

SILIGURI COLLEGE OF COMMERCE

Lesson Plan

Academic Session 2024-25 (Odd Sems.)

1st Semester (SMSM) under the FYUGP (2024-25) Syllabus

Major DSC-1: MANAGEMENT PRINCIPLES AND APPLICATIONS (SMSM)

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, Hertzberg	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

Major DSC-2: FINANCIAL ACCOUNTING-I (SMSM)

Unit	Topic	Hours
Unit I: Conceptual Framework and Accounting Process	Accounting as an information system; its users, functions, advantages and limitations; Cash basis and accrual basis of accounting; Capital and revenue expenditures and receipts	1
	Accounting Concepts	2
	Accounting process: recording of transactions, preparation of trial balance, transfer and closing entries	2
Unit II: Accounting for Depreciation, Reserves and Provisions	Depreciation: meaning, reasons, factors, different methods; Change in the method of depreciation	4
	Reserve: meaning, types; reserve fund; Provisions: meaning, accounting; Reserves vs. provisions	2
Unit III: Financial Statements	Financial Statements of Non-Profit Organization	3
	Financial Statements of Sole Proprietorship	5
	Financial Statements of Partnership	3
Unit IV: Consignment, Joint Venture and Sale or Return	Consignment	6
	Joint Venture	5
	Sale or Return	2
Unit V: Insurance Claim	Loss of Stock	5
	Loss of Profit	5

Minor DSC-1: BUSINESS LAWS (SMSM)

Unit	Topic	Hours
Unit I: The Indian Contract Act, 1872	Contract: meaning, characteristics and types; Essentials of a valid contract	2
	Discharge of a contract: modes of discharge, breach and remedies against breach of contract	2
	Contingent contracts; Quasi-contracts	1
	Basic concepts of special contracts: Contract of Indemnity and Guarantee, Bailment, Agency	2
Unit II: The Sale of Goods Act, 1930	Contract of sale: meaning and difference between sale and agreement to sell;	2
	Conditions and warranties; Transfer of ownership in goods including sale by a non-owner;	2
	Performance of contract of sale; Unpaid seller: meaning, rights of an unpaid seller	2
Unit III: Indian Partnership Act, 1932	Meaning of a partner and a firm; essential elements of a partnership	2
	Types of Partner; partnership distinguished from co-ownership, company, club;	1
	Partnership by: estoppels or holding out and limited ownership	1
	Registration of Partnership Firm and consequences of non-registration;	1
	Rights and Duties of a partner: relation of partners with third parties; implied authority of a partner and restrictions on it	2
	Dissolution of Firms: Meaning and ground of dissolution;	2
	Limited Liability Partnership, 2008: Similarity and difference with Partnership Act, 1932	2
Unit IV: The Negotiable Instrument Act, 1881	Negotiable instruments: Definition, features; Promissory Note, Bill of Exchange and Cheque: Essential characteristics and difference between them	4
	Cheque: Types, modes of crossing and endorsement; Holder and Holder in due Course: meaning and Rights	2
	Dishonour of Negotiable instruments: Modes of dishonour, consequences, notice of dishonour	2
Unit V: Consumer Protection Act, 2019	Objective of the Act; Definition of Complaint, Consumer, Consumer dispute, Goods, services	2
	Objectives of District, State and Central Consumer Protection Councils; Consumer Disputes Redressal Commission: Composition and jurisdiction of district, state and central Commission	3
	Mediation: Establishment of consumer mediation cell, empanelment, nomination, duty and replacement of mediator, procedure for mediation	3

VAC – 1: ENVIRONMENTAL EDUCATION (SMSM)

Units	Topics	Hours
Unit-1: Environmental education and sustainable development	Definition and objectives of Environmental education; Levels and significance of Environmental Education	2
	Sustainable Development- Definition; Sustainable Development Goals (SDGs)- targets and indicators, challenges and strategies for SDGs.	2
Unit-2: Natural Resources	Classification of natural resources- biotic and abiotic, renewable and non-renewable.	1
	Biotic resources: Major type of biotic resources- forests, grasslands, wetlands, wildlife and aquatic (fresh water and marine); Microbes as a resource; Status and challenges	1
	Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people	2
	Water resources: Fresh and marine water resources; Availability and use of water resources; Environmental impact of over-exploitation, issues and challenges; Water scarcity and stress; Conflicts over water	2
	Soil and mineral resources: Important minerals; Mineral exploitation; Environmental problems due to extraction of minerals and use; Soil as a resource and its degradation	2
Unit-3: Ecosystems and ecosystem services:	Concept of an ecosystem-Structure and function of an ecosystem. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids.	2
	Major ecosystem types in India and their basic characteristics- forests, wetlands, grasslands, agriculture	2
	Coastal and marine; Ecosystem services- classification and their significance. Forest Ecosystem of North Bengal.	2
Unit-4: Biodiversity and its conservation	Definition, types of biodiversity. Biodiversity Hot-spots. Bio-geographical classification of India. India as a mega-diversity nation.	2
	Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values	2
	Threats to biodiversity: Land use and land cover change; Commercial exploitation of species; Invasive species; Fire, disasters and climate change; man-wildlife conflicts.	2
	Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity. National and International Instruments for biodiversity conservation. Endangered and endemic species of India	2

Unit-5: Environmental Pollution and Management	Definition of pollution; Point sources and non-point sources of pollution.	1
	Air pollution: Sources of air pollution; Primary and secondary pollutants; Criteria pollutants- carbon monoxide, lead, nitrogen oxides, ground-level ozone, particulate matter and sulphur dioxide; Indoor air pollution; Adverse health impacts of air pollutants; Air pollution control. National Ambient Air Quality Standards. AQI.	1
	Water pollution: Sources of water pollution; River, lake and marine pollution, groundwater pollution; Water quality parameters and standards; adverse health impacts of water pollution on human and aquatic life. Water pollution control.	2
	Soil pollution and solid waste: Soil pollutants and their sources; Solid and hazardous waste; Impact on human health, Solid waste Management	1
	Noise pollution: Definition of noise; Unit of measurement of noise pollution; Sources of noise pollution; Noise standards; adverse impacts of noise on human health. Abatement of noise pollution.	1
	Thermal and Radioactive pollution: Sources and impact on human health and ecosystems.	2
	Role of an individual in prevention of pollution. Pollution case studies.	1
	Unit-6: Social Issues and the Environment	Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.
Disaster management: floods, earthquake, cyclone and landslides.	1	
Water conservation, rain water harvesting, watershed management	1	
Population explosion and environment Human Rights and environment.	1	
Role of women and environment. Role of Information Technology in Environment and human health.	2	
Environmental Movements.	1	
Unit-7: Environmental Treaties and Legislation	Major International Environmental Agreements:	1
Major Indian Environmental Legislation:	2	
Major International organizations and initiatives:	1	

SEC -1: TOURISM AND ENTREPRENEURSHIP (SMSM)

Module	Content	Hours
Module 1: Introduction to Tourism	Concepts of tourism, tourist, Forms of tourism – domestic tourism, outbound tourism and inbound tourism	2
	Types of tourism: Eco-tourism, Village Tourism, Sustainable Tourism, Medical Tourism, Cultural Tourism, Adventure Tourism, Religious/Pilgrimage Tourism, Cultural/Heritage Tourism, Culinary Tourism, Sports Tourism, Mountain Tourism, Desert Tourism, and Beach Tourism	4
	Tourism's positive and negative impact: Socio-cultural, economic, and environmental impact	2
Module 2: Tourism Organisations	National Tourist Organisation (NTO), functions of NTO	1
	Indian Association of Tour Operators (IATO), Travel Agents Association of India (TAAI)	1
	State Tourism Organisations (STO): Role of STO in promoting tourism in the States of India	2
	International Tourism Organisations: International Union of Official Travel Organisation (IUOTO), United Nations World Tourism Organisation (UNWTO) Role of Travel Agencies in Tourism	3
	Functions of a Travel Agency, Travel Organisations: Travel Agent Association of India (TAAI)	2
Module 3: Tourism Entrepreneurship	Importance of entrepreneurship in tourism, Factors influencing entrepreneurship	1
	Characteristics of entrepreneurship; Contributions of entrepreneur in development	2
	Entrepreneurship in Tourism and Hospitality Industry: Event Management - Scope of Event Management five Cs of events	2
	Key steps to successful events - Emerging areas of entrepreneurship in the tourism sector	1
	Finance and entrepreneurship: source of capital – commercial banks, financial corporations' other sources of financial assistance - District Industries Centre	2
Module 4: Tourism Resources in West Bengal	Role of West Bengal Tourism Development Corporation (WBTDC) in developing tourism in West Bengal	2
	Important tourism sites in West Bengal: Kolkata, Sunderban, Gangasagar, Digha, Mukutmanipur, Santiniketan, Mayapur, Bishnupur, Murshidabad, Malda, Hills of Darjeeling & Kalimpong, Dooars of Jalpaiguri & Alipurduar, and Cooch Behar.	7

1st Semester (MDC) under the FYUGP (2024-25) Syllabus

Major DSC-A1: MANAGEMENT PRINCIPLES AND APPLICATIONS (MDC)

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

Major DSC-B1: FINANCIAL ACCOUNTING-I (MDC)

Unit	Topic	Hours
Unit I: Conceptual Framework and Accounting Process	Accounting as an information system; its users, functions, advantages and limitations; Cash basis and accrual basis of accounting; Capital and revenue expenditures and receipts	1
	Accounting Concepts	2
	Accounting process: recording of transactions, preparation of trial balance, transfer and closing entries	2
Unit II: Accounting for Depreciation, Reserves and Provisions	Depreciation: meaning, reasons, factors, different methods; Change in the method of depreciation	4
	Reserve: meaning, types; reserve fund; Provisions: meaning, accounting; Reserves vs. provisions	2
Unit III: Financial Statements	Financial Statements of Non-Profit Organization	3
	Financial Statements of Sole Proprietorship	5
	Financial Statements of Partnership	3
Unit IV: Consignment, Joint Venture and Sale or Return	Consignment	6
	Joint Venture	5
	Sale or Return	2
Unit V: Control Ledger	Concepts and Accounting procedures	1
	Self Balancing	3
	Sectional Balancing	2

Minor DSC-1: BUSINESS LAWS (MDC)

Unit	Topic	Hours
Unit I: The Indian Contract Act, 1872	Contract: meaning, characteristics and types; Essentials of a valid contract	2
	Discharge of a contract: modes of discharge, breach and remedies against breach of contract	2
	Contingent contracts; Quasi-contracts	1
	Basic concepts of special contracts: Contract of Indemnity and Guarantee, Bailment, Agency	2
Unit II: The Sale of Goods Act, 1930	Contract of sale: meaning and difference between sale and agreement to sell;	2
	Conditions and warranties; Transfer of ownership in goods including sale by a non-owner;	2
	Performance of contract of sale; Unpaid seller: meaning, rights of an unpaid seller	2
Unit III: Indian Partnership Act, 1932	Meaning of a partner and a firm; essential elements of a partnership	2
	Types of Partner; partnership distinguished from co-ownership, company, club;	1
	Partnership by: estoppels or holding out and limited ownership	1
	Registration of Partnership Firm and consequences of non-registration;	1
	Rights and Duties of a partner: relation of partners with third parties; implied authority of a partner and restrictions on it	2
	Dissolution of Firms: Meaning and ground of dissolution;	2
	Limited Liability Partnership, 2008: Similarity and difference with Partnership Act, 1932	2
Unit IV: The Negotiable Instrument Act, 1881	Negotiable instruments: Definition, features; Promissory Note, Bill of Exchange and Cheque: Essential characteristics and difference between them	4
	Cheque: Types, modes of crossing and endorsement; Holder and Holder in due Course: meaning and Rights	2
	Dishonour of Negotiable instruments: Modes of dishonour, consequences, notice of dishonour	2
Unit V: Consumer Protection Act, 2019	Objective of the Act; Definition of Complaint, Consumer, Consumer dispute, Goods, services	2
	Objectives of District, State and Central Consumer Protection Councils; Consumer Disputes Redressal Commission: Composition and jurisdiction of district, state and central Commission	3
	Mediation: Establishment of consumer mediation cell, empanelment, nomination, duty and replacement of mediator, procedure for mediation	3

VAC-1: UNDERSTANDING INDIA (MDC)

Unit	Topic	Hours
UNIT I	Physical Features of India: Landscape, Mountains and Rivers	2
	Population, its growth, distribution and migration	2
	People and Culture of India: Major Festivals, Culinary traditions and Costumes	3
UNIT II	Religious Tradition of India: Vedic Age, Buddhism, Jainism, Bhakti, Sufi, Social Reform Movement and Revivalism	2
	Art and Architecture of India: Indus Town Planning, Rock Cut Architecture, Styles of Temple, Indo-Islamic Architecture, Colonial Architecture, Ajanta Painting and Bengal School of Art.	3
UNIT III	Freedom Struggle: Revolt of 1857, Formation of Indian National Congress,	2
	Swadeshi Movement, Gandhian Movements,	2
	Subhas Chandra Bose and INA, Independence and Partition of India	2
UNIT IV	Constitution of India: Preamble, Salient Features	1
	Fundamental Rights, Fundamental Duties	1
UNIT V	Indian Economy, Mixed Economy	1
	Planning Commission	2
	Liberalization after 1991	2

SEC -1: TOURISM AND ENTREPRENEURSHIP (MDC)

Module	Content	Hours
Module 1: Introduction to Tourism	Concepts of tourism, tourist, Forms of tourism – domestic tourism, outbound tourism and inbound tourism	2
	Types of tourism: Eco-tourism, Village Tourism, Sustainable Tourism, Medical Tourism, Cultural Tourism, Adventure Tourism, Religious/Pilgrimage Tourism, Cultural/Heritage Tourism, Culinary Tourism, Sports Tourism, Mountain Tourism, Desert Tourism, and Beach Tourism	4
	Tourism's positive and negative impact: Socio-cultural, economic, and environmental impact	2
Module 2: Tourism Organisations	National Tourist Organisation (NTO), functions of NTO	1
	Indian Association of Tour Operators (IATO), Travel Agents Association of India (TAAI)	1
	State Tourism Organisations (STO): Role of STO in promoting tourism in the States of India	2
	International Tourism Organisations: International Union of Official Travel Organisation (IUOTO), United Nations World Tourism Organisation (UNWTO) Role of Travel Agencies in Tourism	3
	Functions of a Travel Agency, Travel Organisations: Travel Agent Association of India (TAAI)	2
Module 3: Tourism Entrepreneurship	Importance of entrepreneurship in tourism, Factors influencing entrepreneurship	1
	Characteristics of entrepreneurship; Contributions of entrepreneur in development	2
	Entrepreneurship in Tourism and Hospitality Industry: Event Management - Scope of Event Management five Cs of events	2
	Key steps to successful events - Emerging areas of entrepreneurship in the tourism sector	1
	Finance and entrepreneurship: source of capital – commercial banks, financial corporations' other sources of financial assistance - District Industries Centre	2
Module 4: Tourism Resources in West Bengal	Role of West Bengal Tourism Development Corporation (WBTDC) in developing tourism in West Bengal	2
	Important tourism sites in West Bengal: Kolkata, Sunderban, Gangasagar, Digha, Mukutmanipur, Santiniketan, Mayapur, Bishnupur, Murshidabad, Malda, Hills of Darjeeling & Kalimpong, Dooars of Jalpaiguri & Alipurduar, and Cooch Behar.	7

3rd Semester under the FYUGP (2023-24) Syllabus

Major: ADVANCED FINANCIAL ACCOUNTING

Unit	Topic	Hours
Unit I: Branch Accounting	Dependent branches: Concept, features and accounting under different methods	9
	Independent branches: Adjustment entries and preparation of consolidated profit and loss account and balance sheet	6
Unit II: Accounting for Hire Purchase	Concept, Features; Hire Purchase vs. Instalment Payment System	1
	Accounting treatment of hire purchase	6
	Stock and Debtors system	4
Unit III: Dissolution of Partnership Firm	Accounting treatment including insolvency of partners	2
	Application of Garner vs. Murray rule	4
	Piecemeal distribution	4
	Conversion of firm into a company	2
Unit IV: Accounting from Incomplete Records	Meaning, features and limitations of Incomplete Records; Double entry System vs. Single Entry System	2
	Preparation of Final Accounts and Balance Sheet from Incomplete Records	6
Unit V: Introduction to Indian Government Accounting	Commercial Accounting vs. Government Accounting; Objectives of Government Accounting	2
	Basic Principles of Government Accounting in India	1
	Nature and accounting procedure of the Consolidated Fund	1
	Public Accounts and the Contingency Fund of India	1

Major: CORPORATE ACCOUNTING

Unit	Topic	Hours
Unit I: Issue and Redemption of Shares	Issue (Pro-rata Allotment), Forfeiture and Reissue of forfeited shares	3
	Theoretical concepts on depository system, book building method	1
	Underwriting of shares, buyback of shares	1
	Issue of Bonus and Rights Shares	2
	Redemption of preference shares	3
Unit II: Final Accounts	Preparation of Profit and Loss Account and Balance Sheet of corporate entities	10
Unit III: Valuation of Goodwill and Shares	Valuation of Goodwill	3
	Valuation of Shares	5
Unit IV: Amalgamation and Reconstruction of Companies	Concepts, types and accounting treatment as per Accounting for Amalgamation	4
	Internal reconstruction: concepts and accounting	3
Unit V: Accounts of Holding Companies/Parent Companies	Preparation of consolidated balance sheet with one subsidiary company	12

Major: BUSINESS LAWS

Unit	Topic	Hours
Unit I: The Indian Contract Act, 1872	Contract: meaning, characteristics and types; Essentials of a valid contract	2
	Discharge of a contract: modes of discharge, breach and remedies against breach of contract	2
	Contingent contracts; Quasi-contracts	1
	Basic concepts of special contracts: Contract of Indemnity and Guarantee, Bailment, Agency	2
Unit II: The Sale of Goods Act, 1930	Contract of sale: meaning and difference between sale and agreement to sell;	2
	Conditions and warranties; Transfer of ownership in goods including sale by a non-owner;	2
	Performance of contract of sale; Unpaid seller: meaning, rights of an unpaid seller	2
Unit III: Indian Partnership Act, 1932	Meaning of a partner and a firm; essential elements of a partnership	2
	Types of Partner; partnership distinguished from co-ownership, company, club;	1
	Partnership by: estoppels or holding out and limited ownership	1
	Registration of Partnership Firm and consequences of non-registration;	1
	Rights and Duties of a partner: relation of partners with third parties; implied authority of a partner and restrictions on it	2
	Dissolution of Firms: Meaning and ground of dissolution;	2
	Limited Liability Partnership, 2008: Similarity and difference with Partnership Act, 1932	2
Unit IV: The Negotiable Instrument Act, 1881	Negotiable instruments: Definition, features; Promissory Note, Bill of Exchange and Cheque: Essential characteristics and difference between them	4
	Cheque: Types, modes of crossing and endorsement; Holder and Holder in due Course: meaning and Rights	2
	Dishonour of Negotiable instruments: Modes of dishonour, consequences, notice of dishonour	2
Unit V: Consumer Protection Act, 2019	Objective of the Act; Definition of Complaint, Consumer, Consumer dispute, Goods, services	2
	Objectives of District, State and Central Consumer Protection Councils; Consumer Disputes Redressal Commission: Composition and jurisdiction of district, state and central Commission	3
	Mediation: Establishment of consumer mediation cell, empanelment, nomination, duty and replacement of mediator, procedure for mediation	3

Minor: DIGITAL FLUENCY

Unit	Topic	Hours
Unit I: Introduction to Digital Fluency and Word Processing	Digital Fluency: concept, scope, objectives, importance and significance	1
	Word processing concepts, use of templates	2
	Working with word document: editing text, find and replace text, formatting, spell check, autocorrect, auto text; bullets and numbering, tabs, paragraph formatting, indent, page formatting, header and footer	4
	Tables: inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with Database); Printing documents	3
Unit II: Spreadsheet and its Business Applications	Spreadsheet concepts; Managing worksheets;	1
	Formatting, entering data, editing, and printing a worksheet	2
	Handling operators in formula; Project involving multiple spreadsheets	2
	Organizing Charts and graphs; Generally used Spreadsheet functions: mathematical, statistical, financial, logical, date and time, lookup and reference	3
Unit III: Preparing Presentations	Basics of presentations: Slides, fonts, drawing, editing;	3
	Inserting: tables, images, texts, symbols, media; Design; Transition; Animation; Slideshow	4
Unit IV: Database Management System (DBMS) and Basic Concepts of Big Data Analytics	Database Management System (DBMS): Introduction: Data, information and knowledge, prerequisite of information, need for information;	1
	Fundamentals of Database; Logical Data Concepts; Physical Data Concepts;	2
	Definition of DBMS; Need, benefits, components of Database Administrator (DBA), Database Models and Database Languages	4
	Big Data Analytics: Definition, Importance, Objectives, Benefits and Limitations, Challenges, Process and Sources	2
Unit V: Artificial Intelligence (AI) and Cyber Security	Artificial Intelligence(AI): Definition of Intelligence, Turing Test, Definition of Artificial Intelligence, Domain Areas of AI	2
	Knowledge Based Systems, First Order Predicate Logic(FOPL), Fuzzy Logic,	2
	Associative Networks, Searching Techniques- Uninformed and Informed,	1
	Natural Language Processing(NLP), Uses of NLP	1
	Expert Systems- Characteristics, Applications, Uses, Benefits, Limitations, Neural Networks- Benefits, Applications, AI Languages	2
	Cyber Security: Definition, Types of Attacks, Effects of Cyber Attacks	1
	Steps to Cyber Security, Types of Cyber Security, Essential Elements	1
	Components of Strong Cyber Security Defense System, Tools for Cyber Security, Security Policy	2
	Procedure and Practices, Prevention of Cyber Attacks on the Company	1

Minor: BUSINESS OPERATIONS OF MSMEs

Unit	Topic	Hours
Unit I: Introduction	Concept, features and evolution of MSMEs; Role and Significance of MSMEs in economic development in India	2
	MSMEs and Entrepreneurship Development	1
	Steps involved in setting up MSMEs; Major Challenges and Opportunities	2
Unit II: Policy Framework and Government Initiatives	MSME policy in India; Agencies for Policy formulation and implementation	2
	Government Schemes for MSMEs; Subsidies support on ISO Certification & skills upgradation	3
	Special benefits of imports and exports	1
	State government support on industrial infrastructure	2
	GST and its exemptions	1
Unit III: Institutional and Financial Support	Institutions supporting MSMEs and their roles: Central level institutions,	2
	State level institutions, financial institutions and other agencies (SSI Board, SIDO, SISI, NSIC, SIDBI, DICs, SFCs, SIDC/SIIC, SSIDC, RRBs Co-operative Banks, etc.);	6
	Sources of Finance: long-term, short-term; venture capital, hybrid capital; Assessment of Term financing/ working capital for MSMEs	2
Unit IV: Management and Development	Management of product line, enhancing productivity	2
	Market promotion and technological development	2
	Credit Risk Management: appraisal, assessment, monitoring and review; Management of NPAs	4
	Identifying sickness in SMEs: Reasons and remedies; Restructuring, Revival and Rehabilitation of MSMEs	3

5th Semester (Honours) under the CBCS Revised Syllabus

CC-11: Fundamentals of Investment (Honours)

Unit and Topic	Content	Hours
Unit I: The Investment Environment	The investment decision process; Types of Investments – Commodities, Real Estate and Financial Assets	2
	The Indian securities market- the market participants and trading of securities	2
	Security market indices, sources of financial information	2
	Concept of return and risk; Impact of Taxes and Inflation on return	4
Unit II: Fixed Income Securities	Bond: Features, types of bonds	2
	Estimating bond yields, bond valuation	6
	Types of bond risks, default risk and credit rating	7
Unit III: Approaches to Equity Analysis	Introductions to Fundamental Analysis	3
	Technical Analysis	3
	Efficient Market Hypothesis	3
	Dividend capitalization models and price-earnings multiple approach to equity valuation	6
Unit IV: Portfolio Analysis and Financial Derivatives	Concept of Portfolio and Portfolio Management	2
	Computation of Portfolio Risk and Return	4
	Diversification of assets and its impact on risk and return on the portfolio	2
	Concepts Mutual Funds, Mutual fund types and risk and return trade off.	3
	Introduction to Financial Derivatives; Financial Derivatives Markets in India	4
Unit V: Investor Protection	Role of SEBI and stock exchanges in investor protection	3
	Investor grievances and their redressal system	4
	Insider trading, investors' awareness and activism	3

CC-12: Income Tax Law and Practice in India (Honours)

Unit I: Introduction	Basic concepts: Income, Agricultural Income, Person, Assessee, Assessment Year, Previous Year,	2
	Gross Total Income, Total Income,	1
	Maximum Marginal Rate of Tax; Permanent Account Number	1
	Residential Status;	3
	Scope of Total Income on the Basis of Residential Status	2
	Exempted Income under Section 10	1
Unit II: Income of Individual under Different Heads- (Part-I)	Income from Salaries	16
	Income from House Property	8
Unit III: Income of Individual under Different Heads- (Part-II)	Profits and Gains of Business or Profession;	6
	Capital Gains;	6
	Income from Other Sources	3
Unit IV: Total Income and Tax Liability of Individual	Income of other persons included in Assessee's Total Income;	2
	Aggregation of Income and Set-off and Carry Forward of Losses;	4
	Deductions from Gross Total Income;	3
	Rebates and Reliefs;	1
	Computation of Total Income of Individuals;	3
	Tax Liability of an Individual.	3

DSE-1: Computer Applications in Business

Unit and Topic	Content	Hours
Unit I: Word Processing	Introduction to Word Processing, Word processing concepts, Use of Templates	1
	Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer;	3
	Tables: Inserting, filling and formatting a table;	2
	Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents	2
Unit II: Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media;	3
	Design; Transition; Animation; and Slideshow.	3
		3
Unit III: Spreadsheet and its Business Applications	Spreadsheet concepts: Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet;	2
	Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs	2
	Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database and Text functions	3
		3
Unit IV: Creating Business Spreadsheet	Creating Spreadsheet in the areas of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting;	5
	Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression	4

DSE-2: Management Accounting

Unit and Topic	Content	Hours
Unit I: Introduction	Meaning, Objectives, Nature and Scope of management accounting	2
	Difference between cost accounting and management accounting	2
	Cost control and Cost reduction, Cost management	2
Unit II: Ratio Analysis	Definition , Importance & limitations of Ratio Analysis	2
	Interested Parties in Ratio Analysis Classification & calculation of different types of Ratio and their implications	8
Unit III: Budgetary Control	Concept of budget , Types of Budgets	1
	Budgeting and budgetary control, objectives, merits, and limitations	3
	Preparation of Cash and Flexible Budgets; Zero Base Budgeting	10
Unit IV: Standard Costing	Meaning of standard cost and standard costing	1
	Advantages, limitations and applications of standard costing	1
	Variance Analysis–material, labour and overheads variances	8
	Control Ratios	2
Unit V: Marginal Costing and Decision- Making	Marginal Costing: Meaning, Absorption versus Variable Costing	2
	Cost-Volume-Profit Analysis, Profit/ Volume ratio; Break-even analysis-algebraic and graphical methods	4
	Decision making:	8
Unit VI: Contemporary Issues	Responsibility Accounting: Concept, Significance, Different Responsibility Centres;	3
	Transfer Pricing	2

5th Semester (Program) under the CBCS Revised Syllabus

DSE-1: Income Tax Law and Practice in India (Program)

Unit I: Introduction	Basic concepts: Income, Agricultural Income, Person, Assessee, Assessment Year, Previous Year,	2
	Gross Total Income, Total Income,	1
	Maximum Marginal Rate of Tax; Permanent Account Number	1
	Residential Status;	3
	Scope of Total Income on the Basis of Residential Status	2
	Exempted Income under Section 10	1
Unit II: Income of Individual under Different Heads-(Part-I)	Income from Salaries	16
	Income from House Property	8
Unit III: Income of Individual under Different Heads-(Part-II)	Profits and Gains of Business or Profession;	6
	Capital Gains;	6
	Income from Other Sources	3
Unit IV: Total Income and Tax Liability of Individual	Income of other persons included in Assessee's Total Income;	2
	Aggregation of Income and Set-off and Carry Forward of Losses;	4
	Deductions from Gross Total Income;	3
	Rebates and Reliefs;	1
	Computation of Total Income of Individuals;	3
	Tax Liability of an Individual.	3

DSE-2: Management Accounting (Program)

Unit and Topic	Content	Hours
Unit I: Introduction	Meaning, Objectives, Nature and Scope of management accounting	2
	Difference between cost accounting and management accounting	2
	Cost control and Cost reduction, Cost management	2
Unit II: Ratio Analysis	Definition , Importance & limitations of Ratio Analysis	2
	Interested Parties in Ratio Analysis Classification & calculation of different types of Ratio and their implications	8
Unit III: Budgetary Control	Concept of budget , Types of Budgets	1
	Budgeting and budgetary control, objectives, merits, and limitations	3
	Preparation of Cash and Flexible Budgets; Zero Base Budgeting	10
Unit IV: Standard Costing	Meaning of standard cost and standard costing	1
	Advantages, limitations and applications of standard costing	1
	Variance Analysis–material, labour and overheads variances	8
	Control Ratios	2
Unit V: Marginal Costing and Decision- Making	Marginal Costing: Meaning, Absorption versus Variable Costing	2
	Cost-Volume-Profit Analysis, Profit/ Volume ratio; Break-even analysis-algebraic and graphical methods	4
	Decision making:	8
Unit VI: Contemporary Issues	Responsibility Accounting: Concept, Significance, Different Responsibility Centres;	3
	Transfer Pricing	2

GE-1: Elementary Concepts of Micro & Macro Economics (Program)

Unit and Topic	Content	Hours
Unit I: Demand and Consumer Behaviour	Concepts of revenue: marginal and average	2
	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
Unit II: Production and Cost	Price change and income and substitution effects;	1
	Indifference curves as an analytical tool	2
	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
Unit III: Perfect Competition and Imperfect Competitions	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
	Perfect competition: Assumptions, Equilibrium, Producer surplus	4
Unit IV: Introduction to Macroeconomics	Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve.	1
	Discriminating Monopoly and the Measurement of Monopoly power	2
	Concept and features of monopolistic competition, oligopoly and duopoly	1
	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	2
Unit V: Inflation, Unemployment and Open Economy		3
	Inflation: Causes of rising and falling inflation	2
	Inflation and interest rates, Social costs of inflation.	1
	Unemployment – natural rate of unemployment, frictional and wait unemployment	1
		3

SEC-3: Computer Applications in Business (Program)

Unit and Topic	Content	Hours
Unit I: Word Processing	Introduction to Word Processing, Word processing concepts, Use of Templates	1
	Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer;	3
	Tables: Inserting, filling and formatting a table;	2
	Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents	2
Unit II: Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media;	3
	Design; Transition; Animation; and Slideshow.	3
		3
Unit III: Spreadsheet and its Business Applications	Spreadsheet concepts: Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet;	2
	Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs	2
	Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database and Text functions	3
		3
Unit IV: Creating Business Spreadsheet	Creating Spreadsheet in the areas of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting;	5
	Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression	4