



**B.Com (H) – Finance & Accounts**  
**Semester II**

<b>Course Structure of B.Com (H) in Finance &amp; Accounts</b>						
<b>SEMESTER- II</b>						
<b>Sl. No.</b>	<b>Subject (Theory)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Credit</b>	<b>Total Marks</b>
1	Business Communication-II	2	1	0	3	100
2	Financial Accounting-II	3	1	0	4	100
3	Business Statistics	3	1	0	4	100
4	Introduction to Banking	3	0	0	3	100
5	Direct Tax	3	0	0	3	100
6	Business Organization	3	0	0	3	100
	<b>Total of Theory</b>	<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>	<b>600</b>
<b>Sl. No.</b>	<b>Subject (Practical)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Credit</b>	<b>Total Marks</b>
7	Direct Tax & Tally.ERP 9 (CASD)	0	0	4	4	100
8	Entrepreneurship Skill Development (ESD) (Project & Presentation)	2	0	0	2	100
	<b>Total of Practical</b>	<b>2</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>200</b>
	<b>2nd Semester Total</b>				<b>26</b>	<b>800</b>



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**Paper 1: Business Communication- II**

**Course Contents**

**Unit 1: Introduction**

Nature, Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

**Unit 2: Business Correspondence**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume

**Unit 3: Business language and presentation**

Importance of Business language, Vocabulary Words often confused, Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Unit 4: Technology and Business Communication**

Role, effects and advantages of technology in Business Communication like email, email etiquettes, text messaging, instant messaging and modern techniques like video conferencing, social networking, Strategic importance of e-communication.

**Unit 5: Self-Development and Communication**

Development of positive personal attitudes; SWOT analysis; Time Management, Goal Setting

**Unit 6: Corporate Communication**

Formal and informal communication networks; Communication Sills, Work Skill, People Skill, Interview Skill, Grapevine, Miscommunication (Barriers); Improving communication, Practices in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing

**Unit 7: Oral Presentation**

Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentations skills

**Unit 8: Non-Verbal Communication**

Body languages: meanings



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**Paper 2: Financial Accounting- II**

**Course Contents**

**Unit 1: Partnership Accounts**

P/L Appropriation account; Capital & Current account, Guarantee – by firm, by partner and both, Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission–treatment of Goodwill, revaluation of assets& liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner, Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution

**Unit 2: Introduction to Accounting Standard**

Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). Need for a global standard, IFRS (concept only).

**Unit 3: Branch Accounting**

Concept of Branch; different types of Branches, Synthetic method – preparation of Branch account, Preparation of Branch Trading and P/L account, normal and abnormal losses, Analytical method – preparation of Branch Stock, Adjustment A/C (at cost & at IP ) – normal & abnormal losses, Independent branch – concept of wholesale profit and basic idea of incorporation

**Unit 4: Hire Purchase and Instalment Payment System**

Meaning; difference with Installment payment system, Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense A/c – partial and complete repossession Books of Seller – Stock and Debtors A/C ( with repossession), Books of Seller – H.P. Trading A/C ( with repossession), Concept of Operating and Financial Lease

**Unit 5: Departmental Accounts**

Concept, difference with Branch, objective of preparation of departmental accounts apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

**Unit 6: Accounting for special sales transaction**

Consignment: Basic features; difference with sales, Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss, Special commission; Del-Credere Commission (with and without bad debt) - use of Consignment Debtors A/C, Recording in the books of Consignee, Accounting for sale on approval

**Unit 7: 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



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**Paper 3: Business Statistics**

**Course Contents**

**Unit 1: Collection, Classification and Presentation of Statistical Data**

Primary and Secondary data; Methods of data collection; Tabulation of data; Graphs and charts; Frequency distributions; Diagrammatic presentation of frequency distributions

**Unit 2: Measures of Central Tendency**

Common measures of central tendency – mean median and mode; Partition values – quartiles, deciles, percentiles

**Unit 3: Measures of Dispersion**

Common measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersion

**Unit 4: Moments, Skewness and Kurtosis**

Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of Skewness and Kurtosis

**Unit 5: Correlation and Regression**

Scatter diagram, Simple correlation coefficient, Simple regression lines; Spearman's rank correlation; Measures of association of attributes

**Unit 6: Probability Theory**

Meaning of probability; Different definitions of probability, Conditional probability; Compound probability; Independent events; (excluding Bayes' Theorem)

**Unit 7: Index Numbers**

Means and types of index numbers, Problems in construction of index numbers, Methods of construction of price and quantity indices, Chain-base index numbers, deflating, Consumer price index and its uses

**Unit 8: Time Series Analysis**

Causes of variation in time series data; Components of time series, Additive and multiplicative models, Determination of trend by semi average, moving average and least squares (linear, second degree and exponential) methods, Computation of seasonal indices by simple average, ratio-to-moving average, Simple forecasting through time series data



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**Paper 4: Introduction to Banking**

**Course Contents**

**Unit 1: Introduction to Banking**

Definition, Functions of bank, Structure of Banking Sector in India

**Unit 2: Deposits**

Classification of bank accounts, Savings, Current, Recurring and Fixed Deposit Account, Calculation Interest on Deposits

**Unit 3: Loans and Advances**

Merits and Principles of Granting Loan, Personal Loan, Home Loan, Loan against property, Car Loan, Education Loan, Business Loan

**Unit 4: Business Loans**

Types of Business Loan, Process of obtaining Business Loan, Documents needed for securing a business loan, Steps of obtaining loans, Securities needed for loan, Creation of charge, Calculate interest on C/C Loan

**Unit 5: Cards**

Debit Card, ATM Card, Credit Card, Calculation of Interest on Credit Card

**Unit 6: Banking Instruments**

Cheque, NEFT, RTGS, IMPS, Internet Banking

**Unit 7: Letter of Credit & Bank Guarantee**

Elements of a Letter of Credit, Parties to a Letter of Credit, Letter of Credit Documents, Process of Letter of Credit, Bank Guarantee (BG), Classification of BG, Execution of BG, Letter of Credit vs Bank Guarantee

**Unit 8: Accounting Treatment for banking transactions**

**Unit 9: Bank Rates in India**

CRR, SLR, Repo Rate, Reverse Repo Rate

**Unit 10: Asset classification of a bank**

Performing Asset, NPA, Provision on types of assets



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**Paper 5: Direct Tax**

**Course Contents**

**Unit 1: Basic Concepts and Definitions**

Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning

**Unit 2: Residential Status and Incidence of Tax**

**Unit 3: Incomes which do not form part of Total Income**

**Unit 4: Heads of Income and Provisions governing Heads of Income**

Salaries, Income from House property, Profits and Gains of Business or Profession, Capital Gains. Income from Other Sources, Tax Planning for Individuals (Salaried Persons, Business Persons), Tax Planning at different stages of Life

**Unit 5: Income of other Persons included in Assessee's Total Income**

Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor

**Unit 6: Set off and Carry Forward of Losses**

Mode of set off and carry forward, inter source and inter head set off, Carry forward and set off of losses

**Unit 7: Deductions from Gross Total Income**

**Unit 8: Computation of Total Income and Tax Payable**

Rate of tax applicable to different assesses, Computation of tax liability of an individual, firm and company

**Unit 9: Provision for Filing of Return**

Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN, Online application of PAN, E-filing of ITR

**Unit 10: Assessment of Return**

Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144

**Unit 11: Advance Tax**

When liable to pay, due dates and computation of advance tax

**Unit 12: Interest**

Interest u/s 234A, 234B, 234C



**TECHNO INDIA UNIVERSITY**  
WEST BENGAL

EM 4, Sector V, Salt Lake, Kolkata-700091, West Bengal, India

Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

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**Unit 13: TDS**

Provisions, Rate of TDS, Rates of TDS, Accounting treatments, e-TDS, Payment of TDS, Generation and filing of TDS Return



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## **B.Com (H) – Finance & Accounts Semester II**

### **Paper 6: Business Organization**

#### **Course Contents**

##### **Unit 1: Basic concepts of Business Organization**

Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organization, Evolution of Business Organization. Modern Business, Business & Profession

##### **Unit 2: Business Unit and its establishment**

Business Unit, Establishing a new business unit, Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit

##### **Unit 3: Forms of Business Organization**

Forms of Business Organization, Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.

##### **Unit 4: Business Combinations**

Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions

##### **Unit 5: Business Finance**

Financial need of Business methods & sources of finance, Security Market, Money Market, Study of Stock Exchange & SEBI.