**Department of Commerce || Academic Calendar 2021-2022**

**EVEN SEMESTER**

**Semester II**

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| **COST AND MANAGEMENT ACCOUNTING  Subject Code : FACGCOR03T  Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction [10L] | Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only) | Pritam Dhara | May -June |
| Materials Material Costs [10L] | Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials. | Poulami Sinha | May -June |
| Labour Employee Cost And incentive systems [15L] | Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time( Causes and treatment in Cost Accounting). Overtime (its effect and treatment in Cost Accounting) Labour Turnover( causes , impact and methods of calculating labour turn over). Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives ( Halsey, Halsey-Weir, Rowan and Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose. | Poulami Sinha | June - July |
| Overhead and Cost statement [20L] | \*Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral. \*Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads. \*Administration and Selling & Distribution Overheads and their charging : an introduction only. \*Preparation of Cost Sheet and estimation | Pritam Dhara | June - July |
| Cost Bookkeeping [10L] | Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation. | Bidhan Baidya | June - July |
| Costing Methods [25L] | Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing. Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts ,Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries. Service Costing and output costing: Introduction; Motor Transport Costing only. Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases).) | Bidhan Baidya | May -June |

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| **BUSINESS MATHEMATICS AND STATISTICS Paper 3: Semester 2 Subject Code : FACGCOR04T  Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Unit 1: Set Theory [4L] | Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram. | Pritam Dhara | May |
| Unit 2: Matrices and Determinants: [10L] | Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule. | Bidhan Baidya | June |
| Unit 3: Basic Mathematics for Finance [20L] | Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans. | Poulami Sinha | May |
| Unit 4: Basics of Statistics [5L] | Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution. | Dr. Sonali Mukherjee | May - June |
| Unit 5: Measure of Central Tendency & Dispersion [15L] | Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties. | Dr. Sonali Mukherjee | May - June |
| Unit 6: Bivariate Analysis [20L] | Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman’s rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients | Dr. Sonali Mukherjee | June- July |
| Unit 7: Time-based Data: Index Numbers and Time-Series Analysis [16L] | Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares. | Dr. Sonali Mukherjee | June- July |

**Semester IV**

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| **DIRECT & INDIRECT TAXATION Paper 2 : Semester 4 Subject Code : FACGCOR10T Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| UNIT 1: [15L] | a) Basic Concepts of Direct and Indirect Taxes; Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; b) Residential Status and Incidence of Tax of Individual Assessee; c) Exempted income – u/s 10(1), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38). | Poulami Sinha | May - June |
| UNIT 2: [20L] | Computations of Taxable Income under the head: a) Salaries and b) Income from House Property | Pritam Dhara | May - June |
| UNIT 3: [20L] | a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend | Poulami Sinha | June - July |
| UNIT 4: [15L] | Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee. | Bidhan Baidya | May - June |
| UNIT 5: [5L] | Filing of Returns: Due date of filing return, different types of returns, PAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due dates for advance payment of tax. | Bidhan Baidya | June - July |
| UNIT 6: [15L] | Goods and Services Tax – Concept, GST council; Pre- and post-GST indirect tax structure in India; Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST; Registration; Meaning of taxable event; Meaning of goods and services; Supply of goods and services; Input tax, Input tax credit for payment of SGST, CGST, UTGST and IGST; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns | Bidhan Baidya | June - July |

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| **TAX RETURNS & FILING OF TAX RETURNS Paper 1 : Semester 4 Subject Code : FACSSEC02M Total No. of Credits - 02  Full Marks 25 [Internal Assessment: 15 Marks Semester-End Examination: 10 Marks] TOTAL CLASS HOURS : 45 [LECTURE HOURS 15 & PRACTICAL HOURS 30]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| UNIT 1: Income Tax Returns [15L] | a) PAN and TAN- Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery. b) Advance Tax (simple problems). c) Interest- Interest u/s 234A, 234B, 234C, (simple problems) d) Different Forms of Returns e) Different TDS Returns | Pritam Dhara | May - June |
| UNIT 2: E-filing of Tax Returns [30L] | a) Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) offline/online for individual taxpayer, EVC. b) View form 26AS, Upload return, View e-file returns, e-verification c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C) d) E-Pay tax (Challan No. ITNS 280 and ITNS 281) e) e-TDS Return filing | Pritam Dhara | June - July |

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| **BUSINESS ECONOMICS  Paper 3 : Semester 4  Subject Code : FACGCOR08T Total No. of Credits - 02  Full Marks 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Unit 1 [18L] | Consumer Theory : Indifference curve approach: Consumer’s preferences; Budget line; Consumer’s equilibrium; Income consumption curve, Price consumption curve and the derivation of demand curve for a commodity (Normal, Inferior, Giffen); Hicksian decomposition of price Effect into income and substitution effect. | Dr. Sonali Mukherjee | May - June |
| Unit 2 [18L] | Demand & Supply : (a) Demand and Supply: Law of demand, Determinants of demand, Movements vs. shift in demand curve, Exceptions to the law of demand, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination. (b) Measurement of various Elasticity of demand, Elasticity of supply. | Dr. Sonali Mukherjee | May - June |
| Unit 3 [12L] | Production and Cost :(a) Production: Concept of production and production function, Homogeneous production function; Law of variable proportions; Isoquant: definition and properties, Return to scale. (b) Costs: Costs in the short run and in the long run. | Dr. Sonali Mukherjee | June - July |
| Unit 4 [20L] | Market Structure : (a) Perfect Competition: Assumptions --Theory of a firm under perfect competition, Demand and Revenue, Equilibrium of the firm in the short run and long run. (b) Monopoly: Short-run and long-run equilibrium of monopoly firm, Concept of supply curve under monopoly, Allocation inefficiency and dead-weight loss monopoly, Price discrimination. (c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumptions; Short run and Long run Equilibrium. (ii) Oligopoly, Duopoly – basic characteristics. | Dr. Sonali Mukherjee | May - June |
| Unit 5 [12L] | National Income: National Income Accounting, Concepts of GDP, GNP, NNP, NDP, Real and Nominal National Income, Circular flow of income | Dr. Sonali Mukherjee | June - July |
| Unit 6 [10L] | Money and Inflation : Concept of demand for and supply of money --Quantity theory of money and Keynesian theory of demand for money, Measures of money supply, High powered money, Concept of Inflation, Demand-pull and cost push theories of inflation, Monetary and fiscal policies to control inflation. | Dr. Sonali Mukherjee | June - July |

**Semester VI**

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| **MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT  Paper 1 : Semester 6 Subject Code : FACGGEC02T  Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Unit – 1: Introduction to Marketing Management [15L] | Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing. Marketing Mix: Concept & Elements. Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation. Factors determining Market Segmentation. | Poulami Sinha | May - June |
| Unit – 2 : Product & Pricing [15L] | Product: Meaning & importance, Classification, Product Mix. Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling. Price & Pricing: Concept & importance, Pricing methods & policies. Factors to be considered in pricing of a product. | Pritam Dhara | May - June |
| Unit – 3 : Physical Distribution & Promotion [15L] | Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix- Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen | Poulami Sinha | June - July |
| Unit – 4 : Fundamentals of HRM | Meaning and concept of HRM. Evolution & Developments of HRM (in brief). Nature, objectives, importance, scope and functions of HRM, Job Analysis – Definition, Human resource planning- Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization | Pritam Dhara | June - July |
| Unit – 5 : Acquisition & Development of Human Resource [15L] | Recruitment of Human resources – Sources (internal & external)Advantages and disadvantages of internal and external sources of recruitment. Selection of Human resources – Definition, concept , significance and steps involved in selection process. Needs, objectives, and benefits of Training and Development. Difference between training and education. Different Training methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits. | Bidhan Baidya | May - June |
| Unit – 6 : Maintenance of Human Resource [15L] | Job evaluation- Definition, Objectives, procedures and advantages. Job AnalysisDefinition, uses , process, purpose methods and aspects (Job description & Job specification). Performance Appraisal - Meaning, objectives, methods of appraisal ( brief concept of all traditional and modern methods along with their advantages and disadvantages). Potential Appraisal – objectives and requirements, Remuneration System. Industrial Relations- definition features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations. Systems approach to industrial relations | Bidhan Baidya | June - July |

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| **BUSINESS COMMUNICATION & E-COMMERCE Paper 2 : Semester 6 Subject Code : FACSSEC04M  Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction [8L] | Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures. | Bidhan Baidya | May - June |
| Types of Communication [8L] | Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network | Pritam Dhara | May - June |
| Tools of Communication [8L] | Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing | Bidhan Baidya | June - July |
| Drafting [21L] | Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan | Bidhan Baidya | June - July |
| Introduction [10L] | E-Commerce-meaning, nature, concepts, types, Advantages of E-commerce; forces behind e-commerce, egovernance [meaning, types, significance, and real-life examples]. | Pritam Dhara | June - July |
| E-commerce business models [10L] | Concept, Type: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B) | Pritam Dhara | June - July |
| Digital Payment [20L] | Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments. | Poulami Sinha | May - June |
| New Trends in E-Commerce [5L] | Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures | Poulami Sinha | June - July |

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| **FINANCIAL STATEMENT ANALYSIS Paper DSE7 : Semester 6 Subject Code : FACGDSE07T  Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction to Financial Statements Analysis: [20L] | Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits. | Bidhan Baidya | May |
| Ratios for FSA: [20L] | Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor’s fund from the given ratios. | Poulami Sinha | June |
| Fund Flow and Cash Flow Statements: [20L] | Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position. | Pritam Dhara | May |
| Equity Analysis: [20L] | Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula | Bidhan Baidya | June - July |
| Corporate Distress Prediction: [10L] | Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis. | Pritam Dhara | June - July |

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| **BUSINESS ETHICS & CORPORATE GOVERNANCE Paper DSE8 : Semester 6 Subject Code : FACGDSE08T  Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction [15L] | Nature of business ethics; ethics and morality; ethics versus law; Kohlberg’s six stages of moral development; teleological approach; deontological approach; | Pritam Dhara | May - June |
| Social Aspects of Business Ethics [15L] | Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader; | Bidhan Baidya | May - June |
| Managing Ethical Dilemmas [15L] | Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM | Bidhan Baidya | June- July |
| Framework of Corporate Governance in India [15L] | Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013 | Poulami Sinha | May - June |
| Major Corporate Scandals in India and Whistle-blowing policy [15L] | Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India | Poulami Sinha | June- July |
| Corporate Social Responsibility (CSR) [15L] | Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013 | Pritam Dhara | June- July |

**ODD SEMESTER**

**Semester I**

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| **FINANCIAL ACCOUNTING - I Paper 1: Semester 1 Subject Code: FACGCOR01T  Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction [5L] | Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. • Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. • Bases of accounting; Cash Basis and Accrual Basis. • Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures. | Bidhan Baidya | October |
| Determination of business income [15L] | Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses . • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. • The nature of depreciation--Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. • Reserves and provisions: Meaning; Objective; Types & Accounting. • Capital and revenue expenditures and receipts (general introduction only). • Adjustment and rectification entries 15 3 Introduction to Accounting Standard Financial Accounting Standards: | Bidhan Baidya | November |
| Introduction to Accounting Standard  Introduction to Accounting Theory [15L] | Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting . | Pritam Dhara | October |
| Final accounts of Trading Concern [15L] | Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet | Bidhan Baidya | November |
| Financial statements from Incomplete records and of NPO [15L] | Preparation of financial statements: a) from incomplete records b) of non-profit organization | Pritam Dhara | November |
| Accounting for special sales transaction [10L] | • Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del cruder commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee. • Accounting for sale on approval. | Poulami Sinha | October |
| Sectional and Self balancing ledger [10L] | • Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts. | Poulami Sinha | November |
| Insurance claim for loss of stock and for loss of profit [5L] | • Loss of stock: Physical & ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc. • Loss of profit: Concept – Insured & uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems) | Poulami Sinha | November |

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| **PRINCIPLES AND PRACTICE OF MANAGEMENT Paper 2 : Semester 1 Paper Code : FACGCOR02T  Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction [20L] | Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills. Different Schools of Management Thought: Classical School--- Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach. | Poulami Sinha | Nov |
| Planning [10L] | Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques | Bidhan Baidya | October |
| Organizing [20L] | Concept, Importance, Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management -Concept and determining factors. | Bidhan Baidya | November |
| Directing and Staffing [20L] | Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt’s Model, Blake & Mouton Model, Staffing: Concept & importance | Pritam Dhara | October |
| Motivation, Co-ordination and Control [20L] | Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools | Pritam Dhara | November |

**Semester III**

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| **BUSINESS REGULATORY FRAMEWORK Paper 1 : Semester 3 Subject Code : FACGCOR05T Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| The Indian Contract Act,1872  [20L] | a) Contract – meaning, characteristics and kinds, Essentials of a valid contract b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance) c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types) d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake e) Legality of objects and Consideration f) Void and Voidable agreements – Definition, Types and Distinction g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges | Pritam Dhara | Sep - Oct |
| The Sales of goods Act, 1930 [10L] | a) Contract of sale, meaning and difference between sale and agreement to sell b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer | Pritam Dhara | Oct - Nov |
| The Partnership Laws 3A. The Partnership Act, 1932 [10L] | a. Definition – Partner, Partnership b) Nature and Characteristics of Partnership c) Types of Partners d) Registration of a Partnership Firms and consequences of non-registration e) Rights and Duties of Partners f) Dissolution of firms – meaning and grounds | Bidhan Baidya | Oct - Nov |
| 3B. The Limited Partnership Act, 2008 [10L] | a) Definition b) Salient Features of LLP c) Advantages and disadvantages of LLP d) Differences between: LLP and Partnership, LLP and Company e) Incorporation of LLP | Bidhan Baidya | Oct - Nov |
| The Negotiable Instrument Act,1881 [20L] | a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) b) Endorsement: Types of Endorsement c) Holder and Holder in Due Course, Privileges of Holder in Due Course. d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting e) Discharge of Negotiable Instruments: Meaning and Modes | Bidhan Baidya | Sep - Oct |
| The Consumers Protection Act,1986 [10L] | a) Objectives and features of Consumers Protection Act b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person c) Unfair trade practices d) Consumer Protection Council (Central, State and District – their constitutions and objectives) e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission | Poulami Sinha | Sep - Oct |
| Electronic Commerce Act, 1998 [10L] | a) Definitions: Computer, Electronic signature, Internet, Information. b) Formation and Validity of Electronic Contracts (econtracts) (Section 15) c) Effectiveness between parties(Section16) | Poulami Sinha | Oct - Nov |

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| **FINANCIAL ACCOUNTING II Paper 3 : Semester 3 Subject Code : FACGCOR06T Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Partnership Accounts – I [20L] | Profit and Loss Appropriation Accounts Capital & Current A/C, Correction of appropriation items with retrospective effect. Change in Constitution of Firm Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission – treatment of Goodwill, revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner. | Poulami Sinha | Sep - Oct |
| Partnership Accounts – II [25L] | Accounting for Dissolution of Firm Insolvency of one or more partner, Consideration of private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). Conversion of Partnership into Limited Company | Poulami Sinha | Oct - Nov |
| Branch Accounting [10L] | Concept of Branch, Types of Branches. Synthetic Method - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses. Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses. | Bidhan Baidya | Sep - Oct |
| Hire Purchase and Instalment Payment System [13L] | Meaning, Difference with Instalment payment system, Allocation of Interest. Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only). | Pritam Dhara | Sep - Oct |
| Departmental Accounts [10L] | Concept, Objectives of preparation of departmental accounts. Apportionment of common cost, Preparation of Departmental Trading & P/L Account, Consolidated Trading & P/L Account, Inter departmental transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit | Bidhan Baidya | Oct - Nov |
| Investment Accounts [12L] | Preparation of Investment Account – treatment of brokerage, STT, cum and ex – interest, Valuation of Investment under FIFO and Average method. Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Transfer of securities (Simple problem). | Pritam Dhara | Oct - Nov |

**SEMESTER V**

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| **AUDITING Paper 1 : Semester 5 Subject Code : FACGGEC01T Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction [20L] | Auditing : Introduction, meaning, objectives, basic principles and techniques, advantages and limitations, classification of audit. Audit planning and procedures – relevant documents. Internal control-internal check and internal audit, vouching and verification of Assets and liabilities (including relevant SAP’s) | Pritam Dhara | October |
| Audit of Companies [25L] | Audit of limited companies: Company auditor – qualifications and disqualifications, Appointment, Rotation, Removal , Remuneration , Rights and Duties , Auditor’s Report , Liabilities of Statutory Auditors under the Companies Act , 2013. Divisible profits and dividend with special reference to depreciation, provisions and reserves as per Companies Act, 2013. | Poulami Sinha | October |
| Audit Report and Certificate [15L] | Audit Report- Definition, features, scope, value of Auditors Report , difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act, 2013,True and Fair View. | Bidhan Baidya | October |
| Audit of different Institutions [15L] | Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and co-operative societies. Audit of Local Govt.-Gram Panchayat, Panchayat –Samity and Zilla-Parishad, Municipality and Municipal Corporation. | Pritam Dhara | November |
| Special Areas of Audit [15L] | Special features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit. | Bidhan Baidya | November |

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| **ENTREPRENEURSHIP DEVELOPMENT  Paper 2 : Semester 5 Subject Code : FACSSEC03M Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction [18L] | Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. | Pritam Dhara | October |
| Entrepreneurship and Micro, Small and Medium Enterprises [18L] | Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution. | Pritam Dhara | November |
| Sustainability of Entrepreneurship [30L] | Public and private system of stimulation, support and sustainability of entrepreneurship; Role of Central Government and State Government in promoting entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity fund | Bidhan Baidya | October |
| Sources of business ideas and tests of feasibility [12L] | Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non financial institutions. | Bidhan Baidya | November |
| Mobilization of Resources [12L] | Mobilizing resources for start-up -- Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems | Bidhan Baidya | November |

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| **BANKING AND INSURANCE Paper DSE1 : Semester 5 Subject Code : FACGDSE01T Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| Introduction [15L] | Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks. | Poulami Sinha | Sep - Oct |
| Cheques and Paying Banker [15L] | Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence. | Poulami Sinha | Oct - Nov |
| Bank Lending [15L] | Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, NPA Management. | Bidhan Baidya | Sep - Oct |
| Internet Banking [30L] | Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash. | Pritam Dhara | Sep - Oct |
| Insurance [15L] | Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Need for coordination. Power, functions and Role of IRDA, Online Insurance. | Bidhan Baidya | Oct - Nov |
| **CORPORATE ACCOUNTING Paper DSE2 : Semester 5 Subject Code : FACGDSE02T  Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]  TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]** | | | |
| **Topic** | **Content** | **Name of the teacher** | **Month** |
| COMPANY FINAL ACCOUNTS [15L] | Introduction of Company Act relevant for preparation of Statement of Profit and Loss Account and Balance Sheet Preparation of Statement of Profit and Loss Account and Balance Sheet of domestic company Schedule III of the Companies Act 2013, treatment of Tax Transfer to Reserve, Dividend applicable Tax ( out of Profit and Reserve) | Poulami Sinha | Sep |
| Introduction of company and Accounting for Shares and Debentures [15L] | Documents of a Company: Maintenance of books of accounts including Statutory Books and Annual Return  Meaning and types of shares ;Rules and Regulations according to Company Act 2013 relevant to issue and forfeiture of Shares Accounting for issue and forfeiture ,re-issue of sharespro-rata, other than cash, to Promoters; Meaning of Debenture, Issue and Redemption of Debenture Bonus Shares and Right Shares- Rules and Accounting Procedures Underwriting of Shares- Rules and Accounting Procedures Employees Stock Option Plan- Rules and Accounting procedure for ESOP and ESPS. | Poulami Sinha | Oct |
| Buy back of Shares and Redemption of Preference Shares [5L] | Rules and accounting for buy back   Redemption of Preference Shares ( with and without Bonus Shares) | Poulami Sinha | Nov |
| Valuation of Goodwill and Shares [12L] | Goodwill: Meaning and types; Valuation of goodwill using different methods, need for valuation  Valuation of Equity Shares (both fully and partly paid) by using intrinsic value and yield value method &fair value, cum-dividend and ex-dividend; majority and minority point of view. Valuation of Preference Shares, Bonus Shares, Right Shares | Pritam Dhara | Sep |
| Amalgamation, Absorption and Reconstruction of Company: [20L] | Amalgamation- meaning and differences, causes of amalgamation, Recommendation and Application of AS-14 (old), Business Combination ( Ind AS103),Accounting for Amalgamation in the nature of merger and in the nature of purchase. Absorption of Company ( with inter-company investment), Schemes for Amalgamation Reconstruction- Internal and External-Provisions, rules and accounting, Schemes for internal reconstruction. | Pritam Dhara | Oct |
| Liquidation of Companies [11L] | Meaning, types and procedures Statement of Affairs   Liquidator’s final statement of accounts | Bidhan Baidya | Sep |
| Accounting for Holding Company [12L] | Meaning, Legal requirements, relevant accounting standard Consolidation Procedure as per AS 21(old) and relevant terms and issues as per Ind AS 27 Preparation of Consolidated Balance Sheet (Simple Holding) | Bidhan Baidya | Oct |

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| Semester | (Hons. / Gen) | Internal Assessment | University Examination |
| II | Gen | June 2021 | August 2021 |
| IV | Gen | June 2021 | August 2021 |
| VI | Gen | June 2021 | August 2021 |
| I | Gen | December 2021 | January 2022 |
| III | Gen | December 2021 | January 2022 |
| V | Gen | December 2021 | January 2022 |
| II | Gen | May 2022 | Routine not Issued |
| IV | Gen | May 2022 | Routine Not Issued |
| VI | Gen | May 2022 | Routine Not Issued |