



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

B.Com (H) – Finance & Accounts
Semester III

Course Structure of B.Com (H) in Finance & Accounts						
SEMESTER-III						
Sl. No.	Subject (Theory)	L	T	P	Total Credit	Total Marks
1	Corporate Accounting	3	1	0	4	100
2	Marketing Management	3	0	0	3	100
3	Business Law	4	0	0	4	100
4	GST	2	0	1	3	100
5	Business Environment	3	0	0	3	100
6	Cost & Management Accounting	3	1	0	4	100
	Total of Theory	18	2	1	21	600
Sl. No.	Subject (Practical)	L	T	P	Total Credit	Total Marks
7	SAP (CASD)	0	0	3	3	100
8	Entrepreneurship Skill Development (ESD) (Project & Presentation)	0	0	2	2	100
9	Foreign Language					
	Total of Practical	0	0	5	5	200
	3rd Semester Total				26	800



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Paper 1: Corporate Accounting

Course Contents

Unit: 1 Company – Introduction and Accounting for Shares & debentures

Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return; Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures, Sweat equity, Right and Bonus Share – Rules, Accounting. Alteration of Share Capital; Conversion of fully paid shares into stock; Equity Shares with different rights. Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP

Unit: 2 Buy back and Redemption of Preference Shares

Buy Back of Securities – meaning, rules and Accounting. Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)

Unit 3: Redemption of Debenture

Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

Unit 4: Business Acquisition and Conversion of Partnership into Limited Company

Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company – with and without same set of books. Amalgamation of firms, accounting in the books transferor and transferee firm

Unit 5: Company Merger and Acquisition

Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (including inter-company shareholding). Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction

Unit 6: Valuation

Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalization and Annuity. Shares – Valuation using different methods: Intrinsic, Earnings, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value

Unit 6: Holding Company

Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary



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Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, Holding of different securities.
Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)



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Paper 2: Marketing Management

Course Contents

Unit: 1 Introduction

Nature and scope of marketing; Importance of marketing as a business function and in the economy; Marketing concepts – traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

Unit: 2 Consumer Behavior and Market Segmentation

Nature, scope and significance of consumer behavior; Market segmentation – concepts and importance; Bases for market segmentation

Unit: 3 Product

Concept of product, consumer, and industrial goods; Product planning and development; Packaging – role and functions; Brand name and trade mark; After sales service; Product life cycle concept.

Unit: 4 Price

Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates

Unit: 5 Distributions Channels and Physical Distribution

Distribution channels – concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.

Unit: 5 Promotion

Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman



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B.Com (H) – Finance & Accounts Semester III

Paper 3: Business Law

Course Contents

Unit: 1 Indian Contract Act, 1872

Agreement, Contract, Offer, Acceptance, Consideration, Void agreements, Voidable agreement, Essentials of a contract, Kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, Communication, Acceptance and Revocation of contract, Capacity to Contract, Consideration, Free Consent, Void Agreements, Indemnity, Guarantee, Bailment and Pledge, Agency

Unit: 2 Sale of Goods Act, 1930

Definitions, Formalities of the contract of sale, Distinction between 'sale' and 'agreement of sale', Distinction between 'sale and hire-purchase agreement', Conditions and Warranties, Transfer of property as between the seller and the buyer, Rights of an unpaid seller

Unit: 3 Indian Partnership Act, 1932

Definition, Essentials, Types, Test of partnership, Sharing of profits is not the real test of partnership, Partnership deed, property of the firm, Dissolution of the firm

Unit: 4 Limited Liability Partnership Act, 2008

Limited Liability Partnership, 2008 - Definitions, Body corporate, Business, Partner, Nature of LLP, Extent and limitation of liability of LLP, Winding up and dissolution

Unit: 5 Negotiable Instruments Act, 1881

Definition, features; Promissory Note, Bill of Exchange and Cheque – essential elements; distinction between Promissory Note, Bill of Exchange and Cheque; types of cheques – modes of crossing cheques; inchoate stamped instrument; accommodation bill; fictitious bill, Endorsement – types of endorsement, Holder and Holder in Due Course: rights of holder in due course, Dishonour of Negotiable Instruments: modes of dishonour; consequences; notice of dishonour; Noting; Protest

Unit: 6 Consumer Protection Act

Salient features; Definition of consumer; Grievance Redressal Machinery.



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Paper 4: GST

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Unit: 1 Introduction

Basic concepts of GST, Objectives of implementation of GST, Benefits of GST, Components of GST, Person liable to pay GST, Difference between present tax structure and GST structure, Important Definitions

Unit: 2 Levy & Collection of Tax

Meaning and Scope of supply, Supplies neither a supply of goods nor a supply of services, Tax liability on Composite Supply, Tax liability on Mixed Supply, Levy and collection of tax, Composition Scheme, Exemption from Tax

Unit: 3 Time and Place of Supply

Time of Supply, Place of Supply

Unit: 4 Value of Supply

Value of Supply, Discount

Unit: 5 Input Tax Credit

Eligibility and conditions, Utilization of ITC, ITC not available, Apportionment of credit, Input Tax Credit on advance payment, Input Tax credit on supplies for which payment is not made within 180 days, ITC on Capital Goods, ITC on stock held as on the date of registration, ITC in case of goods sent for Job Work

Unit: 6 General Procedures

Registration, Tax Invoice, Accounts & Records, Payment of Tax, Returns, ITC Matching and Auto-Reversal, Refund of Tax, E-Way Bill, Transitional Provisions

Unit: 7 GST Accounting

Accounting treatment of GST, GST using Tally, GSTN



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Paper 5: Business Environment

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Unit: 1 Business Structure

Evolution from local to global state- Changing Scenario since liberalization – Concept of Business Structure- Structural relationship of Business components – like trade, Industry, commerce & services – role of business associations

Unit: 2 Business Environment

Concept & Significance - Economic - political - Social -Technological - Legal - Cultural & Ecological Environment. Inter - dependence of Business& Environment-National priorities & fiscal concessions

Unit: 3 International Environment

International trading environment (overview); Trends in world trade and the problems of developing countries; foreign trade and economic growth; International Economic groupings; International economic institutions - GATT, WTO. UNCTAD, World Bank, IMF, GSTP; Counter trade.

Unit: 4 Current Five Year Plan

Major policies; Resource allocation

Unit: 5 Major Industry Associations

FICCI, CII, ASSOCHAM, PHDCCI, Role of Industry Associations.



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Paper 6: Cost and Management Accounting

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Unit: 1 Introduction to Cost Accounting

Objectives and scope of Cost Accounting, Cost centres and Cost units, Profit measurement, Elements of Cost, Separating the components of semi-variable costs, Installation of a Costing system, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.

Unit: 2 Cost Ascertainment

Material Cost, Labour Cost & Overheads

Unit: 3 Job Costing, Batch Costing, Contract Costing and Process Costing

Job Costing - Ascertainment of Job based Cost, Attributing overhead costs to jobs,

Batch Costing - Ascertainment of Batch based cost

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

Process Costing - Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts, Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method

Unit: 4 Marginal Costing

Marginal Cost, Contribution, P/V ratio, Break Even Point, Production or Buy decision

Unit: 5 Budgetary Control

Budget and Budgetary Control, the budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget, Standard Costing & Variance Analysis

Unit: 6 Introduction to Financial Statements

Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA.

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

Unit: 7 Accounting Ratios for FSA

Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations

Preparation of Financial Statement and Statement of Proprietor's Fund from the given Ratios.

Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness

Unit: 8 Fund Flow Statement

Concept of fund, meaning, nature, various sources, advantages & limitations of Fund Flow Statement and its preparation



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Unit: 9 Cash Flow Statement

Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per AS-3