



UNIVERSITY OF CALCUTTA

Notification No. CSR/17/13

It is notified for information of all concerned that the Vice-Chancellor on 29.07.2013, has approved *some amendments*, as proposed by the U.G. Board of Studies in Commerce, pertaining to the **Course Structure and the Syllabi of B.Com. (Honours and General) Courses of Studies** (notified in Notification No. CSR/89/10 dated 30.06.2010):


1) *That the Structure of the three-year B.Com. Honours Course of Studies be partially modified as follows:*

- b) The Paper "**Auditing**" (Paper-3.2HA) of the 3rd year Honours Course in Accountancy and Finance **shall be shifted** to B.Com. Part-II (Honours) Course as Paper 2.3Ch in place of "**Economics-II and Advanced Business Mathematics**".
- b) The Paper "**Auditing**" of 3.2HA **shall be replaced by "Economics-II and Advanced Business Mathematics"** of Paper 2.3Ch of the 2nd year Honours Course.

2) That the partially amended Syllabi are laid down in the accompanying pamphlet.

Date of effect:

- i) Amended Syllabi of Part-I and Part-II (Honours and General) Courses of Studies shall be effective from the examinations of the year 2014 onwards.
- ii) Amended Syllabi of Part-III (Honours and General) Courses of Studies shall be effective from the examinations of the year 2015 onwards.

 31-07-2013

SENATEHOUSE
KOLKA TA-700073
The 31 st July, 2013.

(Prof. Basab Chaudhuri)
Registrar

Partial Amendments of three-year B.Com. Hons. & General Syllabuses
(notified under Notification No. CSR/89/10 effective from the Academic Session 2010-11)

B.Com. Part-I (Hons. & General) Common Papers:

- a) **Paper-1.2.Chg** --- Financial Accounting I: Module II :
Units 2,3 & 4 together will carry 20 Marks with 24 Lectures.
- b) **Paper-1.4.Chg** --- i) the title of the paper be read as **“Principles of Management and Business Communication”** instead of **“Principles and practice of Management and Business Communication”**
ii) Module I, Unit-8 be read as **“(a) Coordination and (b) Control”** with 6 Lectures and 6 marks.
iii) Module-I, Unit-9 be deleted.
- c) **Paper-1.5Chg** --- Economics I :
• Module I, following be added to Unit-2:
“Concepts of Elasticities of demand -- Measurement of various Elasticities of demand –Distinction between slope of a demand curve and the Elasticity of of demand -- Elasticity of supply -- Measurement”
(Marks will be 6 in place of 4 and Lectures will be 5 in place of 3)
• Module I, Unit-3 :
“Concepts of Elasticities.....Measurement” be deleted.
(Marks will be 10 in place of 12 and Lectures will be 8 in place of 10)
• Module I, Unit-4 :
“Homogeneous production function” be deleted.
• Module-I, Unit-5: the topic **“Opportunity Cost”** be shifted to unit 7.
• Module-I, Unit-6:
i) After perfect competition **“(cases of firm and industry)”** be added.
ii) For Monopolistic competition and oligopoly market, only features of the market need to be taught (no need of any specific model).
• Module-I, Unit-7:
i) After **“Profit” “why profit arises ? Distinction between Normal profit and Super normal profit”** be added.
ii) After **“Interest Rate” “Classical model of saving-investment equality for determining rate of interest”** be added.
- d) **Paper-1.6Chg** --- Business Mathematics & Statistics:
• Module-I, Unit-1: be deleted.
• Module-I, Unit-4: Allotted lectures and marks be read as 8/8 instead of 6/6.
• Module-I, Unit-9: Allotted Lectures and Marks be read as 10/10 instead of 6/6.
• Module-I, Unit-10: **“Measures of Dispersion”** be shifted to Module-II.
• Module-II, Unit-10: Topic against Unit-10 **“Measures of Dispersion”** of Module-I be inserted with allotted marks and lectures as 10/10 instead of 4/4.
• Module-II, Unit-13: **“Probability Theory”** be shifted to Module-II of Paper-3.2HA— **“Economics-II and Advanced Business Mathematics”**
• Unit Numbers 14, 15 & 16 be read as 13, 14 & 15.

B.Com. Part-II (Hons. & General) Common Papers:

a) **Paper-2.2 Chg.**---- Principles of Marketing—Module—I

- Unit-1 & 2 be merged and renamed as **“Marketing and Market Segmentation”** with 10 marks and 14 lectures.
- Unit 3 be read as Unit 2 with 10 marks and 10 lectures.
- Unit 4 be read as unit-3 in which only **“Pricing”** be taught with 10 marks and 8 lectures.
- The topic **Promotion** of Unit-4 be taught as Unit-4 with 10 marks and 8 lectures.
- Unit-5 **“Retail and Wholesale”** be included under Marketing Channels, only basic concepts of Logistics Management and Marketing Information System be taught with 10 marks and 10 lectures.
- Unit-6 be deleted.

B.Com. Part-II (Hons.):

a) **Paper 2.3Ch**---Economics-II and Advanced Business Mathematics.

Title **“Auditing”** of Paper-3.2 HA be shifted to B.Com. Part-II (Hons.) as Paper 2.3 Ch in place of **“Economics II and Advanced Business Mathematics”** with following amendments:

- Module-I, Unit-1: Topic **“Specific matter wise (Cost,.....,Performance etc.)”** be deleted.
- Module-I, Unit-3: Topic **“Audit Risk”** be deleted.
- Module-II, Unit-1: Topics **“Related Party Disclosures”** & **“Representations by Management”** be deleted. 14 Marks will be allotted in place of 12.
- Module-II, Unit-2: Topics **“Limited Review-Disclosures”** & **“Certificate on Corporate Governance –Cash flow Statement Reporting”** be deleted.
- Module-II, Unit-4: Topic **“Assessing of Business”** be deleted and 6 Marks be allotted in place of 8.
- Module-II, Unit-5: (i) **“Propriety and Performance Audit”** be inserted after **“.....Environment Audit”**
(ii) Topic **“Energy Audit-Forensic Audit-Peer Review”** be deleted.

b) **Paper-2.4 Ch** : Financial Accounting-II

- Module-II, Unit 1-Topic **“Alteration of Share Capital”** be deleted.

c) **Paper-2.5 Ch** : Direct & Indirect Taxation:

- Module-I, Unit-1 : the term **‘Person’** be included under (a)
- Module-I, Unit-5 : **“excluding limited liability partnership”** be added after **“....firm”** under (b)
- Module-II, Unit-1: Topics u/s **234C** under (d) Interest and **‘TDS’** under (e) be deleted.
- Module-II, Unit-2: **“On individual”** be added after simple problem.

d) **Paper-2.6 Ch** : Cost & Management Accounting:

- Module-I, Unit-4: Topic under (c) be replaced by **Activity-based Costing”** (basic concept only).
- Module-II, Unit-2: Topics under **“Service Costing & Output Costing”** be replaced by **“Motor Transport Costing”** only.
- Module-II, Unit-3: **“Equivalent Production (Units)”** be deleted.
- Module-II, Unit-5: Topic **“Overhead Costs Variances”** under standard costing be deleted.

B.Com. Part-III (Honours) in Accountancy & Finance:

a) Paper-3.1 HA-Financial Accounting-III:

- Module-I, Unit-3:

i) "excluding cross holding of shares" be added after **"(including inter company share holding)"** and

ii) "Alteration of Share Capital" of Module-II, Unit-1 of Paper 2.4 Ch be shifted under **"Internal Re-construction"** .

b) Paper 3.2 HA: The Paper **"Auditing"** be replaced by **"Economics-II & Advanced Business Mathematics"** of paper 2.3Ch with following corrections:

- Module-II, Unit-1: Topic **"Bounded Functions.....graphical representations of functions"** of Unit-1 be deleted and number of lectures be read as 4 instead of 6.
- Module-II, Unit-4: **"Applications of Derivative"**, allotted marks be read as 6 instead of 8.
- Module-II, Unit-5: **"integration"** topic **"by parts and by use ofNature of Commodities learning curve"** be deleted and allotted 10 lectures/10 marks be read as 4 lectures/4 marks.
- Module-II, Unit-8: **"Probability Theory"** of Unit-13, Module-II of Paper 1.6 Chg be inserted here with 8 lectures and 8 marks instead of 10 lectures and 10 marks.

c) Paper-3.3 HA : The Title of the Paper is renamed as **"Indian Financial System"** in place of existing **"Indian Financial System and Financial Market Operations"**. Therefore there will be no separate subject- heading for Module-I & Module-II.

- Module-I, Unit-1: Topic **"Rudimentary Finance"** be deleted.
- Module-I, Unit-2: (i) Topic **"Distinction between Commercial Bank and Central Bank"** be deleted.
(ii) The Term **"uses"** be replaced by **"significance"** after High powered money .
- Module-I, Unit-5: Topic **"Differential Interest rate"** be deleted.
- Module-II, Unit-2: Topic **"Acceptance Houses & Discount Houses"** be deleted
- Module-II, Unit-3: Topics **"Security Market, Jobbers, Consultants, NRIs"** be deleted.

d) Paper 3.4 HA: Financial Management:

- Module-I, Unit 2 : **"(Concepts only)"** be added after the topic **"Risk return relationship"**.

Revised **Schedule-VI** be compulsorily followed in respect of **Financial Accounting-II (Paper 2.4Ch & 2.3 Cg)** for **B.Com. Part-II (Hons. & General)** and **Financial Accounting-III (Paper 3.1HA & 3.1GA)** for **B.Com. Part-III (Hons. and General)** from the **Examinations of 2015 onwards.**

B.Com. Part-II (General):

- a) **Paper-2.3 Cg** : Financial Accounting II :
- Topic **“Alteration and Share Capital”** of Module-II, Unit-1 be shifted to Module-I, Unit-2 of Paper-3.1 GA- Financial Accounting-III under **“Internal Reconstruction”**.
- b) **Paper-2.4 Cg** : Direct and Indirect Taxation:
- Module-I, Unit-1: the term **“person”** be included under Topic (a).
 - Module-II, Unit-1: Topics **‘TDS’** and **‘Interest u/s 234C’** be deleted.
 - Module-II, Unit-2: **“on individual”** be added after simple problem.
- c) **Paper -2.5Cg** : Cost & Management Accounting –I
- Module-II:
 - i) Topic **“Administration, Selling & Distribution”** of Unit-3 be merged with Unit-1 under sub-heading (c).
 - ii) Topic **“Activity based costing”** under Unit-2(i) be shifted to Unit-1 under sub-heading (d) as **“Activity Based Costing”** (basic concepts only). Classes/marks will be 22/20 instead of 10/ 10.
 - Module-II, Unit-2, only preparation of cost sheet will be taught.
10 classes/ 10 marks be read as 8 classes/ 10 marks.
- d) **Paper-2.6 Cg**-Auditing:
- Module-I, Unit-1: under the topic **“Classification” “Specific matter wise (Cost.....Performance etc.)”** be deleted.
 - Module-II, Unit-5: i) **“Propriety Audit”** be inserted after the topic **‘Environment Audit’**.
ii) Topic **“Energy Audit-Peer review”** be deleted.

B.Com. Part-III (General):

- a) **Paper 3.1 GA**—Financial Accounting-III:
- Module-I, Unit-2: Topic **“Alteration and Share Capital”** of Module-II, Unit-1 of Paper 2.3 Cg be shifted and be placed under topic **“Internal reconstruction”**.
- b) **Paper-3.2 GA**: Cost & Management Accounting II:
- Module-I, Unit-1: Topic **“Boiler House Costing”** be deleted.
 - Module-II, Unit-2: Topic **“Overhead Costs Variances”** be deleted.
 - Module-II, Unit-3: **‘(Concepts only)’** be inserted after topic **“Tools and Analysis”**.
- c) **Paper-3.3 GA**-Financial Management:
- Module-I, Unit-2: **‘(Concepts only)’** be inserted after topic **“Risk return relationship”**.