



Four-year Undergraduate Programme in Commerce

as per National Education Policy, 2020

Bachelor of Commerce (Honours/Honours with Research) from the academic year 2023-2024

St. Xavier's College, Department of Commerce, will offer a four-year (eight semesters) Bachelor of Commerce (Honours/Honours with Research) programme. There will be an exit option after three years, as per UGC guidelines.

NOMENCLATURE OF THE DEGREES

Bachelor of Commerce (Honours) - Four-Years (Eight Semesters) - A student will be awarded the honours degree after completing 176 credits.

Bachelor of Commerce (Honours with Research) - Four-Years (Eight Semesters) - If a student secures a minimum of 75% marks in first six semesters may opt for honours with research in 4th year. The student will be required to complete a research project/dissertation under the guidance of a Faculty member.

Note: Students completing the 4-years programme may join the Master degree programme and complete the same in one year. Also a student completing the B.Com. (Honours with Research) may directly be allowed to join the Ph.D. Programme.

Bachelor of Commerce (exit option) - A student will be awarded the degree after completing 132 credits. Such a student may join the Master degree programme and complete the same in two years.

EXPLANATION OF THE COURSES

The programme will consist of the following seven categories of courses as given below:

1. **Major (Core)** discipline is the discipline or subject of main focus.
2. **Major (Core) Electives** – students will choose courses of their interest in the third/fourth year.
3. **Minor** discipline helps a student to gain a broader understanding beyond the major discipline.
4. **Multi-disciplinary (MDC)** are courses from other disciplines.
5. **Ability Enhancement Courses (AEC)** includes courses in;



- i. Modern Indian Language - (Bengali/Hindi/Alternative English)
- ii. Business Communication

The emphasis in these courses is on language, communication skills, critical reading, and academic writing skills to enable students to express themselves coherently in written form and in discussion.

6. **Skill Enhancement Courses (SEC)** are designed to impart practical skills, and hands-on training.
7. **Value-Added Courses (VAC)** include courses in;
 - i. Spirituality and Inter-Religious Harmony
 - ii. Panchkosha: Holistic Personality Development
 - iii. Environmental Education & Sustainability
8. **Internship** will allow students to obtain experience in industry, research labs, business, community service, learning projects.

Internship and Community Outreach (NSS) will have to be completed by all students.



Credit Structure of the B. Com. Programme

Semester	MAJOR (CORE)		MINOR		MULTI-DISCIPLINARY (MDC)		ABILITY ENHANCEMENT COURSES (AEC) - LANGUAGES		SKILL ENHANCEMENT COURSES (SEC)		VALUE ADDED COURSES (VAC)		INTERNSHIP (2) & COMMUNITY OUTREACH (NSS) (1)	TOTAL CREDITS
	PAPERS	CREDITS	PAPERS	CREDITS	Papers	Credits	PAPERS	CREDITS	PAPERS	CREDITS	PAPERS	CREDITS		
		4 or 6**		4		4		2		3		2		
I	2	8	1	4	1	4	2	4			1	2		22
II	2	8	1	4	1	4	2	4			1	2		22
III	2	8	1	4	1	4			1	3	1	2		21
IV	2	8	1	4	1	4			1	3	1	2		21
V	4	16	1	4					1	3				23
VI	4	16	1	4									3	23
VII**	4	18	1	4										22
VIII**	4	18	1	4										22
	24	100	8	32	4	16	4	8	3	9	4	8	3	176

Note:

Core, Minor, MDC, SEC courses will be of 100 marks, each.

The AEC and VAC courses will be of 50 marks, each.



Curriculum Structure – First Year					
SEMESTER - I					
Sl. No.	Course code	Course name	Category	Marks	Credits
1	C1BC230111T	Financial Accounting - 1	MAJOR (CORE)	100	4
2	C1BC230121T	Business Laws	MAJOR (CORE)	100	4
3	B1BC230111T	Management Principles and Applications	MINOR	100	4
4	M1BC230111T	Micro Economics	MDC	100	4
5		Modern Indian Language – 1	AEC	50	2
	A1BC230121T	Bengali			
	A1BC230131T	Hindi			
	A1BC230141T	Alternative English			
6	A1BC230111T	Business Communication - 1	AEC	50	2
7	V1BC230111T	Spirituality and Inter-Religious Harmony	VAC	50	2
		TOTAL		550	22
SEMESTER - II					
Sl. No.	Course code	Course name	Category	Marks	Credits
1	C1BC230211T	Financial Accounting - 2	MAJOR (CORE)	100	4
2	C1BC230221T	Cost and Management Accounting - 1	MAJOR (CORE)	100	4
3	B1BC230211T	Organization Behaviour	MINOR	100	4
4	M1BC230211T	Macro Economics	MDC	100	4
5		Modern Indian Language - 2	AEC	50	2
	A1BC230221T	Bengali			
	A1BC230231T	Hindi			
	A1BC230241T	Alternative English			
6	A1BC230211T	Business Communication - 2	AEC	50	2
7	V1BC230211T	Panchkosha: Holistic Personality Development	VAC	50	2
		TOTAL		550	22



Curriculum Structure – Second Year

SEMESTER - III

Sl. No.	Course code*	Course name	Category	Marks	Credits
1		Cost and Management Accounting - 2	MAJOR (CORE)	100	4
2		Direct Taxation - 1	MAJOR (CORE)	100	4
3		Indian Economics	MINOR	100	4
4		Business Mathematics and Statistics - 1	MDC	100	4
5		Information Technology Skills for Business	SEC	100	3
6		Environmental Education & Sustainability - 1	VAC	50	2
		TOTAL		550	21

SEMESTER - IV

Sl. No.	Course code*	Course name	Category	Marks	Credits
1		Direct Taxation - 2	MAJOR (CORE)	100	4
2		Corporate Laws	MAJOR (CORE)	100	4
3		Emerging Trends in E-Business	MINOR	100	4
4		Business Mathematics and Statistics - 2	MDC	100	4
5		Entrepreneurship	SEC	100	3
6		Environmental Education & Sustainability - 2	VAC	50	2
		TOTAL		550	21



Curriculum Structure – Third Year

SEMESTER - V

Sl. No.	Course code*	Course name	Category	Marks	Credits
1		Fundamentals of Financial Management	MAJOR (CORE)	100	4
2		Principles of Marketing	MAJOR (CORE)	100	4
3		MAJOR (CORE) - ELECTIVE 1	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 2	MAJOR (CORE)	100	4
5		Human Resource Management	MINOR	100	4
6		Fintech	SEC	100	3
		TOTAL		600	23

Major (Core) Pool for Semester V (students to select TWO courses from this pool)

i.		Corporate Accounting
ii.		Financial Markets (50 marks), Banking and Other Financial Institutions (50 marks)
iii.		Consumer Behaviour (50 marks) and Services Marketing (50 marks)
iv.		Integrated Marketing Communications

SEMESTER - VI

Sl. No.	Course code*	Course name	Category	Marks	Credits
1		Auditing and Assurance	MAJOR (CORE)	100	4
2		Indirect Taxation	MAJOR (CORE)	100	4
3		MAJOR (CORE) - ELECTIVE 3	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 4	MAJOR (CORE)	100	4
5		Ethics and Corporate Governance	MINOR	100	4
6		INTERNSHIP			2
7		COMMUNITY OUTREACH (NSS)			1
		TOTAL		500	23

Major (Core) Pool for Semester VI (students to select TWO courses from this pool)

i.		Financial Reporting (50 marks) and Financial Statement Analysis (50 Marks)
ii.		Business Data Analytics (Practical)
iii.		International Business
iv.		Rural Marketing (50 marks) and International Marketing (50 marks)

* to be announced.

The syllabi of semesters III – VI and the curriculum structure and syllabi for semesters VII and VIII will be provided in due course.



Syllabi of Semesters I and II

SEMESTER I

Semester: I	
Course name: FINANCIAL ACCOUNTING 1	
Course Credits: 4	
Pedagogy: Classrooms lecture	
Course Description	
<p>Learning Objectives: The course aims to help learners to acquire conceptual knowledge of</p> <p>LO 1. Accounting Framework LO 2. Accounting Standards and IndAS LO 3. Concept of revenue, depreciation and inventory LO 4. Financial statements of sole proprietorship firm, not-for-profit organisation LO 5. How to prepare financial statement from incomplete records LO 6. Dissolution of partnership firm LO 7. Amalgamation of partnership firms.</p>	
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <p>CO 1. Understand the accounting conceptual framework and apply the concepts as and when needed; CO 2. Measure business income by applying relevant Accounting Standards; CO 3. Evaluate the importance of depreciation and inventories in financial statements; CO 4. Prepare financial statements of sole proprietorship form of business; CO 5. Preparation of Financial Statements from Incomplete Records; CO 6. Prepare accounts for Not-for-Profit Organisations; CO 7. Dissolution of partnership firms and amalgamation of firms.</p>	
Unit (No. and Name)	Details
1. The Accounting Framework and An introduction to AS and Ind AS	A) Framework for Preparation and Presentation of Financial Statements. B) Concept of AS and IndAS, convergence and application on various entities in India
2. Concepts for Determination of Business Income	<ul style="list-style-type: none"> Accounting of Inventory - meaning, significance and recording system: periodic and perpetual system, application of Accounting Standard in valuation of inventory (AS 2). Accounting for Property, Plant and Equipment - accounting for Depreciation: application of accounting standard, disposal of depreciable assets, change in the method of depreciation (AS 10). Revenue Recognition: recognition of incomes and expenses with reference to applicable Accounting Standard (AS 9).
3. Final Accounts	<ul style="list-style-type: none"> Preparation of financial statements for sole proprietorship entity with appropriate adjustment and rectification. Preparation of financial statements of Non-Profit Seeking Organization
4. Preparation of Financial Statements from Incomplete Records	
5. Accounting of Partnership Business	<ul style="list-style-type: none"> Dissolution of partnership business and concept of piecemeal distribution. Amalgamation of firms.



Suggested Readings/References:

- Hanif and Mukherjee-Financial Accounting-McGraw – Hill Education India Pvt. Ltd
- Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
- Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
- Accounting standard - issued by ICAI / www.icai.org.



Semester: I	
Course name: Business Law	
Course Credits: 4	
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar.	
Course Description	
Learning Objectives: The course aims to help learners to acquire conceptual knowledge. LO1. Have a basic understanding of the law LO2. Solve complex legal problems faced by the people while undertaking business contracts	
Course Outcomes: On successful completion of the course, students will be able to: CO1. ability to apply the legal principles and theories in day-to-day life CO2. to explore the potential legal issues coming up in the business world and seek a possible legal solution.	
Unit (No. and Name)	Details
I	The Indian Contract Act, 1872: General Principles of Law of Contract a) Contract – meaning, characteristics and kinds of contract – void, Voidable, quasi and contingent contracts; Essentials of a valid Contract b) Offer and acceptance c) Contractual capacity d) Free consent e) Consideration f) Discharge of a contract – modes of discharge g) Breach and remedies against breach of contract. h) Arbitration Clause in the contract with reference to section 7,8,9,10 of the Arbitration and Conciliation Act 1996
II	The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale and Agreement to sell; b) Conditions and warranties c) sale by a non-owner d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
III	The Limited Liability Partnership Act, 2008 a. Salient Features of LLP b. Differences between - LLP and Partnership, LLP and Company c. LLP Agreement d. Partners and Designated Partners e. Incorporation Document Incorporation by Registration g. Partners and their Relationship
IV	The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course.



	<p>c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Dishonour of Cheque f) Noting and Protest</p>
V	<p>Consumer Protection Act 2019 a) Object of the law --- from caveat emptor to caveat venditor b) Definition (complainant, complaint, consumer, mediation, product liability, unfair trade practice) c) District, State and National Consumer Protection Councils- object and purpose d) Consumer Protection Authority -establishment, procedure, search and seizure, powers and functions of central authority e) Consumer Disputes Redressal Commission and its functions, jurisdiction, procedure and orders f) Mediation- consumer mediation cell, reference of dispute to mediation, (with reference to section 37,49,59 and 79) g) Penalty h) Appeal</p>
Practical Exercises/Skill Development Activities: Class seminar	
Suggested Readings/References: 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Avtar Singh "Consumer Protection Act" EBC 6. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education	



Semester: I	
Course name: Management Principles and Applications	
Course Credits: 4	
Pedagogy: Classrooms lecture, Case studies, Assignments, Group Discussion & Seminar	
Course Description: This course is designed to acquaint students with basic concepts, principles and theories in the area of organizational management; give an overview of key management functions and sub-functions; and identify the scope for application management principles to achieve organizational effectiveness.	
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of: LO1. Nature, Functions and Evolution of Management as a discipline. LO2. Process and types of planning, forecasting techniques, environmental analysis, basics of strategic planning and the nature, process and types of decision-making. LO3. Nature and process of organizing, types of organization structures, principles, types and process of delegation and departmentalization. LO4. Staffing process, nature, types and theories of motivation and leadership, communication process, types, and networks. LO5. Type, principles, and techniques of control.	
Course Outcomes: On successful completion of the course, students will be able to: CO1. Understand the basic concepts, functions and evolutionary history of management and identify key managerial issues in contemporary industrial organizations. CO2. Formulate various types of plans by analysing the environment and apply decision-making techniques suitable to varying decision-making situations. CO3. Classify organizations in terms of their organization structures and apply the principles of delegation and departmentalization to achieve organizational effectiveness and efficiency. CO4. Appreciate the implications of motivation and leadership theories in the context of various organizational functions and suggest measures to make organizational communications effective. CO5. Design and implement control measures in monitoring operations, identifying deviations from plans and prescribing measures for course correction where necessary.	
Unit (No. and Name)	Details
1. Introduction to Management	<p>(a) Management Concepts: Meaning, Definition, Significance, management as a profession, management vs admin, skills, roles of manager (Mintzberg), levels of management.</p> <p>(b) Management Functions: Overview of functions, co-ordination (concept, definition, types, techniques, essence of managing)</p> <p>(c) Evolution of Management Thought: Classical (brief concept) theories of Taylor, Fayol, Weber, Mary Parker Follett (theoretical contribution), Neo-classical (brief concept of behavioural and human relations) theories of Elton Mayo (Hawthorne Experiment), Modern approach (system and contingency), MBO (Peter Drucker), Michael Porter (Five force analysis)</p> <p>(d) Contemporary issues in Management: Globalization, ethics and social responsibilities of business, technological innovation, TQM (total quality management), Work force Diversity, Digitalization.</p>
2. Planning	(a) Planning: Concept, types, process, limitations, forecasting-concept, techniques.



	<p>(b) Business Environment: Macro and micro environmental factors - concept and components, SWOC Analysis</p> <p>(c) Strategic planning: Concept, process, importance, limitations, levels of strategic planning.</p> <p>(d) Decision making: Decision-making – Concept, Decision making conditions: certainty, risk, uncertainty, Process, Perfect rationality and bounded rationality, individual and group decision making.</p>
3. Organizing	<p>Meaning, Process Principles of Organizing, Organization chart, Formal and Informal Organization, Types of Organization Structure – Traditional and Modern, Departmentalization - Concept, Bases of Departmentalization; Span of management – Concept; Authority, Responsibility, Accountability relationship; Decentralization - Concept; Delegation of Authority - Concept , Principles and Obstacles in Delegation</p>
4. Staffing and Leading	<p>(a) Staffing: Concept of staffing, staffing process</p> <p>(b) Motivation: Concept, Importance, Extrinsic and intrinsic motivation; Theories of Motivation: Maslow's Hierarchy of Needs Theory, Herzberg's Motivation-Hygiene Theory, Mc Gregor's Theory X and Theory Y.</p> <p>(c) Leadership: Concept, Importance, Styles, Theories of Leadership: Trait Theory, Tannenbaum-Schmidt Continuum, Michigan and Ohio Studies, Blake and Mouton Managerial Grid.</p> <p>(d) Communication: Concept, Process, Types-oral, and written communication, non-verbal communication electronic communication-video and virtual communication, formal and informal communication, Barriers to communication, Measures to overcome barriers, Communication network - types, Grapevine.</p>
5. Control	<p>Concept, Process, Types; Principles of effective controlling, Techniques of Control (Traditional and Modern techniques)</p>
<p>Practical Exercises/Skill Development Activities: Class seminars, group discussions, analysis of cases and scenario construction.</p>	
<p>Suggested Readings/References:</p> <ol style="list-style-type: none"> 1. Harold Koontz & Heinz Weihrich, <i>Essentials of Management: An International and Leadership Perspective</i>, McGraw Hill Education. 2. Stephen P. Robbins & Madhushree Nanda Agrawal, <i>Fundamentals of Management: Essential Concepts and Applications</i>, Pearson Education. 3. George Terry, <i>Principles of Management</i>, Richard D. Irwin 4. Peter F Drucker, <i>Practice of Management</i>, Mercury Books, London Note: Latest edition. 5. Newman, Summer & Gilbert, <i>Management</i>, PHI 6. James H. Donnelly, <i>Fundamentals of Management</i>, Pearson Education. 7. Charles. W. Hill & Steven McShane, <i>Principles of Management</i>, McGraw Hill, Special Indian Edition 8. Griffin, <i>Management Principles and Application</i>, Cengage Learning 9. Robert Kreitner, <i>Management Theory and Application</i>, Cengage Learning 10. L. M. Prasad, <i>Principles and Practice of Management</i>, Sultan Chand & Sons 11. Soheli Ghose & Dipanjan Basu, <i>Principles of Management</i>, ABS Publishing House 12. TN Chhabra, <i>Management Concepts and Practice</i>, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi 13. B.P. Singh & A.K. Singh, <i>Essentials of Management</i>, Excel Books 14. P. C. Tripathy & P. N. Reddy, <i>Principles of Management</i>, Tata McGraw Hill Education Private Limited. 	



Semester: I	
Course name: MICRO ECONOMICS	
Course Credits: 4	
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar	
Course Description: Undergraduate introductory course to explain the basic concepts of Microeconomics	
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1: The basic microeconomic theories and models along with the policy implications, advantages and limitations of the same. LO2: Utilizing numerical and graphical techniques in understanding and presenting microeconomic concepts.	
Course Outcomes: On successful completion of the course, students will be able to: CO1. To analyse critically and explain the behavior of individual economic agents such as consumers, firms, and market with the help of diagrams and also some mathematical tools. CO2. To apply the microeconomic theories and models to determine solutions to practical economic problems.	
Unit (No. and Name)	Details
Unit 1: Basic Concepts of Demand and Supply	<ul style="list-style-type: none"> • Concept of scarcity and choice, Opportunity cost, Production possibility frontier, three basic economic questions, marginal decision making, • Concept of Demand, Law of Demand and Demand Curve; • Concept of Supply, Law of Supply and Supply curve; • Market Equilibrium – Determination and Effects of Changes in Demand and Supply • Concepts of Elasticity of Demand: Own Price, Cross-Price and Income • Numerical problems;
Unit 2: Theory of Consumer Behaviour	<ul style="list-style-type: none"> • Cardinal vs Ordinal Utility, • Concept of Indifference Curves - Properties • Budget Line – Defining the Budget Set / Affordable Set, • Consumer Equilibrium, • PCC and the Derivation of Demand Curve
Unit 3: Theory of Production and Cost	<ul style="list-style-type: none"> • Concept of Production function – Short-run and Long-run • Short-run Production Analysis - Law of variable proportions. • Long-run Production Analysis - Concept of Isoquants – properties, Iso-cost Lines, Producer's equilibrium, Expansion path, Returns to scale and Economies of Scale. • Cost: Different Cost Concepts, Explicit and Implicit Cost, Differences between short run and long run cost - Derivation of short run cost curves • Relation between AC & MC; • Relation between AVC & APL, MC & MPL; • Numerical Problems
Unit 4: Different types of Market Structures:	<p>A. Perfect Competition</p> <ul style="list-style-type: none"> • Structural characteristics of Perfect Competition. • SR & LR equilibrium of a firm. • Short run supply curve of a firm.



	<ul style="list-style-type: none"> Numerical Problems.
	<p>B. Monopoly</p> <ul style="list-style-type: none"> Sources of monopoly power. Short-run equilibrium. Absence of Supply Curve Measures of market power. Comparison between perfect competition and monopoly Numerical Problems.
	<p>C. Monopolistic Competition.</p> <ul style="list-style-type: none"> Structural Characteristics Perceived and Proportional Demand curves Short-Run Equilibrium.
	<p>D. Oligopoly and Game Theory</p> <ul style="list-style-type: none"> Oligopoly <ul style="list-style-type: none"> Oligopolistic Interdependence Equilibrium in an Oligopolistic Models: <ul style="list-style-type: none"> A) Cournot Model B) Collusive Model Game Theory and Strategic Decision Making <ul style="list-style-type: none"> Dominant Strategies Nash Equilibrium Prisoner's Dilemma
Unit 5: Special Pricing Strategies	<ul style="list-style-type: none"> Cost Plus Pricing Price Discrimination. Peak Load Pricing
Unit 6: Externalities, Public Goods and Common Resources	<ul style="list-style-type: none"> Features of Public Goods. Free Rider Problem with Examples. Concept of Production and Consumption Externalities with examples. Common Resources - Tragedy of Commons.
Practical Exercises/Skill Development Activities: Seminars and Group Discussions	
Suggested Readings/References:	
<ol style="list-style-type: none"> Ghosh. A., Bhattacharya M. <i>Managerial Microeconomics</i>, Platinum Publishers. Koutsiyannis, <i>Modern Microeconomics</i>. Maddala G.S. and E. Miller; <i>Microeconomics: Theory and Applications</i>, McGraw-Hill Education. Perloff, J.; <i>Microeconomics</i>, Pearson Peterson, Lewis and Jain, <i>Managerial Economics</i>, Pearson Education Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; <i>Microeconomics</i>, Pearson Education. Ryan and Pearce; <i>Price Theory</i>, Macmillan Press. Thomas, Maurice and Sarkar, <i>Managerial Economics</i>, Tata McGraw Hill Education 	



Semester – I

Bengali

FULL MARKS - 50

Unit – I, Language [Marks 30] **ভাষাপাঠ - (মান ৩০)**

Comprehension, Marks- 15

ক) **প্রবন্ধ:** নিচের প্রবন্ধগুলি থেকে নির্বাচিত অংশ বোধ-পরীক্ষণের জন্য উদ্ধৃত করে প্রশ্ন করা হবে।
(মান -১৫)

[ভাষা পাঠ সঞ্চয়ন - কলিকাতা বিশ্ববিদ্যালয় থেকে]

১। বাঙ্গালা ভাষা - স্বামী বিবেকানন্দ

২। শিক্ষার বাহন- রবীন্দ্রনাথ ঠাকুর

৩। বইপড়া - প্রমথ চৌধুরী

Writing Skill, Marks-15

খ) **প্রতিবেদন রচনা:** সংবাদপত্রে প্রকাশের উপযোগী সাম্প্রতিক কোনও ঘটনার প্রতিবেদনের খসড়া রচনা করতে হবে।

অথবা **সংলাপ লিখন:** গল্পাংশ অথবা উপন্যাসের অংশ থেকে সংলাপ ভিত্তিক পুনর্নির্মাণ করতে হবে।

(মান - ১০) [ন্যূনতম ১৫০ শব্দে]

গ) **পরিভাষা:** পাঁচটি ইংরেজি শব্দের বাংলা পরিভাষা লিখতে হবে। (মান -৫)

(কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত 'ভাষা পাঠ সঞ্চয়ন' গ্রন্থে সংকলিত পরিভাষাগুলি।)

Unit – II, Literature [Marks 20] **সাহিত্যপাঠ - (মান ২০)** [ভাষা পাঠ সঞ্চয়ন - কলিকাতা

বিশ্ববিদ্যালয় থেকে]

ক) **রবীন্দ্রকবিতা পাঠ: নৈবেদ্য কাব্য** [দুটি প্রশ্নের যে কোনও একটির উত্তর লিখতে হবে, ন্যূনতম ৩০০ শব্দে।] (মান -১০)

১। তোমার পতাকা যারে দাও

২। শতাব্দীর সূর্য আজি

৩। চিত্ত যেথা ভয়শূন্য, উচ্চ যেথা শির

খ) **রবীন্দ্র ছোটগল্প পাঠ:** [দুটি প্রশ্নের যে কোনও একটির উত্তর লিখতে হবে, ন্যূনতম ৩০০ শব্দে।]

(মান -১০)

১। পোস্টমাস্টার

২। মণিহারা

পাঠ্যগ্রন্থ:

১) ভাষা পাঠ সঞ্চয়ন—কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।



SEMESTER - I

HINDI

FULL MARKS - 50

हिंदी व्याकरण और वर्तनी का संक्षिप्त परिचय।

अनुवाद विज्ञान

- (1) अनुवाद का तात्पर्य: अनुवाद के भिन्न प्रकार- भाषान्तरण, सारानुवाद तथा रूपांतरण में साम्य- वैषम्य।
- (2) अनुवाद के शिल्पगत भेद: अविकल अनुवाद (, भाषानुवाद/छायानुवाद, आशु अनुवाद, डबिंग, कंप्यूटर अनुवाद) साहित्यिक अनुवाद के विभिन्न रूप- काव्यानुवाद, कथानुवाद, नाट्यानुवाद।
- (3) वैज्ञानिक तकनीकी शब्दावली का अनुवाद, मुहावरों और लोकोक्तियों का अनुवाद, संक्षिप्ताक्षरों तथा कूटपदों का अनुवाद, आंचलिक शब्दावली का अनुवाद।
- (4) विश्वभाषाओं की प्रमुख कृतियों के हिंदी अनुवाद एवं हिंदी की प्रमुख कृतियों के विश्वभाषाओं में किए गए अनुवाद। हिंदी अनुवाद का भविष्य।
- (5) अंग्रेजी से हिंदी का व्यावहारिक अनुवाद।

चलचित्र लेखन

- (1) भारतीय सिनेमा का इतिहास
- (2) हिंदी की आरंभिक मूक और सवाक किल्में
- (3) विगत शताब्दी की लोकप्रिय हिंदी फिल्में, लोकप्रिय फ़िल्मी गीत तथा प्रसिद्ध संवाद
- (4) प्रमुख निर्देशक एवं अभिनेता
- (5) हॉलीवुड फिल्मों की हिंदी डबिंग
- (6) बॉलीवुड का हिंदी फिल्म उद्योग
- (7) फिल्म निर्माण की प्रक्रिया
- (8) हिन्दी में निर्मित विज्ञापन ऐड फिल्में
- (9) हिन्दी की विश्व व्याप्ति में फिल्मों की भूमिका।
- (10) फिल्म समीक्षा और फिल्म का मूल्यांकन
- (11) शोले, देवदास, और पीके (इन तीनों फिल्मों की निर्मितियाँ और समीक्षा)

Semester: I
Course name: ALTERNATIVE ENGLISH 1
Course Credits: 2
Pedagogy: Classrooms lecture, Group discussion & Seminar



Course Description: The course is intended to give students a high level of competence in English with an emphasis on the study of literary texts. The course will provide extensive exposure to a variety of rich texts from British literature.

Learning Objectives: The course aims to help learners to acquire conceptual knowledge of;

LO1. Communicative English

LO2. Genres of English literature

Course Outcomes: On successful completion of the course, students will be able to:

CO1. Read and interpret texts

CO2. Fluent use of English

Unit (No. and Name)	Details
1. Literature	a. Poetry <ul style="list-style-type: none"> • 'Ode to a Nightingale' - John Keats, • 'Strange Meeting' - Wilfred Owen, • 'The Cloud' - P.B. Shelley
	b. 'Dream Children' by Charles Lamb
2. Grammar	a. Making sentences with identical words, common idioms, synonyms and antonyms
	b. Writing of letters - application, C.V/bio-data appointment, resignation, complaint

Suggested Readings/References:

- Book of English Romantic Poetry
- Wren and Martin
- Commercial English - K.K. Sinha

Semester: I
Course name: BUSINESS COMMUNICATION - 1
Course Credits: 2
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar.



Course Description: Business Communication will provide students with communication principals, concepts and techniques which are essential components for effective organisational behaviour in oral and written communication situations. Communication strategies utilizing principles of Psychology and appropriate methodology will be emphasized	
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Spoken and verbal English for oral communication. LO2. Improved and enhanced methods and techniques of writing English.	
Course Outcomes: On successful completion of the course, students will be able to: CO1. Develop competent communication skills verbally and oral representation. CO2. Learn Methods of Analytical and Authentic techniques of writing enhanced communicative, commercial English.	
Unit (No. and Name)	Details
1. Nature and process	Definition of business communication, types of communication, formal and informal, verbal and non-verbal, obstacles and barriers to communication.
2. Oral practices	Conversational and commercial English, dialogue writing, presenting speeches in meetings, seminars .
3. Commercial writing	Writing of minutes, circulars, resume (bio-data), reports (commercial and journalistic).
4. Commercial writing	Writing of application, appointment , adjustment, resignation, order and cancellation of order, complaints
Practical exercises/skill development activities:	
Suggested readings/references:	
<ol style="list-style-type: none"> 1. English Grammar and Composition by Wren and Martin. 2. Secretarial Practice by S. Sen Gupta. 3. Commercial English by K.K. Sinha. 4. English Rhetoric by M Chakraborty. 5. Business Communication (Skills, Concepts And Applications) By P. D. Chaturbedi And Mukesh Chaturbedi. 	

Semester: I
Course name: Spirituality and Inter-Religious Harmony
Course Type: VAC 1
Course Credits: 2



Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar	
Course Description: this course on “Spirituality and Inter-Religious Harmony” is to introduce students to major religious traditions of the world with a brief exposition of basic tenets of Hinduism, Christianity Islam, Buddhism, Jainism and Sikhism. One of the main goals is to understand how these religious movements orient themselves in the world with respect to history, belief and practice. An attempt will be made to explore the traditions on their own terms as much as possible. However, this should not prevent anyone asking healthy critical questions on them, as it also aims to inculcate in students a sense of respect and appreciation for followers of other religions and traditions and to enhance social harmony and inter-religious dialogue in the country. To achieve these goals, topics like God-Man-World concepts, sacred texts, human destiny, rituals, holy places community, spirituality besides others, will be dealt with.	
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of: LO1. how these religious movements orient themselves in the world with respect to history, belief and practice LO2. spirituality and its interconnectedness with the world at large	
Course Outcomes: On successful completion of the course, students will be able to: CO1. Understand one’s personal spiritual quotient and spirituality in everyday life CO2. Understand the importance of social harmony and inter-religious dialogue	
Unit	Details
Unit 1: Introduction to religion and its importance in everyday life	Religion – The origin of religion, the religious and social role of religion, festivals, symbolism of each Religion.
Unit 2: Introduction to Hinduism and its basic tenets and practices	Hinduism: Introduction, God-Man-World concepts, Human destiny, Evil-Suffering, life after death, rites and rituals and worship, sacred texts, a popular prayer - Gayatri mantra, principal sects, Hinduism and social system – caste system, samsara, festivals and holy places, and comparative elements in other religions.
Unit 3: Introduction to Christianity and its basic tenets and practices	Christianity: Introduction-God-Man-World concept, Jesus Christ, Human destiny, Evil-Suffering, life after death, rites and rituals (Sacraments) and worship, sacred texts. A popular prayer – ‘Our Father’, festivals and holy places, and comparative elements in other religions.
Unit 4: Introduction to Islam and its basic tenets and practices	Islam: Introduction, God-Man-World concept, Muhammad, Human destiny, Evil-Suffering, life after death, rites and rituals and worship, sacred texts, a popular prayer -“The Call to Prayer”, principal sects, Sufism, festivals and holy places and comparative elements in other religions.
Unit 5: Introduction to Buddhism	Buddhism - The traditions, beliefs and practices in Buddhism
Unit 6: Introduction to Jainism	Jainism- The traditions, beliefs and practices in Jainism
Unit 7: Introduction to Sikhism	Sikhism- Introduction to Sikhism and its basic tenets and practices
Unit 8: Prayer and Ignatian Spirituality	Prayer and Spirituality: St. Ignatius of Loyola and Ignatian Spirituality



<p>Unit 9: Prayer and Spirituality in everyday life – What? Why? How?</p>	<p>Spiritual Quotient: Prayer and spirituality in Personal and Public life (Social), Connections and distinctions between spirituality and religion, interrelationship between spirituality and religion, The power and effects of thoughts, Experiencing the Supreme</p>
<p>Unit 10: Critical reflection on inter-religious dialogue – a way forward</p>	<p>Inter-Religious Dialogue: steps to foster unity among different followers of faith traditions</p>
<p>Practical Exercises/Skill Development Activities: watching documentaries on such areas, project report /assignment. Taking the occasion of one festival of one religion and organising Inter-Faith prayer service. Before the service, explanation of the festivals to be given with Power Point. Visit to religious places.</p>	
<p>Suggested Readings/References:</p> <ol style="list-style-type: none"> 1. Tiwari, Kedar Nath. Comparative Religion (Chapter 1) 2. Smith, Huston. The World's Religions (Chapter 1) 3. Stanford, Peter. Religion: 50 ideas you really need to know (Chapter 1) 4. Dr. Muhammad Muhsin Khan (1985) Interpretation of the Meanings of the Noble Qur'an in the English Language, Al Madina Al Munawwarah: Islamic University of Al Madina Al Munawwarah. 5. What is Islam? (2010) Compiled by Research Division Darussalam, Riyadh: Maktaba Darussalam. 6. Muhammad al-Jibaly (2004) Knowing the Last Day, Madina: Al Kitab and as Sunnah Publishing. 7. Hammudah Abdalati (2001) Islam in Focus, New Delhi: New Crescent Publishing. 8. Dr. Zakir Naik (2000) Qur'an and Modern Science Compatible or Incompatible? Mumbai: Islamic Research Foundation. 9. The world of religions – Samarpan 10. The complete works of Swami Vivekananda 11. Selections from the complete works of Swami Vivekananda 12. What's Buddhism – Plain and Simple, The Practice of Being Aware, Right Now, Every Day, 2013, Steve Hagen, Broadway Books 13. SIKH SPIRITUAL PRACTICE – THE SOUND WAY TO GOD by Siri Kirpal Kaur 14. Jainism: An Introduction, 2009, Jeffery D. Long, I.B.Tauris 12. The Power of Now: A Guide to Spiritual Enlightenment, by Eckhart Tolle, by New World Library, 2004 13. Religious Hinduism by DeSmet and Neumer 	

SEMESTER II

Semester: II

Course name: FINANCIAL ACCOUNTING – 2



Course Credits: 4	
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar	
Course Description:	
<p>Learning Objectives: The course aims to help learners to acquire conceptual knowledge of;</p> <p>LO1. The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of transactions pertaining to Departments and Branches.</p> <p>LO2. The course also helps in understanding the process and accounting related to Hire Purchase</p> <p>LO3. The course will develop the understanding and recording transactions relating to Equity and Preference shares and also transactions related to Investments</p>	
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <p>CO1. Apply the accounting principles while recording transactions Departmental, Hire purchase and Branch Accounts.</p> <p>CO2. Understand the principles of accounting for Equity and Preference shares.</p> <p>CP3. 3. Understand the concepts of Investment Accounting.</p>	
Unit (No. and Name)	Details
1. Departmental Accounts	Concept, apportionment of common cost; inter departmental transfer of goods and elimination of unrealized profit, preparation of departmental trading and profit and loss account.
2. Accounting for Inland Branch	Concept, accounting treatment of dependent branches and independent branches, various methods of charging goods to branches. Incorporation of branch balances in head office books
3. Accounting for Hire Purchase and Instalment Sale Transactions	Concept, accounting for hire purchase and instalment sale, ascertainment of missing values in hire purchase transactions, repossession including resale of such goods
4. Accounting for Shares	Issue of right and bonus shares, ESOP and Buy back of shares, Issue and Redemption of preference shares.
5. Accounting for Investment	Accounting for Investment, both Fixed interest bearing and variable income bearing investments. [With Reference to Accounting Standards- 13]
Practical Exercises/Skill Development Activities:	
<p>Suggested Readings/References:</p> <ul style="list-style-type: none"> • Hanif and Mukherjee-Financial Accounting-McGraw – Hill Education India Pvt. Ltd • Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House. • Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing. • Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing. • Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. • Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. • Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication. 	



- Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
- Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
- Accounting standard - issued by ICAI / www.icai.org.

Semester: II

Course name: COST AND MANAGEMENT ACCOUNTING - 1

Course Credits: 4

Pedagogy: Classrooms lecture & Seminar



Course Description: This introductory course aims to develop an understanding of the contemporary cost concepts and the rational approach towards cost ascertainment under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.	
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. To develop a detail understanding of the concepts associated with cost and costing LO2. To understand the various components of cost of production. LO3. To attain knowledge on the element-wise cost ascertainment with respect to materials (including inventory management and control), employee cost and apportionment of overhead costs using the traditional method and ABC. LO4. To understand how cost computation is done for different industries using job costing, batch costing, contract costing and service costing.	
Course Outcomes: On successful completion of the course, students will be able to: CO1. Students would be able to ascertain costs, elementwise, and then perform accumulation of costs following the appropriate costing technique within a given organisational set-up.	
Unit	Details
1. Introduction to Cost Accounting	Concept of Cost, Costing, & Cost Accounting, Importance and features of Costing Accounting, Cost concepts and classifications, Elements of cost, Concept of cost unit, Cost Centre, Establishment of an ideal cost accounting system, Difference between cost accounting and financial accounting.
2. Material Cost	Types of material, Valuation of materials - Principles of valuation of material, purchases - objectives and functions of purchase department, Determination of Economic Order Quantity (EOQ), Inventory control; Just in Time (JIT) Inventory Management, Treatment of waste, scrap, spoilage, defective and obsolescence.
3. Employee Cost	Meaning and classification of employee cost, Requisite of a good wage and incentive system, Labour cost control – techniques, Employee turnover, Remuneration – Time rate, Piece rate, Differential plans, and Incentive schemes, Rowan and Halsey Plan.
4. Overheads	Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over – absorption & under -absorption of overheads, Administration and selling & distribution overheads Research & Development cost – methods of ascertainment, Treatment of in Cost Accounting.
5. Activity Based Costing (ABC)	Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers.
6. Methods of Costing	<ul style="list-style-type: none"> • Preparation of Cost Sheet (Job Cost and unit cost) • Batch Cost. • Contract Costing, features and types of contracts, Methods of cost determination in contract costing, WIP valuation, Escalation clause and cost plus contract. • Service costing, Factors in ascertaining service cost, Ascertainment of service cost of Transport sector.
<i>All units will be covered as per the requirements of relevant standards as issued by the ICAI/ICMAI.</i>	



Suggested Readings/References:

1. Dr. M. Hanif – “Modern Cost and Management Accounting”, McGraw-Hill Education Pvt. Ltd.
2. Saxena and Vashist - “Cost and Management Accounting”, Sultan Chand and Sons.
3. Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
4. Basu and Das – “Cost and Management Accounting”, Rabindra Library, Kolkata.
5. Banarjee, B - Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
6. Kishor, R. M. - Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
7. Lal, J., & Srivastava, S. - Cost Accounting. New Delhi: McGraw Hill Publishing Co.
8. Mowen, M. M., & Hansen, D. R. - Cost Management. Stanford: Thomson

Semester: II

Course name: Organizational Behaviour

Course Credits: 4

Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar

Course Description: This course is designed to acquaint students with a framework for understanding human behaviour at the individual, group and organizational levels. It provides an



overview of concepts and theories relating to key determinants of individual behaviour, processes that underlie formation and dynamics of groups and various types of teams. Further, it delves into power and politics in organizations, resultant conflicts and measures for their resolution besides introducing students' implications of organizational culture and change on organizational processes and their effectiveness.

Learning Objectives: The course aims to help learners to acquire conceptual knowledge of
LO1. Disciplines contributing to the development of OB, significance and goals of OB, and a basic framework adopted for the study of OB.
LO2. Key determinants of individual behaviour, viz., personality, perception, learning, emotion, and moods.
LO3. Process of formation of groups, group dynamics and the nature and types of teams in organizations.
LO4. Sources of power, organizational political strategies, and resolution mechanisms for dealing with organizational conflicts.
LO5. Process and management of organizational change and determinants of organizational culture.

Course Outcomes: On successful completion of the course, students will be able to:
CO1. Describe the multi-disciplinary nature of OB and understand its role and significance in achieving organizational goals.
CO2. Understand the key determinants of individual behaviour in terms of concepts, processes, and models/theories (where applicable) and apply such knowledge to identify and analyse its implications for human behaviour in organizations.
CO3. Understand and manage the way individuals are organized into groups and teams, the internal structures, processes and dynamics thereof.
CO4. Identify the sources of power and understand the role it plays in organizational politics as well as suggest conflict resolution mechanisms.
CO5. Initiate, manage, and implement organizational change.

Unit	Details
1. Introduction to Organizational Behaviour	Conceptual Framework in understanding Organizational Behaviour (OB), Disciplines contributing to the development of OB; Significance of OB, Goals of OB, Basic Model of OB (Stephen Robbins)
2. Determinants of Individual Behaviour	(a) Personality: Determinants of Personality, Personality Theories: The Big Five Model; Type A and Type B personalities, Key personality traits influencing Organisational Behaviour (b) Perception: Perceptual process; Factors influencing the perceptual process, Perceptual Errors. (c) Learning: Determinants of Learning; Elements of Learning; Learning Process (d) Emotion and Mood: Concepts of Emotion, Mood and Affect
3. Group Dynamics & Teams	(a) Group Dynamics: Group development stages; Group Norms; Group Cohesiveness; Factors influencing group cohesiveness (b) Teams: Difference between groups and teams, Types
4. Power and Politics & Organizational Conflict	(a) Power and Politics: Difference between Power and Authority, Bases of Power, Importance of Power in OB, Concept of Power Tactics, Political Strategies for Power Acquisition. (b) Organizational Conflict: Sources of organisational conflict, Stages in Conflict Process, Conflict resolution techniques



<p>5. Organizational Change & Organizational Culture</p>	<p>(a) Organisational Change: Process of Organisational Change; Resistance to Change; Managing organizational change – Kurt Lewin's Model of Organizational Change (b) Organizational Culture: Concept, Determinants, How employees learn organization, Creating an Ethical Organizational Culture</p>
<p>Practical Exercises/Skill Development Activities: Classroom seminars, assignments, analysis of cases.</p>	
<p>Suggested Readings/References:</p> <ol style="list-style-type: none"> 1. Stephen P. Robbins, Timothy A. Judge & Neharika Vohra, <i>Organizational Behavior</i>, Pearson 2. Fred Luthans, <i>Organizational Behavior – An Evidence Based Approach</i>, McGraw Hill Education-Asia 3. Griffin & Moorhead, <i>Organizational Behavior: Managing People and Organizations</i>, Cengage 4. Steven L. McShane, <i>Organizational Behavior</i>, McGraw Hill (Special Indian Edition) 5. Paul Hersey, Kenneth H. Blanchard & Dewey E. Johnson, <i>Management of Organizational Behavior</i>, Pearson Education-Prentice Hall 6. Udai Pareek & Sushama Khanna, <i>Understanding Organizational Behaviour</i>, Oxford University Press. 7. K. Ashwathappa, <i>Organisational Behaviour: Text, Cases and Games</i>, Himalaya Publishing House 	

<p>Semester: II</p>
<p>Course name: MACRO ECONOMICS</p>
<p>Course Credits: 4</p>
<p>Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar</p>
<p>Course Description: To study the aggregate behaviour of an economy by analysing the behaviour key macroeconomic aggregates such as output, unemployment, inflation, interest rates and exchange rates.</p>



<p>Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Mmacroeconomics and explain how the key macroeconomic indicators are used to assess the state of the economy LO2. Economic growth and identify key institutional factors that contribute to economic growth</p>	
<p>Course Outcomes: On successful completion of the course, students will be able to: CO1. Understand the overall structure of the economy in theoretical and contemporary perspectives CO2. Understand the theoretical foundations and probable impacts of various policy prescriptions in an economy</p>	
Unit (No. and Name)	Details
<p>Unit 1: National Income Accounting</p>	<ul style="list-style-type: none"> • 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
<p>Unit 2: Income and Interest Rates: Keynesian Cross Model and IS-LM Model</p>	<ul style="list-style-type: none"> • 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.
<p>Unit 3: Aggregate Demand, Aggregate Supply and The Great Depression</p>	<ul style="list-style-type: none"> • 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.
<p>Unit 4: Inflation, Unemployment and Labour market</p>	<ul style="list-style-type: none"> • Inflation: causes of rising and falling inflation, inflation and interest rates, social cost of inflation; • Seigniorage and inflation tax. • 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.
<p>Unit 5: Open Economy and Macroeconomic Policy</p>	<ul style="list-style-type: none"> • Balance of Payment Accounting - Current Account, Capital Account and ORT. • Market for foreign exchange – fixed versus flexible exchange rates



Unit 6: Money and Banking System	<ul style="list-style-type: none">• Measures of money supply• High powered money• Money multiplier and credit creation of the commercial banking system.
Unit 7: Economy in the Long Run	<ul style="list-style-type: none">• Solow Growth Model - Steady State Equilibrium - Golden Rule level of capital accumulation• Growth Accounting – Sources of economic growth
Practical Exercises/Skill Development Activities: Seminars and Group Discussions	
Suggested Readings/References: <ol style="list-style-type: none">1. David Romer; <i>Advanced Macroeconomics</i>, TMH2. Dornbush and Fisher; <i>Macroeconomics</i>, TMH.3. Eroll D'Souza; <i>Macroeconomics</i>, Pearson4. Hall and Papell; <i>Macroeconomics – Economic Growth, Fluctuations and Policy</i>, Viva Books5. Mankiw N.G; <i>Macroeconomics</i>, Worth Publishers Inc., U.S.6. Robert J. Gordon; <i>Macroeconomics</i>, Pearson.7. Soumyen Sikdar; <i>Principles of Macroeconomics</i>, OUP.	

Semester-2

Paper II, [MIL Bengali]

Unit – I, Language [Marks 30] ভাষাপাঠ - (মান ৩০)

Comprehension, Marks- 15



ক) **প্রবন্ধ:** নিচের প্রবন্ধগুলি থেকে নির্বাচিত অংশ বোধ-পরীক্ষণের জন্য উদ্ধৃত করে প্রশ্ন করা হবে।
(মান -১৫)

[একালের সমালোচনা সঞ্চয়ন - কলিকাতা বিশ্ববিদ্যালয় থেকে]

১। শিল্পকলা - সুনীতিকুমার চট্টোয়াপাধ্যায়

২। রূপকথা - শ্রীকুমার বন্দ্যোপাধ্যায়

৩। বর্তমান সাহিত্যের মূলকথা - ধূর্জটিপ্রসাদ মুখোপাধ্যায়

Writing Skill, Marks-15

খ) **বিজ্ঞাপনের বয়ান রচনা:** সংবাদপত্রে প্রকাশের উপযোগী বিজ্ঞাপনের খসড়া রচনা করতে হবে।
(কর্মখালি, পণ্যের বিজ্ঞাপন ইত্যাদি)

অথবা **চিত্রনাট্য লিখন:** গল্পাংশ অথবা প্রদত্ত পরিবেশ অনুসারে চিত্রনাট্য নির্মাণ করতে হবে। (মান - ১০) [ন্যূনতম ১৫০ শব্দে]

গ) **প্রুফ সংশোধন চিহ্ন** (মান - ০৫) [মূল পাঠ ও প্রুফ পাঠের মধ্যে মিলিয়ে ভুল সংশোধন করে প্রুফের চিহ্ন দিতে হবে]

Unit – II, Literature [Marks 20] **সাহিত্যপাঠ - (মান ২০)**

ক) **আধুনিক কবিতা পাঠ:** [দুটি প্রশ্নের যে কোনও একটির উত্তর লিখতে হবে, ন্যূনতম ৩০০ শব্দে।]
(মান -১০)

[একালের কবিতা সঞ্চয়ন - কলিকাতা বিশ্ববিদ্যালয় থেকে]

১। অদভূত আঁধার এক – জীবনানন্দ দাশ

২। মিছিলের মুখ- সুভাষ মুখোপাধ্যায়

৩। বাবরের প্রার্থনা- শঙ্খ ঘোষ

খ) **আধুনিক ছোটগল্প পাঠ:** [দুটি প্রশ্নের যে কোনও একটির উত্তর লিখতে হবে, ন্যূনতম ৩০০ শব্দে।]
(মান -১০)

[একালের ছোটগল্প সঞ্চয়ন - কলিকাতা বিশ্ববিদ্যালয় থেকে]

১। পুঁই মাচা—বিভূতিভূষণ বন্দ্যোপাধ্যায়

২। হারাণের নাতজামাই—মানিক বন্দ্যোপাধ্যায়

পাঠ্যগ্রন্থ:

১) একালের সমালোচনা সঞ্চয়ন - কলিকাতা বিশ্ববিদ্যালয়

২) একালের কবিতা সঞ্চয়ন—কলিকাতা বিশ্ববিদ্যালয়

৩) একালের ছোটগল্প সঞ্চয়ন—কলিকাতা বিশ্ববিদ্যালয়

SEMESTER - 2 HINDI (MIL)

FULL MARKS -50

समाचार संकलन और लेखन

(1) समाचार की अवधारणा, परिभाषा, बुनियादी तत्त्व, संरचना (घटक), समाचार मूल्य ।



समाचार के स्रोत। समाचार संग्रह पद्धति और लेखन प्रक्रिया: सिद्धांत और मार्गदर्शक बातें।

(2) समाचार का वर्गीकरण, खोजी, व्याख्यात्मक और अनुवर्तन समाचार।

(3) संवाददाता: भूमिका, श्रेणियाँ, प्रसार्य और व्यवहार संहिता।

(4) रिपोर्टिंग के क्षेत्र और प्रकार: विधायिका और न्यायपालिका, मंत्रालय और प्रशासन, विदेश, रक्षा, राजनीति, अपराध और न्यायालय, दुर्घटना और नैसर्गिक आपदा, ग्रामीण, कृषि, विकास, अर्थ एवं वाणिज्य, बैठकें एवं सम्मलेन, संगोष्ठी, पत्रकार वार्ता, साहित्य एवं संस्कृति, विज्ञान, अनुसन्धान एवं तकनीकी विषय, खेलकूद, पर्यावरण, मानवाधिकार और अन्य सामाजिक विषयों और क्षेत्रों से सम्बंधित रिपोर्टिंग।

(5) इलेक्ट्रॉनिक माध्यमों से प्राप्त समाचारों का पुनर्लेखन।

(6) शीर्षक: अर्थ, प्रकार, लिखने की कला और महत्व।

कथा साहित्य

(1) मन्नू भंडारी - त्रिशंकु (कहानी)

(2) संजीव - ब्लैक होल (कहानी)

(3) अंडे के छिलके (एकांकी)

Semester: II
Course name: ALTERNATIVE ENGLISH - 2
Course Credits: 2
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar.
Course Description: The course is intended to give students a high level of competence in English with an emphasis on the study of literary texts. The course will provide extensive exposure to a variety of rich texts from British literature.
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of:



LO1. Better enhanced skill of communicative English LO2. Genre of English Literature	
Course Outcomes: On successful completion of the course, students will be able to: CO1. To read and interpret texts with enhanced commercial approach. CO2. Fluency of English. To present oneself more professionally with a better analytical speaking skill in English.	
Unit (No. and Name)	Details
1. Language	a. Report writing (commercial and journalistic)
	b. Rhetoric figures of speech, simile, pun, alliteration, paradox, oxymoron, climax. Anti -climax , irony, metaphor, sarcasm, metonymy, synecdoche.
2. Literature	a. Poetry <ul style="list-style-type: none"> • To a Skylark by P. B. Shelley • La -belle -dame -Sanc -Merci by John Keats • Anthem for the doomed youth by Wilfred Owen
	b. Short stories <ul style="list-style-type: none"> • The fly by Katherine Mansfield • The lagoon by Joseph Conrad
Practical Exercises/Skill Development Activities:	
Suggested Readings/References: <ul style="list-style-type: none"> • Commercial English by K. K. Sinha • Wren and Martin • Communicative Skills For Technical Students by T. M. Farhatullah 	

Semester: II
Course name: BUSINESS COMMUNICATION-2
Course Credits: 2
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar.
Course Description: Business English to improve writing and oral skill of English. To speak well in public meetings, workshops and seminars, conferences and business related commercial events in a more confident manner with enhanced analytical and comprehensive, professional approach.



Learning Objectives: The course aims to help learners to acquire conceptual knowledge of; LO1. Spoken English with accentuated fluency and authenticity. LO2. Formal knowledge of commercial English verbal and non-verbal.	
Course Outcomes: On successful completion of the course, students will be able to: CO1. To develop competent communicative English in the professional commercial world. CO2. Knowledge of formal business language with authenticity and professional efficacy.	
Unit (No. and Name)	Details
1. Verbal English	Words often confused, construction of separate sentences with identical words, rewriting in more business language, correction of English errors (verbal and written), tenses and prepositions, idioms (common)
2. Commercial English	Drafting of notices, of companies and cooperative societies. Advertisements (commercial)
3. Business English	Drafting of commercial tenders, press releases, rules of meetings, definition of agenda, notice, meeting, chairman, quorum, role and duties of a chairman.
4. Commercial letters	Letters of banking, insurance, quotation, import and export letters.
Practical Exercises/Skill Development Activities:	
Suggested readings/references:	
<ol style="list-style-type: none"> 1. Communicative skills for technical students by T. M. Farhatullah 2. Mastering business English (Orient Longman) 3. Secretarial Practice by Swapan Sen Gupta 4. English Grammar and Composition by Wren and Martin 5. Corporate English by Subir Ghosh 6. English Rhetoric by Bose and Sterling 	

Semester: II
Course name: Panchkosh: Holistic Personality Development
Course Type: VAC
Course Credits: 2
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar
Course Description: This course has three themes namely personal, inter-personal and social skills which are essential for today's youth to face the demand and challenges of everyday life efficiently and effectively. The aim of the course is to develop ability in students to maintain a



state of wellbeing and adapt and demonstrate of positive behaviour while interacting with the others in everyday life situations	
Learning Objectives: The course aims to help learners to acquire conceptual knowledge of: LO1. The ability to maintain a state of wellbeing with a holistic development of personality by introducing five Koshas or the five levels of mind -body complex. LO2. adaptation and demonstration of positive behaviour while interacting with the others in everyday life situations. To guide students so as to build personalities based on the understanding of Panchkosha.	
Course Outcomes: On successful completion of the course, students will be able to: CO1. Develop personal and inter-personal skills to manage situations through a balanced and mature approach. CO2. Develop a healthy attitude towards others and coping with stress	
Unit	Details
Unit 1: The significance of human values, Elements of personality development	Introduction to human/personality development and its importance to enhance career success and happiness in life- mental and physical health, social growth, spiritual growth, emotional growth Panchkosha -introduction Annamaya kosha (physical body) Pranamaya kosha (life force energy) Manomaya kosha (Psychological wellness) Vijnanamaya kosha(intellect) Anandamaya kosha (happiness and blissfulness)
Unit 2: Shaping personal skills- Annamaya kosha - Pranamaya kosha	Lateral thinking and Problem solving Stress and emotions Time management Social etiquettes Development of life force Balanced diet and exercise
Unit 3: Sharpening inter-personal skills - Manomaya kosha- Vijnanamaya kosha	Conflict management and resolution Assertiveness Active listening and empathy Non-verbal communications Controlling the mind Critical thinking and decision making
Unit 4: Strengthening social skills- Anandamaya kosha	Integrity in public and personal life Ethical relationships Digital dizziness and social networking Equity, equality and justice Experience of happiness and bliss Self-realization
Unit 5: Self Development	Physical Development, Cognitive Development Language Development, Social Development, Moral Development, Gender Development
Practical Exercises/Skill Development Activities: group discussions, debates, quiz, asanas, meditation, watching documentaries, project report	



Suggested Readings/References:

- 1) How to Win Friends and Influence People by Dale Carnegie, 1936
- 2) The 8th Habit: from Effectiveness to Greatness, by Stephen R. Covey 2007, Simon & Schuster Ltd
- 3) The Magic of Thinking Big by David J. Schwartz, 1959
- 4) Think and Grow Rich by Napoleon Hill, 1937
- 5) Failing Forward: Turning Mistakes into Stepping Stones for Success by John C. Maxwell 2000
- 6) Psycho-Cybernetics by Maxwell Maltz, 1960
- 7) Awaken the Giant Within: How to Take Immediate Control of Your Mental, Emotional, Physical and Financial Destiny! By Tony Robbins, 1991
- 8) The Pentagon of Creation: As Expounded in the Upani
- 9) Panchkosha :The Five Sheaths of the human being , Swami Nishchalanand, Kindle edition.