



NETAJI NAGAR COLLEGE

(Affiliated to the University of Calcutta)

Accredited by NAAC (B+)

170/436, Netaji Subhas Chandra Bose Road

Regent Estate, Kolkata - 700 092

e-mail : netajinagarcollege@rediffmail.com

Web : www.netajinagarcollege.in

Phone : (033) 2411-5445, 2428-6989

Ref. No. _____

Date : _____

UNITISATION OF SYLLABUS

Academic session 2021-22

B. Com (Honours & General)

SEMESTER - I

B. Bhadra	FA I: Introduction; Introduction to Accounting Standards; Final Accounts; Rectification of Errors Business Laws: Partnership Laws & LLPs; The Negotiable Instruments Act Principles of Management: Introduction; Planning; Coordination & Control
D. Chakraborty	FA I: Inventories; Depreciation; Insurance claim for loss of stock & profit; Business Laws: The Indian Contract Act; The Sale of Goods Act; Consumers Protection Act
K. Bhattacharyya	FA I: Consignment; Financial statements from Incomplete Records & NPO; Sectional and self - balancing ledger Principles of Management: Organising; Directing & Staffing; Motivation
S. Dutta	Statistics [Entire Syllabus]
A. Kar & B.C. Barman	Macroeconomics I: (1) Demand and Consumer behaviour (2) Production and Cost (3) Perfect Competition

Biswajit Bhadra

20/09/2021

(Dr. Biswajit Bhadra)
HOD, Dept. of Commerce



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SEMESTER – III

P. R. DE	FA II: Partnership Accounts – I & II; Business Acquisition & conversion of partnership into limited company
D. Chakraborty	FA II: Branch Accounting, Hire Purchase
K. Bhattacharyya	FA II: Departmental; Investment Accounts.
S. Dutta	Business Mathematics & Statistics [Entire Syllabus]
A. Kar & B.C. Barman	Indian Financial System: (1) Financial System and its Components (2) Financial Markets & Capital Market (3) Financial Institutions (4) Financial Services (5) Investors' Protection
D. Chatterjee	Information Technology & Its Application in Business [Entire Syllabus]

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SEMESTER – V

B. Bhadra	Taxation II: Indirect Taxes (Module II)
P. R. DE	Corporate Accounting: Company-Introduction and Accounting for shares & debentures; Buy back and Redemption of preference shares; Company Merger & Acquisition
D. Chakraborty	Taxation II: Direct Taxes (Module I) Auditing & Assurance: Unit I: Concept, Need & Purpose of audit; Unit III: Internal Control System: Definition, objectives, Internal check – Definition, objectives. Unit IV: Vouching, Verification & Valuation, Audit Procedures & Techniques; Unit V: Company Audit.
K. Bhattacharyya	Auditing & Assurance: Unit II: Audit Procedures and Techniques; Unit III : Internal audit-Definition, objectives, Reliance by Statutory Auditor on Internal Auditor's work; Unit 6: Audit Report & Certificate; Unit 7: Other Thrust Areas. Corporate Accounting: Company Final Accounts; Redemption of Debenture; Valuation of Goodwill and Shares
S. Dutta	Advanced Business Mathematics [Entire Syllabus]
A. Kar & B.C. Barman	Economics II: (1) Concepts and variables of Macroeconomics (2) Concepts and measurement of National Income (3) Determination of Equilibrium Level of National Income (4) Commodity market and Money market equilibrium (5) Money, Inflation and Unemployment

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