

# Department of Commerce

## Sarat Centenary College

### Academic Calendar & Plan

Session: 2018-2019

#### Distribution of syllabus into Modules and Units of B. Com General Course under CBCS

Orientation Programme – 1<sup>st</sup> week of July - General outline on the emergence of Commerce as an academic discipline and its Scope & Importance along with brief introduction programme.

#### Courses Provides to Semester – I [July to December]

Paper Code	Papers Name	Marks	Credits
AECC-I	Environmental Studies*	100 (80+20)	4
CC-1	Financial Accounting-I	75 (60+10+5)	6
CC-2	Business Management	75 (60+10+5)	6
L1-1	Language, Variety and Stylistics*	75 (60+10+5)	6
<b>Total</b>		<b>325</b>	<b>22</b>

\*N.B: This is a compulsory paper which is not included in our department's module.

#### 1<sup>st</sup> Module (July to September)

##### Core Course-1: Financial Accounting-I

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 1:** Theoretical Framework

**Unit 2:** a) Single Entry to Double Entry and b) Sectional and Self Balancing Ledgers

**Unit 3:** a) Consignment Accounting and b) Accounting for Sale on Approval

##### Core Course-2: Business Management

Name of the Teacher: **Dr. Nabanita Pal & Prof. Nirmal Sur**

**Unit 1:** Introduction

**Unit 2:** Planning and Strategic Planning.

#### 2<sup>nd</sup> Module (October to December)

##### Core Course-1: Financial Accounting-I

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 4:** Insurance Claim for Loss of Stock and for Loss of Profit

**Unit 5:** Partnership Accounts I

##### Core Course-2: Business Management

Name of the Teacher: **Prof. Madhab Majhi and Prof. Nirmal Sur**

**Unit 3:** Organising

**Unit 4:** Staffing and Leading

**Unit 5:** Control

- **Internal Assessment: 1<sup>st</sup> Week of December**
- **Theory Examination: as per notification of B.U. (Tentatively on December)**

## **Courses Provides to Semester – II [January to June]**

<b>Paper Code</b>	<b>Papers Name</b>	<b>Marks</b>	<b>Credits</b>
<b>AECC-II</b>	<b>Communicative English/MIL*</b>	<b>50 (40+10)</b>	<b>2</b>
<b>GE-1</b>	<b>Principles of Economics</b>	<b>75 (60+10+5)</b>	<b>6</b>
<b>CC-3</b>	<b>Business Law</b>	<b>75 (60+10+5)</b>	<b>6</b>
<b>GE-4</b>	<b>Cost Accounting-I</b>	<b>75 (60+10+5)</b>	<b>6</b>
<b>Total</b>		<b>275</b>	<b>20</b>

\*N. B: This is a compulsory paper which is not included in our department's module.

### **1<sup>st</sup> Module (January to March)**

#### **Core Course -3: Cost Accounting-I**

Name of the Teacher: **Dr. Rintu Nath, Dr. Nabanita Pal**

**Unit 1:** Introduction to Cost Accounting / Basic Concepts

**Unit 2 & 3:** Cost Ascertainment, A) Material Cost, B) Labour Cost / Employee Cost:

#### **Core Course-4: Business Law**

Name of the Teacher: **Prof. Madhab Majhi and Prof. Nirmal Sur**

**Unit 1:** The Indian Contract Act, 1872

**Unit 2:** The Negotiable Instruments Act 1881

**Unit 3:** The Sale of Goods Act, 1930

#### **General Elective-1: Principals of Economics**

Name of the Teacher: **Prof. Sampa Dutta**

**Unit 1:** Demand-Supply Framework & Equilibrium

**Unit 2:** Production and Cost

**Unit 3:** Market Structure

### **2<sup>nd</sup> Module (April to June)**

#### **Core Course -3: Cost Accounting-I**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 4:** Cost Ascertainment, C) Overheads

**Unit 5:** Book Keeping in Cost Accounting

#### **Core Course -4: Business Law**

Name of the Teacher: **Prof. Madhab Majhi and Prof. Nirmal Sur**

**Unit 4:** Partnership Laws, a) The Partnership Act, 1932, b) The Limited Liability Partnership Act, 2008

**Unit 5:** Consumer Protection Act, 2019

#### **General Elective-1: Principals of Economics**

Name of the Teacher: **Prof. Sampa Dutta**

**Unit 4:** Income Distribution and Factor Pricing

**Unit 5:** Selected Macroeconomic Principles

- **Internal Assessment: 1<sup>st</sup> Week of June**
- **Theory Examination: as per notification of B.U. (Tentatively on June)**

## Courses Provides to Semester – III [July to December]

Paper Code	Papers Name	Marks	Credits
L1-2	Language, Imagination and Creativity *	75 (40+20+10+5)	6
CC-5	Cost Accounting-II	75 (60+10+5)	6
CC-6	Financial Accounting-II	75 (60+10+5)	6
SEC-1	E-Commerce	50 (40+10)	2
<b>Total</b>		<b>275</b>	<b>20</b>

\*N. B: This is a compulsory paper which is not included in our department's module.

### 1<sup>st</sup> Module (July to September)

#### **Core Course – 5: Cost Accounting-II**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 1:** a) Job Costing, b) Batch Costing

**Unit 2:** Contract Costing

**Unit 3:** Process Costing including Joint product and By-product

#### **Core Course -6: Financial Accounting-II**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 1:** Accounting for Hire Purchase and Installment Payment Systems

**Unit 2:** Accounting for Inland Branches and Departmental accounts

**Unit 3:** Accounting for Inland Branches

#### **Skill Enhancement Course - 1: E-Commerce**

Name of the Teacher: **Prof. Madhab Majhi and Prof. Nirmal Sur**

**Unit 1:** Introduction

**Unit 2:** E-CRM and SCM

### 2<sup>nd</sup> Module (October to December)

#### **Core Course – 5: Cost Accounting-II**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 3:** Methods of Costing-II

**Unit 4:** Marginal Costing

**Unit 5:** Book Keeping in Cost Accounting

#### **Core Course -6: Financial Accounting-II**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 4:** Accounting for Royalty

**Unit 5:** Partnership Accounts-II

#### **Skill Enhancement Course - 1: E-Commerce**

Name of the Teacher: **Prof. Madhab Majhi and Prof. Nirmal Sur**

**Unit 3:** Digital Payment

**Unit 4:** ERP

**Unit 5:** New Trends in E-Commerce

- **Internal Assessment: 1<sup>st</sup> Week of December**
- **Theory Examination: as per notification of B.U. (Tentatively on December)**

## Courses Provides to Semester – IV [January to June]

Paper Code	Papers Name	Marks	Credits
CC-7	Financial Accounting-III	75 (60+10+5)	6
CC-8	Corporate Laws	75 (60+10+5)	6
SEC-2	Computer Applications in Business (Practical)	75 (60+10+5)	6
SEC-3	Entrepreneurship	50 (40+10)	2
<b>Total</b>		<b>275</b>	<b>20</b>

### 1<sup>st</sup> Module (January to March)

#### **Core Course – 7: FINANCIAL ACCOUNTING-III**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 1:** Accounting for Share Capital & Debentures

**Unit 2:** Final Accounts

**Unit 3:** Valuation of Goodwill and Valuation of Shares

#### **Core Course - 8: CORPORATE LAWS**

Name of the Teacher: **Dr. Nabanita Pal, Prof. Nirmal Sur & Prof. Madhab Majhi**

**Unit 1:** Introduction to Company

**Unit 2:** Formation of a Company

#### **Skill Enhancement Course – 2: Computer Applications in Business (Practical)**

Name of the Teacher: **Prof. Madhab Majhi**

**Unit 1:** Computer Basics

**Unit 2:** Number System and Binary Arithmetic

**Unit 3:** Internet, and Its Applications

**Unit 5:** A) Word Processing B) Preparing Presentations

#### **Skill Enhancement Course - 3: ENTREPEURSHIP**

Name of the Teacher: **Prof. Madhab Majhi and Dr. Rintu Nath**

**Unit 1:** Introduction

**Unit 2:** Entrepreneurship-Micro, Small and Medium Enterprises, Women Entrepreneurship

**Unit 3:** Role of Government and Institutions in Entrepreneurship Development

**Unit 3:** Company Administration

### 2<sup>nd</sup> Module (April to June)

#### **Core Course – 7: FINANCIAL ACCOUNTING-III**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 4:** Valuation of Goodwill

**Unit 5:** Valuation of Shares

#### **Core Course - 8: CORPORATE LAWS**

Name of the Teacher: **Dr. Nabanita Pal, Prof. Nirmal Sur & Prof. Madhab Majhi**

**Unit 4:** Share Capital and Debentures

**Unit 5:** Corporate Meetings

#### **Skill Enhancement Course – 2: Computer Applications in Business (Practical)**

Name of the Teacher: **Prof. Madhab Majhi**

**Unit 5:** C) Spreadsheet and its Business Applications D) Computerised Accounting Systems (Tally)

**Skill Enhancement Course - 3: ENTREPEURSHIP**Name of the Teacher: **Prof. Madhab Majhi and Dr. Rintu Nath****Unit 4:** Sources of business ideas and tests of feasibility**Unit 5:** Mobilising Resources

- **Internal Assessment:** 1<sup>st</sup> Week of June
- **Theory Examination:** as per notification of B.U. (Tentatively on June)
- **Practical Examination:** as per notification of B.U. (Tentatively on June)

**Courses Provides to Semester – V [July to December]**

Paper Code	Papers Name	Marks	Credits
CC-9	Taxation-I	75 (60+10+5)	6
CC-10	Auditing	75 (60+10+5)	6
DSE-1	Management Accounting /Fundamentals of Marketing Management	75 (60+10+5)	6
DSE -2	Indian Financial System/Advertising	75 (60+10+5)	6
<b>Total</b>		<b>300</b>	<b>24</b>

**1<sup>st</sup> Module (July to September)****Core Course – 9: TAXATION-I**Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal****Unit 1:** a) Basic Concepts and Definitions under IT Act

b) Residential Status and Incidence of Tax, Determination of Residential status of Individual assessee. c) Incomes which do not form part of Total Income Except section 10AA

**Unit 2:** Agricultural Income**Unit 3:** Income under the head Salaries and its Computation**Core Course -10: AUDITING**Name of the Teacher: **Dr. Nabanita Pal, Prof. Nirmal Sur & Prof. Madhab Majhi****Unit 1:** Introduction**Unit 2:** Audit of Companies**Unit 3:** Audit Report and Certificates**Discipline Specific Elective - 1: MANAGEMENT ACCOUNTING**Name of the Teacher: **Dr. Rintu Nath, Dr. Nabanita Pal & Prof. Nirmal Sur****Unit 1:** Introduction**Unit 2:** Comparative financial statement and common size financial statement:**Unit 3:** Ratio Analysis

Or,

**Discipline Specific Elective - 1: FUNDAMENTALS OF MARKETING MANAGEMENT**Name of the Teacher: **Dr. Nabanita Pal & Prof. Nirmal Sur****Unit 1:** Introduction**Unit 2:** a) Consumer Behaviour

b) Marketing Research

**Unit 3:** Managing the Product**Discipline Specific Elective - 2: INDIAN FINANCIAL SYSTEM**Name of the Teacher: **Dr. Rintu Nath & Prof. Madhab Majhi****Unit 1:** Financial System and its Components**Unit 2:** Financial Markets**Unit 3:** Financial Institutions

## 2<sup>nd</sup> Module (October to December)

### **Core Course – 9: TAXATION-I**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 3:** Income under the Head Salaries and its computation

**Unit 4:** Income under the Head House Property and its computation

**Unit 5:** Income from Profits and Gains of Business or Profession

### **Core Course -10: AUDITING**

Name of the Teacher: **Dr. Nabanita Pal, Prof. Nirmal Sur & Prof. Madhab Majhi**

**Unit4:** Audit of Different Institutions

**Unit5:** Special Areas of Audit

### **Discipline Specific Elective - 1: MANAGEMENT ACCOUNTING**

Name of the Teacher: **Dr. Rintu Nath, Dr. Nabanita Pal & Prof. Nirmal Sur**

**Unit 3:** Cash Flow Statement

**Unit 4:** Budgeting and Budgetary Control

**Unit 5:** Standard Costing

Or,

### **Discipline Specific Elective - 1: FUNDAMENTALS OF MARKETING MANAGEMENT**

Name of the Teacher: **Dr. Nabanita Pal & Prof. Nirmal Sur**

**Unit 4:** a) Pricing b) Distribution Channels and Physical Distribution

**Unit 5:** Promotion

### **Discipline Specific Elective - 2: INDIAN FINANCIAL SYSTEM**

Name of the Teacher: **Dr. Rintu Nath & Prof. Madhab Majhi**

**Unit 4:** Financial Services

**Unit 5:** Leasing and hire–purchase

- **Internal Assessment:** 1<sup>st</sup> Week of December
- **Theory Examination:** as per notification of B.U. (Tentatively on December)

## **Courses Provides to Semester – VI [January to June]**

Paper Code	Papers Name	Marks	Credits
SEC - 4	Personal Selling and Salesmanship	50 (40+10)	2
GE - 2	Business Mathematics and Statistics	75 (60+10+5)	6
DSE - 3	Fundamentals of Investment/ Taxation-II	75 (60+15+5)	6
DSE - 4	International Business/Fundamentals of Financial Management	75 (60+15+5)	6
<b>Total</b>		<b>275</b>	<b>20</b>

## 1<sup>st</sup> Module (January to March)

### **Skill Enhancement Course – 4: Personal Selling and Salesmanship**

Name of the Teacher: **Prof. Nirmal Sur & Prof. Madhab Majhi**

**Unit 1:** Introduction to Personal Selling

**Unit 2:** Buying Motives

**General Elective - 2: Business Mathematics and Statistics**

Name of the Teacher: **Prof. Sampa Dutta**

**Unit 1:** Matrices

**Unit 2:** Differential Calculus

**Unit 3:** Basics of Statistics

**Discipline Specific Elective - 3: Fundamentals of Investment**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 1:** Investment Environment

**Unit 2:** Fixed Income Securities

**Or,**

**Discipline Specific Elective - 3: Taxation - II**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 1:** a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor

b) Set off and Carry Forward of Losses

**Unit 2:** Deductions from Gross Total Income

**Discipline Specific Elective - 4: Fundamentals of Financial Management**

Name of the Teacher: **Dr. Rintu Nath and Dr. Nabanita Pal**

**Unit 1:** Introduction

**Unit 2:** Sources of Finance, Cost of Capital, and Capital Structure Analysis

**Unit 3:** Capital Budgeting Decision

**2<sup>nd</sup> Module (April to June)**

**Skill Enhancement Course - 4: Personal Selling and Salesmanship**

Name of the Teacher: **Prof. Nirmal Sur & Prof. Madhab Majhi**

**Unit 3:** Selling Process

**Unit 4:** Promotion

**Unit 5:** Sales Reports

**General Elective - 2: Business Mathematics and Statistics**

Name of the Teacher: **Prof. Sampa Dutta**

**Unit 4:** Measures of Central Tendency

**Unit 5:** Measures of Dispersion

**Discipline Specific Elective - 3: Taxation - II**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 3:** Computation of Total Income and Tax Payable

**Unit 4:** GST I

**Unit 5:** GSTII

**Or,**

**Discipline Specific Elective - 3: Fundamentals of Investment**

Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal**

**Unit 3:** Approaches to Equity Analysis

**Unit 4:** Portfolio Analysis and Financial Derivatives

**Unit 5:** Investor Protection

**Discipline Specific Elective - 4: Fundamentals of Financial Management**

Name of the Teacher: **Dr. Rintu Nath & Prof. Madhab Majhi**

**Unit 4:** Working Capital Management

**Unit 5:** Dividend Decisions

➤ **Internal Assessment: 1<sup>st</sup> Week of June**

➤ **Theory Examination: as per notification of B.U. (Tentatively on June)**