



THE BHAWANIPUR EDUCATION SOCIETY COLLEGE

A MINORITY RUN COLLEGE. AFFILIATED TO UNIVERSITY OF CALCUTTA
RECOGNISED UNDER SECTION 2(F) & 12 (B) OF THE UGC ACT, 1956

DEPARTMENT OF COMMERCE (MORNING SECTION)

CONTINUOUS INTERNAL EVALUATION (CIE), 2021-22 FOR B.COM (H/G) SEMESTER III

Year 2: Semester III

CONTINUOUS INTERNAL EVALUATION (CIE) SYLLABUS

GE 3.1 Chg

Business Mathematics & Statistics (10 MARKS)

Business Mathematics

Module I

- 1. Permutations and Combinations:** Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations.
- 2. Set Theory:** Definition of set, Presentation of sets, Different types of sets- Null set, Finite and infinite Sets, Universal set, Subset, Power set etc.; Set Operations, Law of algebra of Sets.

Statistics

Module II

- 1. Index Numbers:** Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses.

SEC 3.1 Chg

Information Technology & Its Application in Business (10 MARKS)

Module I

1. Unit1: Information Technology and Business

Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].

2. Unit 2: Data Organization and Data Base Management System

(a) **Data Organisation:** Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation.

(b) Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.

3. Unit 3: Internet and Its Applications

Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET [brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.

CC 3.1 Ch / Cg

Financial Accounting – II (10 MARKS)

1. Admission of New Partner.

2. Departmental accounts: Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

3. Investment Accounts: Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.

CC 3.2 Ch

Indian Financial System (10 Marks)

Unit: I Financial System and Its Components

Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.

Unit: II Financial Markets

(a) Money Market: Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market.

Unit: V Investors' Protection

Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media.

Commercial banking