#### Lesson Plan: BSK College, Maithon **Department of Commerce**

## B.Com. (Hons.): Semester – IV Paper code- 342: CORPORATE ACCOUNTING

#### **Duration: 3 hrs.** Marks 100 (External 80: Internal 20) Lectures:65

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

### Unit 1. Accounting for Share Capital & Debentures

Issue, forfeiture and re-issue of forfeited shares - concept & process of book building .Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

### **Unit 2. Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Unit 3. Valuation of Goodwill and Valuation of Shares 8 Lectures Concepts and calculation – simple problem only.

### **Unit 4. Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

#### Unit 5. Accounts of Holding Companies /Parents Companies

Preparation of consolidated balance sheet with one subsidiary company .Relevant provisions of Accounting Standard: 21 (ICAI)

## **20 Lectures**

## **17 Lectures**

#### **14 Lectures**

**6** Lectures

## Lesson Plan: BSK College , Maithon Department of Commerce

## B.Com. (Hons.): Semester IV Paper code- 343: COMPUER APPLICATIONS IN BUSINESS

Marks 100 (External 80 : Internal 20)

**Objective:** To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.

## Unit I: Word Processing

**Duration: 3 hrs.** 

Introduction to word processing, word processing concepts, use of templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings). Mail merge Including linking with access database, Tables: Formatting the table, Inserting filling and formatting a table. Creating Documents in the areas: Mail merge including linking with access Database, Handling tables, inserting pictures and videos.

## Unit II: Preparing Presentation

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, images. Texts, symbols, Media; Design; Transition; Animation; and slideshow.

## Unit III: Spreadsheet and its Business Application

Spreadsheet concept, creating a workbook, Saving a work book, Editing a workbook, inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving Data from selected cell, Handling operators in formula, Rearranging worksheet, project involving multiple spreadsheets, Organizing charts and graphs, Printing worksheet. Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Text functions.

## Unit IV: Creating spreadsheet in the following areas:

- Loan & Lease statement
- > Ratio Analysis
- > Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical Representation of data
- ➢ Frequency Distribution and its statistical parameters ➢ Correlation and Regression

## Unit V: Database Management System

Creating Data tables, editing a Database using Forms, Performing Queries, Generating Reports. Creating DBMS in the areas of Accounting, Employees, Supplies and Customer

## 20 Lectures

Lectures:65

7 Lectures

16 Lectures

**16 Lectures** 

**6** Lectures

### Lesson Plan: BSK College , Maithon Department of Commerce

## B.Com. (Hons.): Semester – IV Paper code- 344: INDIAN ECONOMY –PERFORMANCE AND POLICIES

Duration: 3 hrs.	Marks 100 (External 80 : Internal 20)	Lectures:65
Unit 1. Basic Issues in Economic Development:		Lecture: 08
Concept and Measures of Development and underdevelopment; Human Development.		
Unit 2. Basic features of the Indi	an Economy at Independence:	Lecture: 08
Composition of national income and occupational structure, the agrarian scene and industrial structure.		
Unit 3. Policy Regimes:-		Lecture: 08
<ul><li>a) The evaluation of planning and import substituting industrialization.</li><li>b) Economic reform and liberalization.</li></ul>		
Unit 4. Growth, Development and Structural Change: Lecture: 21		

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) Detailed study of Road, Rail, Waterways and Air transportation.

## Unit 5.Sectoral Trends and Issues:

- a) Agriculture : Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth's role of technology and institutions; price policy, the public distribution system and food security.
- **b)** Major Industries Iron and Steel, Cement, Sugar, Jute and Cotton.

### Lecture: 20

## B. Com (Hons.): Semester IV Paper code- 345: ENTREPRENEURSHIP

Marks 50 (External:40, Internal:10)

**Objective**: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

**Contents:** 

Duration: 3 hrs.

Unit 1: Meaning, Elements, determinants and importance of entrepreneurship.

Unit 2: Entrepreneurship and Micro, small and medium enterprises. Concept of business groups and role of business houses and family business in India.

Unit 3: **6** Lectures Public and Private system of stimulation, support and sustainability of entrepreneurship, Requirement, availability and access to Finance, Marketing assistance, technology, and industrial accommodation.

**6** Lectures Sources of business ideas and tests of feasibility, significance of writing the business plan/ project proposal. Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Mobilizing resources for start-up. Accommodation and utilities, Preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management: basic start-up problems.

## Unit 4:

### Unit 5:

# **6** lectures

## 6 lectures

Lectures: 30

**6** lectures