

Department of Commerce

Sarat Centenary College

Academic Calendar & Plan

Session: 2023-2024

Distribution of syllabus into Modules and Units of **B. Com General** Course under CCFUP, as per N.E.P. 2020

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]

Course	Paper Code	Papers Name/Subjects	Marks	Credits
Major	Comm1011	Financial Accounting I	75	4
Minor	Comm1021	Business Mathematics and Statistics I	75	4
Multi/Inter	Comm1031	Fundamentals of Accounting **/#	50	3
AEC		MIL (L1-1) *	50	2
SEC	Comm1051	E-Commerce	50	3
VAC	VAC1061	ENV. Science/Education*	100	4
	Total		400	20

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

**N. B: 7 Students of this college (2 from English Dept. & 5 from Physical. Education Dept.) are taken Fundamental of Accounting.

Courses 1031 being offered to students belonging to any other disciplines other than Commerce.

1st Module (July to September)

Comm1011: Financial Accounting-I

Name of the Teacher: **Dr. Rintu Nath**

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

Comm1021: Business Mathematics

Name of the Teacher: **Dr. Rajkumar Kundu**

Unit 1: Introductory Algebra

a) Indices and Logarithms b) Set Theory c) Permutation and Combination

Unit 2: Mathematics of Finance

Comm1051: E-Commerce

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

Unit 1: Introduction

Unit 2: E-CRM and SCM

Unit 3: Digital Payment.

2nd Module (October to December)

Comm1011: 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

Comm1021: Business MathematicsName of the Teacher: **Dr. Rajkumar Kundu****Unit 3:** Matrix Algebra and Determinants**Unit 4:** Linear Programming**Unit 5:** Descriptive Statistics

- a) Introduction b) Measures of Central Tendency c) Measures of Dispersion
- d) Moments, Skewness and Kurtosis

Comm1051: E-CommerceName of the Teacher: **Prof. Nirmal Sur & Prof. Madhab Majhi****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 – II [January to June]

Course	Paper Code	Papers Name/Subjects	Marks	Credits
Major	Comm2011	Cost and Management Accounting I	75	4
Minor	Comm2021	Principles of Economics-I	75	4
Multi/Inter	Comm2031	Fundamentals of Management	50	3
AEC		English (L2-1)	50	2
SEC	Comm2051	Computer Application in Business	50	3
VAC	VAC2061	Understanding India/Digital and Technical Solutions/Health & Wellness, Yoga Education, Sports & Fitness	100	4
	Total		400	20

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

**N. B: 7 Students (2 from English Dept. & 5 from Physical. Education Dept.) are taken Fundamental of Accounting.

Courses 2031 are being offered to students belonging to any other disciplines other than Commerce.

1st Module (January to March)**Comm2011: Cost and Management Accounting -I**Name of the Teacher: **Dr. Rintu Nath, Dr. Nabanita Pal****Unit 1:** Introduction to Cost and Management Accounting**Unit 2:** Material Cost**Comm2021: Principals of Economics - I**Name of the Teacher: **Dr. Rajkumar Kundu****Unit 1:** Demand-Supply Framework & Equilibrium**Unit 2:** Production and Cost**Unit 3:** Market Structure**Comm2051: Computer Applications in Business**Name of the Teacher: **Prof. Madhab Majhi, Dr. Bidyut Santra & Prof. Sampa Dutta****Unit 1:** Computer Basics**Unit 2:** Operating System**Unit 3:** Number System and Binary Arithmetic and Logic Gate

2nd Module (April to June)

Comm2011: Cost & Management Accounting-I

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

Unit 3: Employee /Labour Cost

Unit 4: Overheads

Unit 5: Cost Accounting Systems

Comm2021: Principals of Economics - I

Name of the Teacher: **Dr. Rajkumar Kundu**

Unit 4: Selected Macroeconomic Principles

Unit 5: Money in a Modern Economy

Comm2051: Computer Applications in Business

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

Unit 4: Internet, and Its Applications

Unit 5: Introduction to DBMS

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

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 – 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-CommerceName 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: 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: 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 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, 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)**