business Ethics</b>	Business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee	5
	Ethical Behaviour: Concepts and advantages; Rating Agencies of corporate governance; Green Governance	5
<b>Unit VI: Corporate Social Responsibility (CSR)</b>	Concept of CSR, Strategic Planning and Corporate Social Responsibility;	3
	Relationship of CSR with Corporate Sustainability, business ethics and corporate governance;	4
	CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards.	4

## CC-10: Principles of Marketing (Honours)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Nature, Scope and Importance of Marketing,	2
	Evolution of Marketing	2
	Selling vs Marketing	1
	Marketing mix	3
	Marketing Environment: Concept, Importance Components (Economic, Demographic Technological, Natural, Socio-Cultural and Legal	4
<b>Unit II: Consumer Behaviour and Market Segmentation</b>	Consumer Behaviour :	
	Nature and Importance	1
	Consumer buying decision process	2
	Factors influencing consumer buying behaviour	4
	Market segmentation:	
	Concept, importance and bases	2
	Target market selection	1
	Positioning concept	1
Importance and bases	1	
Product differentiation vs. market segmentation	1	
<b>Unit III: Product</b>	Concept and importance, Product classifications	2
	Concept of product mix	1
	Branding	2
	Packaging and labelling	2
	Product-Support Services	1
	Product life-cycle	2
	New Product Development Process	2
	Consumer adoption process	1
<b>Unit IV: Pricing, Promotion and Distribution</b>	Pricing: Significance; Factors affecting price of a product; Pricing policies and strategies	6
	Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotions; Promotion mix and factors affecting promotion mix decisions.	6
	Distribution Channel: Types and importance; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e- tailing	6
<b>Unit V: Recent Developments in Marketing</b>	Consumerism	1
	Social Marketing	2
	Online marketing	1
	Direct marketing	1
	Services marketing,	1
	Green marketing	1
	Rural marketing	1

### GE-4: Micro Economics and Quantitative Techniques (Honours)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Concepts and variables of macro-economics, income, expenditure and the circular flow, components of expenditure;	2
	Static macro-economic analysis in short and the long run, determination of demand and supply and conditions of equilibrium	3
<b>Unit II: Economy in the Short Run</b>	IS-LM framework	2
	Fiscal and monetary policy	1
	Determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run	6
<b>Unit III: Inflation, Unemployment and Labour Market</b>	Inflation: inflation and interest rates, social costs of inflation.	2
	Unemployment – natural rate of unemployment, frictional and wait unemployment.	2
	Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio.	6
<b>Unit IV: Open Economy</b>	Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates	4
	Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and flexible exchange rates	5
<b>Unit V: Quantitative Techniques</b>	Game Theory: Concept, 2 person Zero – sum game, Pure Strategy: Maximin-Minimax Principle (including saddle point), Mixed Strategy, Dominance Rule.	3
	Formulation of linear programming problem (LPP). Graphical solution to LPP; Cases of unique and multiple optimal solutions; Unbounded solutions, infeasibility, and redundant constraints.	9
	Solution to LPP using Simplex method – maximization and minimization cases (excluding cases of unbounded, infeasibility and degeneracy).	12

## SEC-2: E-commerce (Honours)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce	2
	E-commerce business models, forces behind e-commerce	2
	Technology used in E-commerce: The dynamics of world wide web and internet	4
<b>Unit II: Security and Encryption</b>	Need and concepts, the e-commerce security environment: Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.)	2
	Technology solutions: Encryption, security channels of communication, protecting networks and protecting servers and clients	4
		4
<b>Unit III: IT Act 2000 and Cyber Crimes</b>	IT Act 2000: Definitions, Digital signature, electronic governance, Attribution	2
	Acknowledgement and dispatch of electronic records	2
	Regulation of certifying authorities, Digital signatures certificates	2
	Duties of subscribers	1
	Penalties and adjudication, Appellate Tribunal	1
	Offences and Cyber-crimes	2
<b>Unit IV: E-payment System</b>	Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money)	3
	Digital signatures (procedure, working and legal position)	2
	Payment gateways	2
	Online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting),	2
	Risks involved in e-payments	2
<b>Unit V: On-line Business Transactions</b>	Meaning, purpose, advantages and disadvantages of transacting online	2
	E-commerce applications in various industries like banking and insurance	2
	Payment of utility bills	1
	Online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career)	2
	Online auctions, online portal	1
	Online learning, publishing, online entertainment,	1
	Online shopping(amazon, snapdeal, alibaba, flipkart,etc.)	1



## 4<sup>th</sup> Semester (Program) under the CBCS Revised Syllabus

### DSC-7: Cost Accounting (Program)

UNIT	CONTENT	Hours
<b>Unit I: Introduction</b>	Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Role of a cost accountant in an organization	2
	Elements of cost and preparation of Cost Sheet; Installation of a costing system	6
<b>Unit II: Elements of Cost: Material, Labour and Overheads</b>	Materials: Material/inventory control techniques, EOQ	5
	Methods of pricing of materials issues	3
	Accounting and Control of labour cost : Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits.	3
	Methods of wage payment and the Incentive schemes	5
	Classification, allocation, apportionment and absorption of overheads	7
	Under and over-absorption; Capacity Levels and Costs; Activity based cost allocation	3
<b>Unit III: Methods of Costing</b>	Unit costing	3
	Job costing	3
	Contract costing	9
	Process costing	7
	Service costing	6
<b>Unit IV: Book Keeping in Cost Accounting</b>	Integral and non-integral systems	6
	Reconciliation of cost and financial accounts	3

### **DSC-8: Auditing and Corporate Governance (Program)**

<b>Unit and Topic</b>	<b>Content</b>	<b>Hours</b>
<b>Unit I: Introduction</b>	Meaning, Objectives, Basic Principles and Techniques; Classification of Audit; Audit Planning; Internal Control – Internal Check and Internal Audit; Audit Procedure,	4
	Vouching and Verification of Assets & Liabilities;	4
	Audit Programme.	4
<b>Unit II: Audit of Companies</b>	Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration	4
	Rights and Duties; Auditor’s Report- Contents and Types.	4
	Liabilities of Statutory Auditors under the Companies Act 2013	4
<b>Unit III: Special Areas of Audit</b>	Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing;	5
	Basic considerations of audit in EDP Environment;	5
	Computer aided audit techniques and tools; Auditing Standards.	4
	Conceptual framework of Corporate Governance: Theories & Models, Board Committees;	
<b>Unit IV: Corporate Governance</b>	Corporate Governance Reforms; Common Governance Problems noticed in various Corporate Failures;	4
	Codes & Standards on Corporate Governance.	3
<b>Unit V: Business Ethics</b>	Business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee	5
	Ethical Behaviour: Concepts and advantages; Rating Agencies of corporate governance; Green Governance	5
<b>Unit VI: Corporate Social Responsibility (CSR)</b>	Concept of CSR, Strategic Planning and Corporate Social Responsibility;	3
	Relationship of CSR with Corporate Sustainability, business ethics and corporate governance;	4
	CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards.	4

## SEC-2: E-commerce (Program)

Unit and Topic	Content	Hours
<b>Unit I: Introduction</b>	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce	2
	E-commerce business models, forces behind e-commerce	2
	Technology used in E-commerce: The dynamics of world wide web and internet	2
	Designing, building, and launching e-commerce	4
<b>Unit II: Security and Encryption</b>	Need and concepts, the e-commerce security environment: Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.)	2
	Technology solutions: Encryption, security channels of communication, protecting networks and protecting servers and clients	4
		4
<b>Unit III: IT Act 2000 and Cyber Crimes</b>	IT Act 2000: Definitions, Digital signature, electronic governance, Attribution	2
	Acknowledgement and dispatch of electronic records	2
	Regulation of certifying authorities, Digital signatures certificates	2
	Duties of subscribers	1
	Penalties and adjudication, Appellate Tribunal	1
	Offences and Cyber-crimes	2
<b>Unit IV: E-payment System</b>	Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money)	3
	Digital signatures (procedure, working and legal position)	2
	Payment gateways	
	Online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting),	2
	Risks involved in e-payments	2
<b>Unit V: On-line Business Transactions</b>	Meaning, purpose, advantages and disadvantages of transacting online	2
	E-commerce applications in various industries like banking and insurance	2
	Payment of utility bills	1
	Online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career)	2
	Online auctions, online portal	1
	Online learning, publishing, online entertainment,	1
	Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)	1