

Semester I, Financial Accounting-I									
Distribution of Syllabus									
Paper-I: Subject Code:FACACOROIT									
	Headlines of the Chapters with the topic	No. of Lectures	July to September		Internal Examination	October (2 weeks)	Rest of October & November		Final Semester Examination
			No. of Lectures				No. of Lectures		
			Theory	Tutorial			Theory	Tutorial	
Unit I	Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information.	5	3	1	End of September	Puja Vacation	2	1	End of December
(INTRODUCTION)	Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance.								
	Bases of accounting; Cash Basis and Accrual Basis.								
	Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.								
Unit II	Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses	15	8	2			7	2	
(Determination of Business Income)	. • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.								

	The nature of depreciation- -Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation.						
	Accounting for depreciation:						
	Asset-depreciation, Asset-provision.						
	Reserves and provisions: Meaning; Objective; Types & Accounting.						
	Capital and revenue expenditures and receipts (general introduction only).						
	Adjustment and rectification entries						
Unit III	Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).	15	7	2		8	1
(Introduction to Accounting Standard)							
Introduction to Accounting Theory	Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting .						
Unit IV	Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing,	15	10	2		5	1
(Final accounts of Trading Concern)	Trading, P/L A/c and Balance Sheet						
Unit V	Preparation of financial	15	10	2		5	2

	statements:							
Financial statements from Incomplete records and of	from incomplete records							
NPO	of non-profit organization							
Unit VI	Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission.							
Accounting for special sales transaction	Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee.							
	Accounting for sale on approval.							
Sectional and Self balancing ledger	Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.	25	15	3		10	2	
Insurance claim for loss of stock and for loss of profit	Loss of stock: Physical & ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc. Loss of profit: Concept – Insured & uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems).							

ACADEMIC CALENDER

Semester I, B.Com. General , Principles and Practice of Management

Distribution of Syllabus

Paper-2 : Subject Code: FACGCOR02T

	Headlines of the Chapters with the topic	No. of Lectures	July to September		Internal Examination	October (2 weeks)	Rest of October & November		Final Semester Examination
			No. of Lectures				No. of Lectures		
			Theory	Tutorial			Theory	Tutorial	
Unit I (Introduction)	Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills. Different Schools of Management Thought: Classical School-- - Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach	20	12	1	End of September	Puja Vacation	8	1	End of December
Unit II (Planning)	Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning--- Concept; Forecasting--- Concept, Techniques	10	6	2			4	2	
Unit III	Concept, Importance,	20	12	2			8	1	

(Organizing)	Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management -Concept and determining factors.			
Unit IV (Directing and Staffing)	Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance	20	13	2
Unit V (Motivation, Co-ordination and Control)	Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools	20	10	2

7	1
10	2

ACADEMIC CALENDER									
Semester I, B.COM HONOURS, Subject: Business Economics									
Distribution of Syllabus									
Paper-3 : Subject Code: FACAGECOIT									
	Headlines of the Chapters with the topic	No. of Lectures	July to September		Internal Examination	October (2 weeks)	Rest of October & November		Final Semester Examination
			No. of Lectures				No. of Lectures		
			Theory	Tutorial			Theory	Tutorial	
Unit I (Consumer Theory)	Indifference curve approach: Consumer's preferences; Budget line; Consumer's equilibrium; Income consumption curve, Price consumption curve and the derivation of demand curve for a commodity (Normal, Inferior, Giffen); Hicksian decomposition of price Effect into income and substitution effect.	18	12	1	End of September	Puja Vacation	6	1	End of December
Unit II (Demand & Supply)	(a)Demand and Supply: Law of demand, Determinants of demand, Movements vs. shift in demand curve, Exceptions to the law of demand, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination. (b)Measurement of various Elasticity of demand, Elasticity of supply.	18	11	2			7	2	

<p>Unit III</p> <p>(Production and Cost)</p>	<p>(a)Production: Concept of production and production function, Homogeneous production function; Law of variable proportions; Isoquant: definition and properties, Return to scale.</p> <p>(b)Costs: Costs in the short run and in the long run.</p>	12	7	2	5	1
<p>Unit IV</p> <p>(Market Structure)</p>	<p>(a)Perfect Competition: Assumptions --Theory of a firm under perfect competition, Demand and Revenue, Equilibrium of the firm in the short run and long run.</p> <p>(b)Monopoly: Short-run and long-run equilibrium of monopoly firm, Concept of supply curve under monopoly, Allocation inefficiency and dead-weight loss monopoly, Price discrimination.</p> <p>(c)Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumptions; Short run and Long run Equilibrium. (ii) Oligopoly, Duopoly – basic characteristics.</p>	20	13	2	7	1

Unit V (National Income)	National Income Accounting, Concepts of GDP, GNP, NNP, NDP, Real and Nominal National Income, Circular flow of income	12	6	1
Unit VI (Money and Inflation)	Concept of demand for and supply of money --Quantity theory of money and Keynesian theory of demand for money, Measures of money supply, High powered money, Concept of Inflation, Demand-pull and cost push theories of inflation, Monetary and fiscal policies to control inflation.	10	5	1

	6	1
	5	1

ACADEMIC CALENDER									
Semester II, B.COM GENERAL , Cost and Management Accounting									
Distribution of Syllabus									
Subject Code: FACGCOR03T									
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (Introduction)	Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)	10	5	1	End of September	Puja Vacation	5	0	End of December
Unit II (Materials & Material Costs)	Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.	10	6	2			4	2	
Unit III (Labour Employee Cost And incentive systems)	Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time(Causes and treatment in Cost Accounting). Overtime (its effect and treatment in Cost Accounting) Labour Turnover(causes , impact and methods of calculating labour turn over). Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives (Halsey, Halsey-Weir, Rowan and Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.	15	7	1			8	1	
Unit IV (Overhead and Cost statement)	*Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral. *Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads. *Administration and Selling & Distribution Overheads and their charging : an introduction only.*Preparation of Cost Sheet and estimation	20	13	2			7	1	
Unit V (Cost Book- keeping)	Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	10	6	1			4	1	
Unit VI (Costing Methods)	Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing. Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts ,Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries. Service Costing and output costing: Introduction; Motor Transport Costing only. Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases.)	25	15	3			10	2	

ACADEMIC CALENDER									
Semester II, B.COM HONOURS , Marketing Management and Human Resource Management									
Distribution of Syllabus									
Paper-II : Subject Code: FACACORO4T									
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (Introduction to Marketing Management)	Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing. Marketing Mix: Concept & Elements. Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation. Factors determining Market Segmentation.	15	8	1	End of September	Puja Vacation	7	1	End of December
Unit II (Product & Pricing)	Product: Meaning & importance, Classification, Product Mix. Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling. Price & Pricing: Concept & importance, Pricing methods & policies. Factors to be considered in pricing of a product.	15	7	2			8	2	
Unit III (Physical Distribution & Promotion)	Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix- Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen.	15	7	1			8	1	
HUMAN RESOURCE MANAGEMENT Unit IV (Fundamentals of HRM)	Meaning and concept of HRM. Evolution & Developments of HRM (in brief). Nature, objectives, importance, scope and functions of HRM, Job Analysis – Definition, Human resource planning- Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization.	15	8	2			7	1	
Unit V (Acquisition & Development of Human Resource)	Recruitment of Human resources – Sources (internal & external) Advantages and disadvantages of internal and external sources of recruitment. Selection of Human resources – Definition, concept , significance and steps involved in selection process. Needs, objectives, and benefits of Training and Development. Difference between training and education. Different Training methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits.	15	7	1			8	1	
Unit VI (Maintenance of Human Resource)	Job evaluation- Definition, Objectives, procedures and advantages. Job Analysis- Definition, uses , process, purpose methods and aspects (Job description & Job specification). Performance Appraisal - Meaning, objectives, methods of appraisal (brief concept of all traditional and modern methods along with their advantages and disadvantages). Potential Appraisal – objectives and requirements, Remuneration System. Industrial Relations- definition features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations. Systems approach to industrial relations.	15	8	2			7	1	

ACADEMIC CALENDER									
Semester II, B.COMGENERAL : BUSINESS MATHEMATICS AND STATISTICS									
Distribution of Syllabus									
Paper-3 : Subject Code: FACGCOR04T									
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (Set Theory)	Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.	4	2	1	End of September	Puja Vacation	2	0	End of December
Unit II (Matrices and Determinants:)	Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule.	10	6	2			4	2	
Unit III (Basic Mathematics for Finance)	Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.	20	12	1			8	1	
Unit IV (Basics of Statistics)	Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.	5	3	1			2	1	
Unit V (Measure of Central Tendency & Dispersion)	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	15	8	1			7	1	
Unit VI (Bivariate Analysis)	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients.	20	10	1			10	2	
Unit VI (Time-based Data: Index Numbers and Time-Series Analysis)	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	16	8	1			8	1	

ACADEMIC CALENDER

Semester 3, B.COM GENERAL : BUSINESS REGULATORY FRAMEWORK

Distribution of Syllabus

Paper-1 : Subject Code: FACGCOR05T

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (The Indian Contract Act,1872)	Contract – meaning, characteristics and kinds, Essentials of a valid contract Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake Legality of objects and Consideration Void and Voidable agreements – Definition, Types and Distinction Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges	20	10	1			10	0	
Unit II (The Sales of goods Act, 1930)	Contract of sale, meaning and difference between sale and agreement to sell Conditions and warranties Transfer of ownership in goods including sale by a non-owner Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer	10	6	2			4	2	
Unit III (The Partnership Laws 3A. The Partnership Act, 1932)	. Definition – Partner, Partnership Nature and Characteristics of Partnership Types of Partners Registration of a Partnership Firms and consequences of non-registration Rights and Duties of Partners Dissolution of firms – meaning and grounds.	10	6	1			4	1	
(3B. The Limited Partnership Act, 2008)	Definition Salient Features of LLP Advantages and disadvantages of LLP Differences between: LLP and Partnership, LLP and Company Incorporation of LLP	10	6	1			4	1	
Unit V (The Negotiable Instrument Act,1881)	Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) Endorsement: Types of Endorsement	20	10	1			10	1	

End of September

Puja Vacation

End of December

	Holder and Holder in Due Course, Privileges of Holder in Due Course. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting e) Discharge of Negotiable Instruments: Meaning and Modes			
Unit VI (The Consumers Protection Act,1986)	Objectives and features of Consumers Protection Act Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person Unfair trade practices Consumer Protection Council (Central, State and District – their constitutions and objectives) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission	10	5	1
Unit VI (Electronic Commerce Act, 1998)	Definitions: Computer, Electronic signature, Internet, Information. Formation and Validity of Electronic Contracts (e- contracts) (Section 15) Effectiveness between parties(Section16)	10	5	1

5	1
5	1

ACADEMIC CALENDER

Semester 3, B.COM HONOURS : DIRECT TAXATION

Distribution of Syllabus

Paper-5 : Subject Code: FACACOR06T

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (Introduction)	Concept of direct and indirect taxes, assessment year, previous year, person, assessee, income, sources of income, heads of income, agricultural income, gross total income, total income. Residential status of individuals, place of accrual and receipt of income, incidence of tax. c)Incomes exempted under section 10(1), 10(2A), 10(7), 10(10), 10(10A), 10(10AA),10(10B), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(34A), 10(35), 10(38).	15	8	1	End of September	Puja Vacation	7	0	End of December
Unit II (Computation of Incomes under the heads)	Salary Income from House Property	45	25	2			20	1	
Unit II (Computation of Incomes under the following heads of income:)	Profits and gains from business or profession [sec. 28, 32, 35, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 37(2B), 40A(3), 43B.] Capital gains: Meaning and types of capital assets, simple computation of STCG and LTCG Income from other sources (excluding deemed dividend).						9	1	
Unit IV (Computation of Total income and tax liability)	Aggregation of income, set-off and carry forward of losses, deductions under section 80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D, 80DD, 80DDB, 80E, 80G and 80GG, 80TTA, 80U,computation of total income of individuals, tax liability of individuals, rebate, TDS from salary, net tax liability.	20	11	1			4	0	
Unit V (Assessment of Income)	Due dates for filing of return, defective return, revised return, belated return, self-assessment, scrutiny and best judgement assessment, advance payment of tax for individuals (due dates for advance payment of tax for individuals, consequences of failing to pay advance tax without computations of interest).	10	6	1					

ACADEMIC CALENDER									
Semester III , B.COM GENERAL :									
FINANCIAL ACCOUNTING II									
Distribution of Syllabus									
Paper-3 : Subject Code: FACGCOR06T									
	Headlines of the Chapters with the topic	No. of Lectures	July to September		Internal Examination	October (2 weeks)	Rest of October & November		Final Semester Examination
			No. of Lectures				No. of Lectures		
			Theory	Tutorial			Theory	Tutorial	
Unit I (Partnership Accounts - I)	<u>Profit and Loss Appropriation Accounts</u> Capital & Current A/C, Correction of appropriation items with retrospective effect. <u>Change in Constitution of Firm</u> Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission – treatment of Goodwill, revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner.	20	11	1	End of September	Puja Vacation	9	0	End of December
Unit II (Partnership Accounts - II)	<u>Accounting for Dissolution of Firm</u> Insolvency of one or more partner, Consideration of private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). Conversion of Partnership into Limited Company	25	13	2			12	2	
Unit III (Branch Accounting)	Concept of Branch, Types of Branches. Synthetic Method - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses. Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.	10	5	1			5	1	
Unit IV (Hire Purchase and Instalment Payment System)	Meaning, Difference with Instalment payment system, Allocation of Interest. Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only).	13	7	1			6	1	
Unit V (Departmental Accounts)	Concept, Objectives of preparation of departmental accounts. Apportionment of common cost, Preparation of Departmental Trading & P/L Account, Consolidated Trading & P/L Account, Inter departmental transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit.	10	5	1			5	1	
Unit VI (Investment Accounts)	Preparation of Investment Account – treatment of brokerage, STT, cum and ex – interest, Valuation of Investment under FIFO and Average method. Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Transfer of securities (Simple problem).	13	6	1			4	2	

ACADEMIC CALENDER

Semester III , B.COM HONOURS :

INFORMATION TECHNOLOGY & ITS BUSINESS APPLICATIONS

Distribution of Syllabus

Paper-5 : Subject Code: FACSSEC01M

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination			
			Theory	Tutorial			Theory	Tutorial				
Unit I (Information Technology and Business)	<u>Module I</u> Information Technology and Its Application in Business (Theory)	15	8	1			7	0				
	Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].											
Unit II (Word Processing)	<u>Module II</u> Information Technology and Its Application in Business (Practical)	5	3	1			End of September	Puja Vacation		2	0	End of December
	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, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities											
Unit III (Preparing Presentations)	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.	5	3	0					2	1		
Unit IV (Spreadsheet and Computerised Accounting)	Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Tally – Basic Features.	20	10	1					10	1		

ACADEMIC CALENDER

Semester III , B.COM GENERAL , :

INFORMATION TECHNOLOGY & ITS BUSINESS APPLICATIONS

Distribution of Syllabus

Paper- :2 ,B.COM GENERAL , Subject Code: FACSSEC01M

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (Information Technology and Business)	<u>Module I</u> Information Technology and Its Application in Business (Theory) Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].	15	8	1	End of September	Puja Vacation	7	0	End of December
Unit II (Word Processing)	<u>Module II</u> Information Technology and Its Application in Business (Practical) 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, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities	5	3	1			2	0	
Unit III (Preparing Presentations)	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.	5	3	0			2	1	
Unit IV (Spreadsheet and Computerised Accounting)	Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Tally – Basic Features.	20	10	1			10	1	

ACADEMIC CALENDER

Semester IV , B.COM HONOURS :

COMPANY LAW

Distribution of Syllabus

Paper-1 : Subject Code: FACACOR08T

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (INTRODUCTION TO COMPANY)	Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporate veil.	20	10	1	End of September	Puja Vacation	10	0	End of December
Unit II (FORMATION OF A COMPANY)	Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.	20	10	1			10	1	
Unit III (COMPANY ADMINISTRATION & MANAGEMENT)	Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.	15	8	1			7	1	
Unit IV (SHARE CAPITAL & DEBENTURES)	Share Capital: Meaning, Types of shares, Provisions relating to issue of new shares, Allotment, forfeiture of shares, Provision for issue of ESOP, bonus shares, right shares, sweat equity, transfer of shares. Redemption of Preference shares. Debentures: meaning and provisions for issue and redemption. Rules in respect of payment of dividends.	15	7	1			8	1	
Unit V (CORPORATE MEETINGS)	Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions.	20	10	1			10	1	

ACADEMIC CALENDER

Semester IV , B.COM HONOURS :

INDIRECT TAXATION

Distribution of Syllabus

Paper-2 : Subject Code: FACACOR09T

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (GST: Basic concepts)	Concept of Goods and Service tax; Pre- and post-GST indirect tax structure in India; GST council; GSTN; Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Recipient, Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST.	10	6	1	End of September	Puja Vacation	4	0	End of December
Unit II (GST: Supply)	Meaning of taxable event; Meaning of goods and services; Supply – Definition, Supply of goods and services, negative list; Different types of supply – taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed supply; Meaning of Reverse Charge, Supplies of goods and services liable to be reverse charged, Composition Levy.	15	8	1			7	2	
Unit III (GST: Valuation, Time and Place of Supply)	Transaction value – Meaning, Inclusion in and exclusion from transaction value; Time of supply – Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods; Place of supply – how to find out.	20	10	1			10	1	
Unit IV (Input Tax Credit and Tax Liability)	Meaning of input tax, Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Time limit to avail input tax credit; Documentary requirements, Input tax credit for payment of SGST, CGST, UTGST and IGST; Payment of GST.	15	7	1			8	1	
Unit V (GST: Registration and Returns)	Persons liable to be registered; Persons not required to be registered; Procedure for registration; Voluntary registration; Tax Invoice; Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note; GST returns and filing.	10	5	1			5	1	
Unit VI (Customs)	Definition as per Customs Act – Territorial waters, Indian customs waters, Goods, Customs Station, India, Imported Goods, Export Goods; Taxable event; Types of Customs duties; Valuation for Customs Duty (simple problems on transaction value only); Baggage; Flow patterns of Import and Export of goods.	20	10	1			10	2	

ACADEMIC CALENDER

Semester IV , B.COM HONOURS :

COST & MANAGEMENT ACCOUNTING II

Distribution of Syllabus

Paper-3 : Subject Code: FACACOR10T

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (Joint Product & By product)& (Activity Based Costing)	Meaning, Treatment and apportionment of cost; Decision relating further processing Problems of traditional costing; Meaning of Activity Based Costing; Cost analysis under ABC; Application of ABC (Simple Problems)	20	10	1	End of September	Puja Vacation	10	0	End of December
Unit II (Budget and Budgetary Control)	Budget and Budgetary Control; Principal budget factor, Merits & limitations; Preparation and monitoring procedures, Fixed and Flexible budget, Preparation of functional budgets – Concepts, Cash Budget.	15	8	1			7	2	
Unit III (Standard Costing)	Standard Costs and Standard Costing; Uses & Importance. Differences with Budgetary Control, Advantages & limitations; Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances.	20	10	1			10	1	
Unit IV (CVP Analysis, Marginal Costing)	CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph. Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.	20	10	1			10	1	
Unit V (Short-term Decision Making)	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity. (with simple type of problems).	15	8	1			7	1	

ACADEMIC CALENDER

Semester IV , B.COM HONOURS :

ENTREPRENEURSHIP DEVELOPMENT

Distribution of Syllabus

Paper-4 : Subject Code FACHGEC04T

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (Introduction)	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	18	9	1	End of September	Puja Vacation	9	0	End of December
Unit II (Entrepreneurship and Micro, Small and Medium Enterprises)	Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.	18	8	1			10	2	
Unit III (Sustainability of Entrepreneurship)	Public and private system of stimulation, support and sustainability of entrepreneurship; Role of Central Government and State Government in promoting entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity fund	30	20	1			10	1	
Unit IV (Sources of business ideas and tests of feasibility)	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non financial institutions.	12	7	1			5	1	
Unit V (Mobilization of Resources)	Mobilizing resources for start-up -- Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems	12	6	1			6	1	

ACADEMIC CALENDER

Semester IV , B.COM GENERAL :

TAX RETURNS & FILING OF TAX RETURNS

Distribution of Syllabus

Paper-1 : Subject Code: FACSSEC02M

	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I (Income Tax Returns)	<u>Module I</u> Business Communication PAN and TAN- Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery. Advance Tax (simple problems). Interest- Interest u/s 234A, 234B, 234C, (simple problems) Different Forms of Returns Different TDS Returns	15	8	1	End of September	Puja Vacation	7	0	End of December
Unit II (E-filing of Tax Returns)	Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) offline/online for individual taxpayer, EVC. View form 26AS, Upload return, View e-file returns, e-verification Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C) E-Pay tax (Challan No. ITNS 280 and ITNS 281) e-TDS Return filing Notes : For Project Work - Assignment based on each and every topic should be prepared	30	15	1			15	2	

ACADEMIC CALENDER									
Semester V, B.Com. (Honours)									
Distribution of Syllabus									
AUDITING Paper 1 : Subject Code : FACACOR11T									
Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]									
TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]									
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures	Internal Examination		October (2 weeks)	Rest of October & November No. of Lectures		Final Semester Examination
				Theory	Tutorial		Theory	Tutorial	
Unit I	Introduction	(20 L)*	10	1	End of September		7	2	End of December
a	Auditing : Introduction, meaning, objectives, basic principles and techniques, advantages and limitations, classification of audit. Audit planning and procedures – relevant documents.								
b	Internal control-internal check and internal audit, vouching and verification of Assets and liabilities (including relevant SAP's)								
Unit II	Audit of Companies	(25 L)	12	1			10	2	
a	Audit of limited companies: Company auditor – qualifications and disqualifications, Appointment, Rotation, Removal , Remuneration , Rights and Duties , Auditor's Report , Liabilities of Statutory Auditors under the Companies Act , 2013.								
b	Divisible profits and dividend with special reference to depreciation, provisions and reserves as per Companies Act, 2013.								
Unit III	Audit Report and Certificate	(15 L)	6	1			6	2	
a	Audit Report- Definition, features, scope, value of Auditors Report , difference between Audit Report and Certificate,								
b	Types of Audit Report, Contents of Audit Report as per Companies Act, 2013, True and Fair View.								
Unit IV	Audit of different Institutions	(15 L)	6	1		Puja Vacation	6	2	
a	Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and co-operative societies.								
b	Audit of Local Govt.-Gram Panchayat, Panchayat –Samity and Zilla-Parishad, Municipality and Municipal Corporation.								
Unit V	Special Areas of Audit	(15 L)	6	1			6	2	
a	Special features of Cost Audit, Management Audit, Tax Audit,								
b	Social Audit, Environmental Audit, Energy Audit.								

ACADEMIC CALENDER								
Semester V, B.Com. (Honours)								
Distribution of Syllabus								
INDIAN FINANCIAL SYSTEM								
Paper 2 : Semester 5 Subject Code : FACACOR12T								
Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]								
TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]								
	Headlines of the Chapters with the topic	No. of Lectures	January to March No. of Lectures		Internal Examination	April to May No. of Lectures		Final Semester Examination
			Theory	Tutorial		Theory	Tutorial	
Unit I	Financial System [10 L]*	[10 L]*	4	1	End of September	4	1	End of June
a	Meaning and significance; Role of finance in an economy; Components of Financial system;							
b	Role of Regulatory Bodies, The structure of Indian Financial System.							
Unit II	Financial Institution [30 L]	[30 L]	13	2		13	2	
a	Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; Reserve Bank of India:- Functions; Instruments of Monetary and Credit Control, Main features of Monetary Policy since independence.							
b	Development Banks: - Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, EXIM Bank, SIDBI, SFCs, and NABARD). Other Financial Institutions:- Life Insurance Corporation of India-Function, General Insurance Corporation of India-Function, Mutual Fund-Concepts, Types, Importance. Non-Banking Financial Companies (NBFCs): - Definition, Function and Regulations of RBI over NBFCs.							
Unit III	Financial Market [30 L]	[30 L]	14	2		10	4	
a	An overview of financial markets in India Money Market: Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets ,Treasury Bill Market, Commercial Paper (CP), Certificate of Deposits, Concept of Repo, Reserve Repo; Recent trend in Indian Money Market.							
b	Capital Market: - Concept, Security market, Primary & Secondary markets: Functions & Role; Functionaries of stock exchanges: Brokers, Sub-Brokers, Jobbers; Role of Stock Exchange in India; Recent trend in Indian Money Market.							
Unit IV	Unit-4: Investors' Protection [10 L]	[10 L]	4	1		4	1	
a	Concept of investors' protection ; Grievances regarding new issue market and Stock Exchange transactions and Grievance Redressal Mechanism in Stock Exchanges;							
b	Role of The SEBI, Judiciary & Media Unit-5: Financial Service							
Unit V	Unit-5: Financial Services [10 L]	(10L)	4	1	4	1		
a	Merchant Banks: Functions & Roles, SEBI Regulations;							
b	Credit rating: concept & types, Functions & limitations							

ACADEMIC CALENDER								
Semester V, B.Com. (Honours)								
Distribution of Syllabus								
DISCIPLINE-SPECIFIC ELECTIVE								
SUBJECTS A. Accounting & Finance Specialisation								
Paper DSE1: BANKING AND INSURANCE								
Subject Code : FACADSE01T								
Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks] TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]								
	Headlines of the Chapters with the topic	No. of Lectures	January to March No. of Lectures		Internal Examination	April to May No. of Lectures		Final Semester Examination
			Theory	Tutorial		Theory	Tutorial	
Unit I	Introduction	[15 L]*	6	1	End of September	6	2	End of June
a	Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits,							
b	Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.							
Unit II	Cheques and Paying Banker	[15 L]	6	1		6	2	
a	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course,							
b	collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.							
Unit III	Bank Lending	[15 L]	6	1		6	2	
a	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities,							
b	NPA Management.							
Unit IV	Internet Banking	[30 L]	14	2		12	2	
a	Meaning, Benefits, Home banking, Mobile banking, Virtual banking,							
b	E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.							
Unit V	Insurance	[15 L]	7	1	6	1		
a	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution,							
b	Types of insurance: Life and Non-life, Re-insurance, Need for coordination. Power, functions and Role of IRDA, Online Insurance.							

ACADEMIC CALENDER									
Semester V, B.Com. (Honours)									
Distribution of Syllabus									
DISCIPLINE-SPECIFIC ELECTIVE									
Paper DSE2: CORPORATE ACCOUNTING									
Subject Code : FACADSE02T									
Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks] TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]									
		No. of Lectures	July to September		Internal Examination	October (2 weeks)	Rest of October & November		Final Semester Examination
			Theory	Tutorial			Theory	Tutorial	
Unit I	COMPANY FINAL ACCOUNTS								
a	Introduction of Company Act relevant for preparation of Statement of Profit and Loss Account and Balance Sheet, Preparation of Statement of Profit and Loss Account and Balance Sheet of domestic company	15 L	6	1			6	2	
b	Schedule III of the Companies Act 2013, treatment of Tax Transfer to Reserve, Dividend applicable Tax (out of Profit and Reserve)								
Unit II	Introduction of company and Accounting for Shares and Debentures								
a	Documents of a Company: Maintenance of books of accounts including Statutory Books and Annual Return, Meaning and types of shares ;Rules and Regulations according to Company Act 2013 relevant to issue and forfeiture of Shares, Accounting for issue and forfeiture ,re-issue of shares pro-rata, other than cash, to Promoters;	15 L	6	1			6	2	
b	Meaning of Debenture, Issue and Redemption of Debenture, Bonus Shares and Right Shares- Rules and Accounting Procedure, Underwriting of Shares- Rules and Accounting Procedur, Employees Stock Option Plan- Rules and Accounting procedure for ESOP and ESPS.								
Unit III	Buy back of Shares and Redemption of Preference Shares								
a	Rules and accounting for buy back	5 L	2	0			2	1	
b	Redemption of Preference Shares (with and without Bonus Shares)								
Unit IV	Valuation of Goodwill and Shares								
a	Goodwill: Meaning and types; Valuation of goodwill using different methods, need for valuation	12	5	1	End of September	Puja Vacation	5	1	End of December

b	Valuation of Equity Shares (both fully and partly paid) by using intrinsic value and yield value method & fair value, cum-dividend and ex-dividend; majority and minority point of view. Valuation of Preference Shares, Bonus Shares, Right Shares							
Unit V	Amalgamation, Absorption and Reconstruction of Company							
a	Amalgamation- meaning and differences, causes of amalgamation, Recommendation and Application of AS-14 (old), Business Combination (Ind AS103), Accounting for Amalgamation in the nature of merger and in the nature of purchase. Absorption of Company (with inter-company investment), Schemes for Amalgamation	20	9	1			8	2
b	Reconstruction- Internal and External-Provisions, rules and accounting, Schemes for internal reconstruction.							
Unit VI	Liquidation of Companies							
a	Meaning, types and procedures, Statement of Affairs	11	4	1			5	1
b	Liquidator's final statement of accounts							
Unit VII	Accounting for Holding Company							
a	Meaning, Legal requirements, relevant accounting standard, Consolidation Procedure as per AS 21(old) and relevant terms and issues as per Ind AS 27	12	5	1			5	1
b	Preparation of Consolidated Balance Sheet (Simple Holding)							

ACADEMIC CALENDER									
Semester V, B.Com. (Honours)									
B. Marketing Specialisation									
Paper 1B : CONSUMER BEHAVIOUR & SALES MANAGEMENT									
Distribution of Syllabus									
Subject Code FACADSE03T									
Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]									
TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]									
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)		Rest of October & November No. of Lectures	
			Theory	Tutorial		Theory	Tutorial		
Unit I	Consumer Behaviour – Concept and Overview	(20 L)*	11	2	End of September	6	1	End of December	
a	Concept of Consumer Behaviour, model of consumer decision-making -- input, process, output.								
b	Steps in the process – need identification, information search, evaluation of alternatives, purchase decision, post-purchase behaviour.								
Unit II	Factors Affecting Consumer Behaviour	(20 L)	11	2		6	1		
a	Internal: Needs and motives, perception, learning, attitudes, personality and lifestyle.								
b	External: Family, Reference groups, social class and culture.								
Unit III	Consumer Versus Organizational Buying Behaviour	[05 L]	2	0		2	1		
a	Characteristics, Consumer versus organizational buying behaviour,								
b	Factors affecting organizational buying behaviour.								
Unit IV	Sales Force Management	[15 L]	7	1		6	1		
a	Objectives, Strategies, Structure, Size of Sales Force; Compensation of Sales Force. Recruitment, Selection, Placement, Transfer, Training and Development, and Grievance,								

Unit V	Sales Management Process						
a	Nature and Importance; Personal Selling as a Career; Steps in Personal Selling – Prospecting, Pre-approach and qualifying. Methods of Approaching a Customer; Presentation – Planning, Process and Styles;	(15L	7	1		6	1
b	Handling Customer Objections; Types of Objections; Negotiations- Bargaining approaches, Bargaining Strategies and Tactics during Negotiation.)					
Unit VI	Salesmanship and Buyers’ Behaviour						
a	Functions and Qualities of a Salesman; Understanding Buyer Behaviour and Buyer-Seller Interactions; Product knowledge; Customer Knowledge;	[15L]	7	1		6	1
b	Relationship Management, Types of Selling; Effective Sales Process; Executing and Following up of Sales Order.						

b	resale price maintenance – concept, advantages, disadvantages, importance of price in consumer buying process, various aspects of service pricing, price cartel, Pricing in Indian context, regulatory price environment.						
Unit IV	Marketing Communications						
a	Concept & Importance of Marketing Communication, Steps involved in the process of Communication, Barriers to Marketing Communication, Marketing Communication Mix: Concept & Elements,	[15 L]	7	1		6	1
b	Concept and Importance of Advertising, Sales Promotion, Personal Selling & Publicity, Advertising Media: Types. New Trends in Marketing Communication.						
Unit V	Advertising Process						
a	Advertising Appeal, Copy Writing, Headline, Illustration, Message, Copy Type, Campaign Planning,	(15L)	7	1		6	1
b	Different Types of Media, Media Planning, Scheduling. Advertising						
Unit VI	Sales Promotion						
a	Meaning, Nature and Function, Types, Sales Promotion Techniques (Sample Distribution, Coupon, Price off, premium plan,	(15L)	7	1		6	1
b	Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions, Role of Sales force, Limitation of Sales Promotion.						

ACADEMIC CALENDER									
Semester V, B.Com. (Honours)									
FUNDAMENTALS OF COMPUTER									
Paper DSE5 : Subject Code : FACADSE05T									
Total No. of Credits – 06 [5+1] Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]									
TOTAL CLASS HOURS : 105 [LECTURE HOURS 75 & PRACTICAL HOURS 30]									
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)		Rest of October & November No. of Lectures	
			Theory	Tutorial		Theory	Tutorial		
Unit I	Digital Computer Systems				End of September			End of December	
a	Evolution of Digital Computer Systems,supercomputer, mainframe, minicomputer, server, microcomputer, workstation; Mobile Computing;	[15 L]*	6	1		6	2		
b	Block Diagram of Digital Computer Systems; Functioning of Microprocessor; Data processing - Machine Instruction Cycle; Computer Hardware I/O Components; Computer Memory Hierarchy.								
Unit II	Computer Software								
a	Programming languages – Low level and High level; Systems Software - Machine language, Assembly Language, Operating Systems – features, types; Systems Control, Programs - Disk Operating System and Batch File Programming; Language processor Translator, Compiler and Interpreter; s,	(15 L)	7	1	6	1			
b	High level language - Application Software, Utility Software, Open Source OS & software;Software Security Issues, Ethical Hacking.								
Unit III	Number System and Binary Arithmetic				End of September			End of December	
a	Positional Number Systems – Decimal, Binary, Octal, Hexadecimal; Data Representation – decimal-binary& alphanumeric representation (BCD, EBCDIC, Gray Code, Unicode, ASCII); Fixed Point and FloatingPoint Representation;	[15L]	7	1		6	1		
b	Binary Arithmetic – Addition, Subtraction, Multiplication; Signed Number Representation – One’s Complement, Two’s Complement.								
Unit IV	Logic Gates and Boolean Algebra				End of September			End of December	
a	Digital Logic Gates; Boolean Algebra;	[15 L]	7	1		6	1		
b	Representation of Boolean function – Truth Table, Logic Diagrams, Simplified Circuits.								

Unit V	Unit 5 :Basic Programming Techniques – an Overview						
a	Program execution modes – Batch, Online, Time-sharing; Procedure-Oriented Programming (POP) - Algorithm and Flowcharting techniques to a given problem (branching, looping);	(15L)	7	1		6	1
b	Object-Oriented Programming (OOP) – meaning of Object, Class, Data Abstraction & Encapsulation, Inheritance, Polymorphism, Dynamic Binding, Message Passing; Benefits & applications of OOP;Structured Programming.						
Unit VI	Unit 6 : Programming in Basic / C/ C++(Practical) [30 L]						
a	Basic Syntax; Saving, Running, Merging, Erasing Programs, Getting Data into the Memory, Restore Statement;	(30L)	12	2		14	2
b	Workings with constants & variables, arithmetic expressions, relational expressions, printer controls, jumping (GO TO statement), branching (IF.THEN statement), looping (FOR..NEXT statement), subscripted variables, functions & subroutines. OR Tally						

ACADEMIC CALENDER									
Semester V, B.Com. (Honours)									
DATABASE MANAGEMENT SYSTEM & NETWORKING									
Paper DSE6 : Subject Code : FACADSE06T									
Total No. of Credits – 06 [5+1] Full Marks 75									
[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]									
TOTAL CLASS HOURS : 105 [LECTURE HOURS 75 & PRACTICAL HOURS 30]									
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)		Rest of October & November No. of Lectures	
			Theory	Tutorial		Theory	Tutorial		
Unit I	Introduction to DBMS:				End of September			End of December	
a	Concepts of database and database management system(DBMS).	[15 L]*	6	1		6	2		
b	Data abstraction. Architecture – three schema architecture. Administration roles.								
Unit II	Data Models & Languages				End of September			End of December	
a	Hierarchical model, network model and relational model. Database languages:	(15 L)	7	1		6	1		
b	Data Definition Language (DDL), Data Manipulation Language (DML), and Data Control Language								
Unit III	. SQL – An Overview				End of September			End of December	
a	SQL constructs, embedded SQL	[30L]	14	2		12	2		
b	Query & Query Optimization Techniques. (Practical)								
Unit IV	Database Design & Normalisation				End of September			End of December	
a	Design phases - conceptual, logical and physical . ER diagram and model.	[15 L]	7	1		6	1		
b	Database Normalisation: Concept. Normal forms - 1NF, 2NF, 3NF, BCNF.								

Unit V	Indexing	(15L	7	1		6	1	
a	Single level indexing - Primary, Clustering)						
b	Secondary. Multilevel indexing							
Unit VI	Networking Internet and E-Communication : [15 L]	(15L	6	1		7	1	
a	Data Transmission, Goal of Network, Network Architecture, LAN, WAN, Various Topologies, Communication Media,)						
b	Basic Network Concepts, Client-server Concept, Internet – concept, history, Development in India,							

ACADEMIC CALENDER								
Semester VI, B.Com. (Honours)								
FINANCIAL MANAGEMENT								
Paper 1 : Subject Code : FACACOR13T								
Total No. of Credits - 6 Full Marks 75 [Internal Assessment: 25 Marks Semester End Examination: 50 Marks]								
TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]								
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)		Rest of October & November No. of Lectures
			Theory	Tutorial		Theory	Tutorial	End of June
Unit I	A- Financial Management an Overview				Middle of March			
a	Definition, Scope and Important functions of Financial Management • Emerging Role of Finance Manager • Financial Goal: Profit maximization vs. value maximization 1 10 B	[20 L]*	9	1		8	2	
b	Concepts of Value and Return • Time Value of Money: concepts and reasons • Compounding and Discounting techniques • Concepts of Annuity and Perpetuity. • Risk-return relationship (concepts only)							
Unit II	Sources of Finance and Cost of Capital							
a	• Different sources of finance: Long term and Short term sources • Cost of Capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs – (computation of Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital);	(15 L)	7	1		6	1	
b	Weighted Average Cost (its computation), rationale of after-tax-weighted-average cost of capital and marginal cost of capital (its computation)							
Unit III	Theories of Capital Structure							
a	Leverage • Concept, types and significance of leverage, Concept of Business Risk and Financial Risk – Derivation of Operating and Financial Leverage and Combined Leverage, Trading on Equity • EBIT-EPS analysis –Financial break even, Indifference Point.	[15L]	6	1		6	2	
b	Meaning and Importance of Capital Structure, Factors influencing Capital Structure, Linkage between Cost of Capital and Capital Structure, Designing Optimum Capital Structure, constraints, Features of sound capital structure, Various Capital Structure Theories (excluding M-M model).							
Unit IV	4 Working Capital Management • 5 6 • 9							
a	Concept of Working Capital; Types of Working Capital, Determinants of Working Capital, Meaning of Working Capital Management. • Estimation of Working Capital Needs; Operating or Working Capital Cycle. •	[10 L]	4	1		4	1	
b	Various sources of finance to meet the working capital requirements. • Management of component of working capital Management of Cash, Receivables, Inventory (Basic Concept).							
Unit V	Capital Expenditure Decisions	(20L)	9	1		8	2	

a	Meaning, Objectives & Importance, Techniques of Decision Making; • Concept of Cash Flow; Cash flow vis-à-vis profit and determination of Cash Flow • Non-discounted and Discounted Cash Flow Approaches						
b	Payback Period Method, Accounting Rate of Return and their relative merits and demerits Discounted Payback Period, Net Present Value, Profitability Index, Benefit cost ratio, Internal Rate of Return, Relative merits and demerits of the methods (excluding replacement decision) Ranking of Competing Projects, Capital Rationing (elementary level).						
Unit VI	Dividend Decisions	(10L	4	1		4	1
a	Meaning, nature, Significance and types of dividend; dividend and retention; concept of pay-out ratio, retention ratio and growth)					
b	Dividend Policies and formulating a dividend policy. • Dividend theories; Walter’s Model, Gordon’s Model						

Module – 2: Project Work (3 credits)							
Language of the Project Report and Viva-Voce Examination must be in English. It must be typed and spirally bounded.							
Each of the students has to undertake a project individually under the supervision of a teacher of the concerned college and to submit the same following the guidelines stated below.							
Failure to submit the Project Report or failure to appear at the Viva-Voce Examination shall be treated as “absent” in the examination. In such case, he / she can submit the Project Report and appear at the Viva-Voce Examination in the subsequent year(s) (within the time period as per University rules).							
No marks will be allotted on the Project report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted to Viva-Voce Examination unless a candidate submits his / her Project report							
Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average of the marks awarded by the internal and external experts will be allotted to the candidate.							
The project report should be restricted to 2,500 words.							
Components of the Project Report Cover page: This should contain the title of the project proposed, to whom it is submitted, for which degree, name of the author, name of the supervisor, year of submission, name of university. Acknowledgement: Various organizations & individuals who might have provided assistance / co-operation during the process of carrying out the study. Documents to be attached with the Final Project Report: 1. Approval letter from the supervisor (As per Annexure 1), Student’s declaration (As per Annexure 2)							
Certificate from the competent authority of the organization/ institution, if the student undertakes the project work in any organization / institution.							
Body of the Report: The body of the report should have these four logical divisions: Introduction: this will cover the background, rationale / need / justification, brief review of literature, objective, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), and Chapter Planning. Conceptual Framework/ National/ International scenario (relating to the topic of the Project). Presentation of Data, Analysis & Findings (using the tools and techniques mentioned in the methodology). Conclusion, limitations and Recommendations: In this section, the concluding							
observations based on the main findings, limitations of the study and suggestions are to be provided. Bibliography and References: This section will include the list of books and articles which have been used in the project work, and in writing a project report. Annexure: Questionnaires (if any), relevant report etc.							
No. of copies to be prepared: Three (3) copies of the Project Report are to be prepared – one for the student and other two for submission.]							

ACADEMIC CALENDER Semester VI, B.Com. (Honours)	
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DISCIPLINE-SPECIFIC ELECTIVE SUBJECTS

A. Accounting & Finance Specialisation

FINANCIAL STATEMENT ANALYSIS

Paper DSE7 : Semester 6 Subject Code : FACADSE01T

Total No. of Credits - 6 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

	Headlines of the Chapters with the topic	No. of Lectures	July to September		Internal Examination	October (2 weeks)		Rest of October & November
			No. of Lectures					No. of Lectures
			Theory	Tutorial		Theory	Tutorial	
Unit II	Introduction to Financial Statements Analysis:				Middle of March			June End of June
a	Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; [20 L]*							
b	Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits.	[20 L]*	9	1		8	2	

Unit II	Ratios for FSA:					
a	Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness	(20 L)	9	1	8	2
b	; Preparation of financial statements and statement of proprietor's fund from the given ratios.					
Unit III	Fund Flow and Cash Flow Statements					
a	Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement;					
b	Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position.	[20 L]	9	1	8	2
Unit IV	Equity Analysis	[20 L]	8	2	8	2

a	Equity Analysis: Value and price; Dividend Discount Model;						
b	Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula.						
Unit V	Corporate Distress Prediction:						
a	Corporate Distress Prediction: Concept, causes and symptoms of corporate financial distress;	(10L)	4	1		4	1
b	Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis.						

ACADEMIC CALENDER								
Semester VI, B.Com. (Honours)								
BUSINESS ETHICS & CORPORATE GOVERNANCE								
Paper DSE8 : Semester 6 Subject Code : FACADSE02T								
Total No. of Credits - 6 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]								
TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]								
	Headlines of the Chapters with the topic	No. of Lectures	July to September		Internal Examination	October (2 weeks)		Rest of October & November No. of Lectures
			No. of Lectures					
	Module I : [15 L]* Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach; Unit 2 : Social Aspects of Business Ethics [15 L] Unit 3: Module I :Business Ethics Internal Assessment: 12.5 marks, Semester-end Examinations: 25 marks				Middle of March			End of June
			Theory	Tutorial				
Unit I	Unit1: Introduction [15 L]* Unit 2 : Unit 3: Unit 1: Unit 2:							
a	Nature of business ethics; ethics and morality; ethics versus law;	[15 L]*	7	1				
b	Kohlberg's six stages of moral development; teleological approach; deontological approach;							
Unit II	Social Aspects of Business Ethics							
a	Stakeholder theory; stakeholder mapping;	(15 L)	7	1				
b	ethical leadership; ethical leadership styles; traits of an ethical leader;							
Unit III	Managing Ethical Dilemmas							
a	Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process;	[15 L]	4	0				
b	common ethical dilemma in finance, marketing and HRM							
	Module II Corporate Governance Internal Assessment: 12.5 marks, Semester-end Examinations: 25							
Unit I	Framework of Corporate Governance in India							
a	Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions;	[15 L]	7	1				
b	shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013							
Unit II	Major Corporate Scandals in India and Whistle-blowing policy [15 L]	(15L)	7	1				
a	Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National							

	Bank;					
b	The Concept of Whistle-blowing policy; types of whistle blowers; the whistle-blower legislation across countries; recent developments in India					
Unit III	Unit 3: Corporate Social Responsibility (CSR) [15 L]	(15L)	7	1	6	1
a	Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability,					
b	CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013					

ACADEMIC CALENDER									
Semester VI, B.Com. (Honours)									
B. Marketing Specialization									
RETAIL MANAGEMENT & MARKETING OF SERVICES									
Paper DSE9 : Semester 6 Subject Code : FACADSE03T									
Total No. of Credits - 6 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks									
TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]									
	Headlines of the Chapters with the topic	No. of Lectures	July to September No. of Lectures		Internal Examination	October (2 weeks)		Rest of October & November No. of Lectures	
			Theory	Tutorial		Theory	Tutorial		
	Module I : Retail Management				Middle of March			End of June	
Unit I	Introduction to Retail Management Meaning	[20 L]*	9	1		8	2		
a	Definition of Retail Management; Importance; Functions. Retail Formats Concept; Types of Retailing – Multi Channel Retailing, Single Retailing in India 20								
b	Present scenario of retailing in India; Factors determining Growth of Retailing in India; Impact of Retail in Nation's Economy;								
Unit II	Pricing in Retail 15 3.	(15 L)	7	1		6	1		
a	Concept of Pricing in Retailing;								
b	Factors affecting Retail Pricing; Importance of Retail Pricing.								
Unit III	Promotion in Retail 10	[10 L]	4	1		4	1		
a	Need and Objective of Promotional Mix in Retailing; Promotional Mix and Strategy development;								
b	Customer Relationship Management.								
	Module II : Marketing of Services								
Unit IV	Introduction to Services Marketing	[10L]	4	1	4	1			
a	Overview Concept of services; Types; Function; Nature; Characteristics; Understanding Services Customers; Impact of service marketing in the economy of a country. Managing Services Quality;								

b	Relationship marketing – Concept; Service Communication Mix; Communication Strategy.						
Unit V	Issues in Marketing Mix of Services	(15L	7	1		6	1
a	Service- Product or Packages; Pricing in Services; Place in Services; Promotion of Service; People in Services;)					
b	Physical Evidence; Process Management.						
Unit VI	Service Marketing in Non-profit and profit Organizations	(10L	4	1		4	1
a	Travel and Tourism; Financial Services; Information Technology Services; Media Services;)					
b	Health Care Services; Educational Services						

ACADEMIC CALENDER									
Semester VI, B.Com. (Honours)									
RURAL MARKETING & INTERNATIONAL MARKETING									
Paper DSE10 : Semester 6 Subject Code : FACADSE04T									
Total No. of Credits - 6 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]									
TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]									
	Headlines of the Chapters with the topic	No. of Lectures	July to September		Internal Examination	October (2 weeks)		Rest of October & November No. of Lectures	
			No. of Lectures	Tutorials		Theory	Tutorials		
Unit I	Rural Marketing – An Overview [20 L]*	[20]*9	9	1	Middle of March	8	2	End of June	
a	Concept, scope and importance, rural vs. urban marketing, Current trends in Rural Markets in India.								
b	Characteristics, Attitude and Behaviour, Buying patterns and factors influencing rural consumer								
Unit II	Rural Products & Organisations – Different Types [25 L]	(25 L)	10	2		10	3		
a	Types of products – seeds, fertilizers, agro chemicals and their markets, Role of Government and other Organizations in Marketing Agricultural Products.								
b	Types of Cooperative marketing, Structure of co-operations, Problems of Rural Marketing and Agricultural Marketing.								
Unit III	International Marketing – An Overview [10 L],	[10 L]	10	2		10	3		
a	Definition of international marketing, domestic vs. international marketing								
b	process of internationalization, EPRG framework.								
Unit IV	International Marketing Environment [10 L]	[10 L]	4	1	4	1			
a	Economic -cultural – culture and its characteristics,								
b	influence of culture on consumption decisions, political and legal environment.								

Unit V	International Marketing Strategy & Documentation [25 L]	(25L)	10	2
a	International product life cycle, branding, Promotion strategies, standardization versus adaptation; Distribution: methods of entry into foreign markets, foreign market channels;			
b	International pricing methods: transfer pricing, dumping, countertrade, factors affecting pricing. Process of importing and exporting; Documentation: certificate of origin, bill of lading, letter of credit.			

10	3	