

Department of Commerce

Sarat Centenary College

Academic Calendar & Plan

Session: 2022-2023

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

Orientation Programme – 1st 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
Total		325	22

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

1st 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.

2nd 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: 1st Week of December**
- **Theory Examination: as per notification of B.U. (Tentatively on December)**

Courses Provides to Semester – II [January to June]

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

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

1st 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: **Dr. Rajkumar Kundu**

Unit 1: Demand-Supply Framework & Equilibrium

Unit 2: Production and Cost

Unit 3: Market Structure

2nd 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: **Dr. Rajkumar Kundu**

Unit 4: Income Distribution and Factor Pricing

Unit 5: Selected Macroeconomic Principles

- **Internal Assessment: 1st 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
Total		275	20

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

1st 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

2nd 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: 1st 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
Total		275	20

1st 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

2nd 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: ENTREPEURSHIPName 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:** 1st 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
Total		300	24

1st 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 MANAGEMENTName 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, Dr. Rajkumar Kundu & Prof. Madhab Majhi****Unit 1:** Financial System and its Components**Unit 2:** Financial Markets**Unit 3:** Financial Institutions

2nd 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, Dr. Rajkumar Kundu & Prof. Madhab Majhi**

Unit 4: Financial Services

Unit 5: Leasing and hire–purchase

- **Internal Assessment:** 1st 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
Total		275	20

1st 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: **Dr. Rajkumar Kundu**

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

2nd 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: **Dr. Rajkumar Kundu**

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: 1st Week of June**

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