St. Xavier's College (Autonomous)
Department of Commerce (Morning and Evening)

SYLLABUS FOR SEMESTER II EXAMINATIONS, DECEMBER 2020

COST ACCOUNTING (BCHCR 210)

Unit-1: Introduction: Full
Unit-2: Elements of cost: Material and Labour: Full
Unit-3: Elements of cost: Overheads: Full
Unit-5: Methods of costing: Unit costing and Job costing.

CORPORATE LAW (BCHCR 220)

Meaning of company
Registrar of companies
Characteristics of company
Lifting of corporate veil
Types of companies (as specified in the syllabus)
Formation of companies
Promoter and their legal position
Pre-incorporation contract
Administration of company law (as specified in the syllabus)
Memorandum of association
Articles of association
Doctrine of ultra- vires, constructive notice and indoor management
Prospectus – shelf and red herring prospectus
Misstatement in prospectus
Liabilities for misstatement
Annual return
Register of members
Other statutory books
Reports to be maintained under the Act
Disqualification and qualification of directors
Director identity number
Legal position of directors

MACROECONOMICS (BCHGE230)

Unit 1: National Income Accounting
- Concept and measurement of GDP, NDP, GNP and PDI
- Saving-investment identity in open economy.
- Government Budget Deficit and Twin Deficit
- Real vs. Nominal GDP and GDP Deflator.
- Construction of Price Indices: CPI and PPI.

Unit 2: Income and Interest Rates: Keynesian Cross Model and IS-LM Model
- Business Cycle and Income Determination

- Simple Keynesian Model of Economic Fluctuation with Government spending and lump sum taxes-Fiscal policy effect and multiplier, paradox of thrift
- Effect of interest rate on autonomous spending –IS curve.
- Income, interest rate and money demand function-LM curve.
- Economy's general equilibrium in terms of IS-LM model.
- Effectiveness of Fiscal and Monetary Policy in the IS-LM Model with specific reference to crowding out and liquidity trap.

Unit 3: Aggregate Demand, Aggregate Supply and The Great Depression
- Flexible Prices and the aggregate demand (AD) curve-Effect of change in   prices on LM curve.
- Shifting the AD curve with monetary and fiscal policy.
- Alternative shapes of the Short Run Aggregate Supply Curve (SAS)
- Explanation of positively sloped short-run aggregate supply curve-fixed input cost (nominal wage, prices of raw material and level of productivity & technology)
- Vertical long run aggregate supply curve (LAS)
- Fiscal and monetary expansion in the short & long run.

Unit 4: Inflation, Unemployment and Labour market
- Inflation: causes of rising and falling inflation, inflation and interest rates, social cost of inflation.
- Unemployment: natural rate of unemployment, frictional and wait unemployment, labour market and its interaction with production system.
- Phillips Curve: trade-off between inflation and unemployment and Sacrifice Ratio.

BUSINESS COMMUNICATION – 2 (BCHAE240)

1) Vocabulary - words confused, common errors of English, professional Business English.
2) Writing of Tender / Press Release / Advertisement
3) Business Letters (Application, Appointment, preparing the Resume)
4) Writing of Notice of Statutory Meetings.

MODERN INDIAN LANGUAGE – 2

Alternative English
1) 'Lagoon' by Joseph Conrad
2) 'Lost Jewels' by Rabindranath Tagore
3) Drafting of Advertisement, job application letter, Synonyms/Antonyms - Identical words, Report Writing.

Hindi
1. फिल्म समीक्षा।

2. फिल्म से सम्बंधित प्रश्न (फिल्म निर्माण की प्रक्रिया, फिल्म की कथा के बुनियादी तत्त्व , फिल्मों के प्रभाव, फिल्म का कथा लेखन।

3. विज्ञापन की परिभाषा, विज्ञापन के भेद और उसके माध्यम, विज्ञापनों का सामाजिक प्रभाव, विज्ञापन की गुणवत्ता, विज्ञापन की भाषा लेखन।

4. हिंदी से अंग्रेजी में अनुवाद।

5. अपठित गद्यांश।

6. प्रूफ संशोधन।

ভাষাঃ   ৩০

ক) প্রবন্ধঃ নিচের প্রবন্ধগুলি থেকে বোধ পরীক্ষণ ভিত্তিক প্রশ্ন হবে।   ১০

১) বই পড়া – প্রমথ চৌধুরী

২) স্ত্রী জাতির অবনতি – বেগম রোকেয়া শাখাওয়াত হোসেন

৩) সমবায় ও রবীন্দ্রনাথ – ভবতোষ দত্ত

খ) চলচ্চিত্র পর্যালোচনা/ সমালোচনাঃ   ১০

সংবাদপত্রে প্রকাশ উপযোগী যে কোনও ভাষায় নির্মিত চলচ্চিত্রের পর্যালোচনা। কম- বেশি ১৫০- ২০০
শব্দে।

অথবা

প্রুফ সংশোধনঃ (কলিকাতা বিশ্ববিদ্যালয়ের বানান বিধি অনুসারে)

অথবা

বিজ্ঞাপনের বয়ান রচনাঃ মূলত সংবাদপত্রে প্রকাশের জন্য লিখিত বিজ্ঞাপন। কম- বেশি ৫০ শব্দে।

গ) বাংলায় অনুবাদ – কমপক্ষে দশটি বাক্যের একটি ইংরেজি রচনার বাংলা অনুবাদ করতে হবে।(দুটি
দেওয়া হবে, যে কোনও একটির বঙ্গানুবাদ করতে হবে।)   ১০

২) সাহিত্যঃ   ২০

কবিতাঃ কাব্যসৌন্দর্য বিশ্লেষণধর্মী প্রশ্ন হবে।   ১০

(দুটি প্রশ্নের, যে কোনও একটির উত্তর লিখতে হবে কম- বেশি ৩০০ শব্দে।)

অ) অদ্ভুত আঁধার এক – জীবনানন্দ দাশ

আ) মিছিলের মুখ – সুভাষ মুখোপাধ্যায়

ই) যেতে পারি, কিন্তু কেন যাব? – শক্তি চট্টোপাধ্যায়

ঈ) বাবরের প্রার্থনা – শঙ্খ ঘোষ

খ) ছোটগল্পঃ বিশ্লেষণধর্মী প্রশ্ন হবে।   ১০

(দুটি প্রশ্নের, যে কোনও একটির উত্তর লিখতে হবে কম- বেশি ৩০০ শব্দে।)

কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত 'একালের ছোটগল্প সঞ্চয়ন'(১ম খণ্ড)–গ্রন্থে প্রাপ্তব্য নিম্নলিখিত গল্প দুটি –

অ) পুঁই মাচা–বিভূতিভূষণ বন্দ্যোপাধ্যায়

আ) হারাণের নাতজামাই–মানিক বন্দ্যোপাধ্যায়

পাঠ্যগ্রন্থঃ

১) ভাষা পাঠ সঞ্চয়ন – কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।

২) একালের কবিতা সঞ্চয়ন–কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।

৩) একালের ছোটগল্প সঞ্চয়ন (১ম খন্দ)–কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।

ENVIRONMENT STUDIES (BCHAE260)

Unit 5: Natural Resources: Renewable and Non-renewable Resources

A. Land resources and land use change; Land degradation, soil erosion and desertification.

B. Deforestation: Causes and impacts due to mining, dam building on environment, forests,
Biodiversity and tribal populations.

C. Disaster management: floods, earthquake, cyclones and landslides. Resettlement and
Rehabilitation of project affected persons; case studies: **Deepwater Horizon oil spill, Asian Tsunami 2004, Uttarakhand disaster, Cyclone Fani, 2019.**
Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts
over water (international & inter-state).

D. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies: **Cochin airport, Muppandal wind farm, Narmada Bachao Andolan, Chipko movement**

QUESTION PAPER FORMAT FOR SEMESTER II EXAMINATIONS, DECEMBER 2020

Cost Accounting, Corporate Law and Macro Economics (80 Marks)

Group A	15 MCQs x 2 Marks	30 MARKS
Group B	5 Questions (Out of 8 questions) x 10 Marks	50 MARKS

Business Communication – 2 (50 Marks)

Objective Questions – (any four out of eight)	4*5 = 20 Marks
Subjective Question (Letters, Reports etc.) any five out of eight	5*6 = 30 Marks

Modern Indian Language – 2 (50 Marks)

a) Hindi

1. फिल्म समीक्षा अथवा फिल्म निर्माण की प्रक्रिया या फिल्म से सम्बंधित प्रश्न - 10 अंक
2. विज्ञापन विषय पर प्रश्न 10 अंक
3. अंग्रेजी से हिंदी अनुवाद 10 अंक
4. प्रूफ संशोधन -10 अंक
5. अपठित गद्यांश -10 अंक

b) Bengali

Q1. (2x5)=10 marks [Short Answer Comprehensive Type]

Q2. 10 marks প্রূফ সংশোধন / চলচ্চিত্র সমালোচনা / বিজ্ঞাপনের বয়ান রচনা ১৫০-২০০ শব্দে।

Q3. 10 marks= ইংরেজি থেকে বাংলায় অনুবাদ ১টা প্যারাগ্রাফ।

Q4. কবিতা= 10 marks= ৩০০শব্দে ১টা প্রশ্নের উত্তর।

Q5. গল্প= 10 marks = ৩০০ শব্দে ১টা প্রশ্নের উত্তর।

c) Alternate English

Long Question – any four out of six	4*5 = 20 Marks
Short Questions of Grammar/Letters – any three out of five	3*10 = 30 Marks

Environmental Studies – 2 (50 Marks)

10 Multiple Choice Question of 2 Marks each	20 Marks
3 Questions (out of 6 questions set) of 10 marks each	30 Marks

SYLLABUS FOR SEMESTER IV EXAMINATIONS, DECEMBER 2020

MANAGEMENT ACCOUNTING (BCHCR410)

Unit-1: Introduction: Full
Unit-2: Budgetary Control: Full
Unit-4: Marginal Costing: Full

COMPUTER APPLICATIONS IN BUSINESS (BCHCR 420)

Module A (Theory)

1. Chapter 1 – Information and Database

a. Data Organization Basics – Concept (Data, Data Types, Character, Field, Record, File, Database, Information), Centralized and Distributed Data Processing System, Flat File organization Vs Database Management System.

b. Relational Database Management System – Concept, Important terms (Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential Integrity, Table, Relation, Views, SQL, Data Dictionary, Schema, Metadata), Introduction to SQL, Types of SQL commands (DDL, DCL, DML, TCL).

c. Advanced Concepts of DBMS – OLAP & OLTP, Data Warehousing and Data Mining (Concept, Features, components & application areas), Data Backup (Concept & types).

2. Chapter 2 - Emerging Trends

a. Overview of Cloud Computing – Definition & concept, Benefits of Cloud Computing, Types of Cloud (Private/VPN, Public, Hybrid).

Module B (Practical)

Chapter 1: Word Processor

a. Features of Word Processor - Entering text, Formatting (Font, Paragraph & Page), editing & saving a document, finding and replacing text, creating hypertext links, Drop cap.

b. Working with Tables - Inserting, filling and formatting a table, c. Tools - Language Checking Tools, Mail Merge including linking with Spreadsheet & Database, Autocorrect, Macro, Tracking.

Chapter-2: Electronic Spreadsheet

a. Numerical Data Representation using formatting features for cell, Font, Column, Row, Work Sheet, Introduction to Cell Address, Name, Using Name in formula b. Numerical Data Analysis

c. FUNCTIONS-Mathematical, Logical, Financial, Statistical and String Functions

d. GRAPHS-LINE, BAR, AREA, PIE etc.

e. Linking data using Cell References [Absolute, Relative and Mixed].

f. Linking data among worksheets using Sheet Reference.

g. Data Analysis Tools – Sorting, Subtotals, Data Validation

h. Advance Tools for Data Analysis - Goal Seek, Scenario, Pivot Table, VLookup Wizard

INDIAN ECONOMY (BCHCR430)

Unit 1: Basic Issues in Economic Development

Concept and Measures of Development and Underdevelopment; India's relative position in the world economy with reference to per capita income, Human Development Index (HDI), health, education and poverty, sources and importance of economic growth, concept of inclusive growth, Pillars of factor driven growth for India: Physical capital, human capital, infrastructural capital and institutional capital, India among BRICS, Outlook for India's growth: SWOT Analysis.

Unit 2: Basic Features of the Indian Economy at Independence

Composition of national income and occupational structure, Growth and Structural Change Since 1950- the agrarian scene and industrial Structure and Coordination Failure.

Unit 3: Policy Regimes

Evolution of Economic Planning and State-dominated import substitution development strategy -the post 1991 globalization strategies based on stabilization and structural adjustment packages to stimulate growth through competition and trade - Shift in policy direction from prescriptive to indicative planning and redefined role of the State - Fiscal Policy- Government Budget- Different concepts of deficit and its impact on the economy- Sustainable fiscal deficit- Monetary Policy - Framework of the RBI in the recent years.

BUSINESS MATHEMATICS AND STATISTICS – II ((BCHGE440)

Theory

Unit 1: Calculus II:

Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases.

Unit 2: Mathematics of Finance:

Rates of interest-nominal, effective– and their interrelationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)

Unit 3: Linear Programming:

Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Degeneracy concept using rank of a matrix.

Unit 4: Index Numbers:

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices.

Practical

Basics of linear programming problems, feasible region, graphical solution, Mathematics of finance topics, Annuities calculations.

ENTREPRENEURSHIP (BCHSE450)

Unit 1: Introduction

- o Meaning, scope and importance of Entrepreneurship.
- o Evolution of entrepreneurial thought.
- o Entrepreneurship as a career option.
- o Functions of Entrepreneurs
- o Entrepreneurial Characteristics and Skills
- o Entrepreneur vs. Manager
- o Creativity & Creative Process
- o Types of Entrepreneurs (Clarence Danhoff's Classification)
- o Intrapreneurship – Concept and Types (Hans Schollhammer's Classification)
- o Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Family Business and Business Groups

- o Family Business: Concept, Advantages and Disadvantages
- o Role of the Founder(s) in family business
- o Role of Non-family members in family business
- o Succession: Choosing and Grooming Successors
- o Conflict in family business and its resolution

QUESTION PAPER FORMAT FOR SEMESTER IV EXAMINATIONS, DECEMBER 2020

Management Accounting, Indian Economy and Entrepreneurship (80 Marks)

Group A	15 MCQs x 2 Marks	30 MARKS
Group B	5 Questions (Out of 8 questions) x 10 Marks	50 MARKS

Computer Application in Business

a) Theory (20 Marks)

Total Marks: 20 marks.
Time allocation: 1 hour.

Paper Structure

Group A – 10 marks – short answer type

5 questions out of 8 each carrying 2 marks – short answer type

Group B – 10 marks – long answer type

2 questions out of 4 each carrying 5 marks – long answer type

b) Practical (60 Marks)

Total Marks :   60 marks.
Time allocation :   2 1/2 hour (150 minutes)

Paper Structure (Module B) Practical

Group A – Word Processor - 20 marks
4 questions each carrying 5 marks
Group B – Electronic Spreadsheet - 40 marks
4 questions each carrying 10 marks

For practical, students will be required to solve the questions using MS Word and MS Excel. The two files they have to send as attachment through email.

Business Mathematics and Statistics - II

a) Theory (80 Marks)

Short Questions: 15 questions @ 2 marks = 30 M (Out of 20 questions)
Long Questions: 10 questions @ 5 marks = 50 M (Out of 15 questions)

b) Practical (20 Marks)

Software: EXCEL (1 Set of QP) - 2 Questions @ 10 marks - (LPP Graphical, Solver & Math Fn.)