



**THE BHAWANIPUR EDUCATION SOCIETY COLLEGE**  
**B.Com Morning, Afternoon & Evening Section**  
**Syllabus of 2nd Year Honours for Mid-Term Examination 2017**

**Sub: Auditing (C21A)**

Module	Unit	Term	Topic
I	I	MT	Introduction
I	II		Auditing Procedures & Techniques
I	III		Internal Control & Internal Audit
I	IV		Audit Sampling & Analytical Procedure
I	V		Vouching & Verification

**Sub: Financial Accounting II (C22A)**

Module	Unit	Term	Topic
I	1	MT	Partnership Accounts-II
I	2(a)		Dependent Branch
I	3		Hire Purchase
I	4		Departmental Accounts
II	1(a,b,c)		a) Meaning of Company, b) Issue of Shares c) Right and Bonus Shares
II	2(a)		Buy-back of Securities

**Sub: Direct and Indirect Taxation (C23A)**

Module	Unit	Term	Topic
I	1	MT	a) Basic concepts and definitions, b) Residential Status and Incidence of Tax, c) Incomes which do not form part of Total Income, d) Agricultural Income
I	2		a) Salaries, b) Income from House Property
II	4		WB VAT Act, 2003
II	5		Central Excise Act, 1944

**Sub: Cost and Management Accounting (C24A)**

Module	Unit	Term	Topic
I	1	MT	Introduction
I	2		Material Costs
I	3		Employee Cost
I	4(a,d)		a) Introduction, d) Preparation of Cost Sheet (excluding Estimated Cost Sheet)
II	5		Cost Book-Keeping
II	6		Contract Costing
II	7		Process Costing

**Sub: Principles of Marketing and E-Commerce (C22G)**

Module	Unit	Term	Topic
I	I	MT	Marketing and Market Segmentation
I	II		Marketing Mix
I	III		Pricing
II	I		Overview of E-Commerce
II	II		Categories of E-Commerce ( Models)
II	III		E-CRM
II	IV		E-Payment

**Sub: Information Technology & Its Application in Business (C21G)**

Module	Unit	Term	Topic
I	II	MT	Number system and Representation of Data in Computing System
I	IV		Data Organization and Data Base Management System
I	V		Data Communication and Computer Networks