

Department of Commerce
Sarat Centenary College
Academic Calendar & Plan

Session: 2021-2022

Distribution of syllabus into Modules and Units of B. Com Honours 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
GE-1	Business Mathematics	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**

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**

Unit 1: Introduction

Unit 2: Planning and Strategic Planning

General Elective-1: Business Mathematics

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

Unit 1: Introductory Algebra

Unit 2: Matrix Algebra and Determinants

Unit 3: Calculus-I (Without Trigonometric application) – a) and b)

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

General Elective-1: Business Mathematics

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

Unit 3: Calculus-1 (Without Trigonometric application) – c) and d)

Unit 4: Calculus-2 (Without Trigonometric application)

Unit 5: Linear Programming

- **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
CC-3	Cost Accounting-I	75 (60+10+5)	6
CC-4	Business Law	75 (60+10+5)	6
GE-2	Business Statistics	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-2: Business Statistics

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

Unit 1: Fundamentals

Unit 2: Measures of Central Tendency

Unit 3: Measures of Dispersion and Shape

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-2: Business StatisticsName of the Teacher: **Dr. Rajkumar Kundu****Unit 4:** Correlation and Regression Analysis**Unit 5:** Index Numbers and Time Series Analysis

- **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
CC-5	Computer Applications in Business	75 (40+20+10+5)	6
CC-6	Cost Accounting-II	75 (60+10+5)	6
CC-7	Financial Accounting-II	75 (60+10+5)	6
SEC-1	E-Commerce	50 (40+10)	2
GE-3	Principles of Economics	75 (60+10+5)	6
Total		350	26

1st Module (July to September)**Core Course-5: Computer Applications in Business**Name of the Teacher: **Prof. Madhab Majhi****Unit 1:** Computer Basics**Unit 2:** Number System and Binary Arithmetic and Logic Gates**Unit 3:** Internet, and Its Applications**Unit 4:** Introduction to DBMS**Core Course – 6: 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 -7: 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:** Royalty Accounting**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**Generic Elective – 3: Principles 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 (October to December)

Core Course-5: Computer Applications in Business

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

Unit 5: For practical only

- A) Word Processing
- B) Preparing Presentations
- C) Spreadsheet and its Business Applications
- D) Computerised Accounting Systems (Tally)

Core Course – 6: Cost Accounting-II

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

Unit 4: Standard Costing

Unit 5: Marginal Costing

Core Course -7: Financial Accounting-II

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

Unit 4: Partnership Accounts-II

Unit 5: Company Accounts- Introduction

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

Generic Elective – 3: Principles 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 December**
- **Theory Examination: as per notification of B.U. (Tentatively on December)**
- **Practical Examination: 2nd Week of December**

Courses Provides to Semester – IV [January to June]

Paper Code	Papers Name	Marks	Credits
GE-4	Indian Economy	75 (60+10+5)	6
CC-8	Financial Accounting-III	75 (60+10+5)	6
CC-9	Marketing Management & Human Resource Management	75 (60+10+5)	6
SEC-2	Entrepreneurship	50 (40+10)	2
CC-10	Corporate Laws	75 (60+10+5)	6
Total		350	26

1st Module (January to March)

Generic Elective - 4: INDIAN ECONOMY

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

Unit 1: Basic Issues in Economic Development

Unit 2: Basic Features of the Indian Economy at Independence

Core Course – 8: 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 -9: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

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

Unit 1: Introduction Human Resource Management

Unit 2: Human Resource Planning, Development and Maintenance

Skill Enhancement Course - 2: 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

Core Course - 10: 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

Unit 3: Company Administration

2nd Module (April to June)

Generic Elective - 4: INDIAN ECONOMY

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

Unit 4: Growth, Development and Structural Change

Unit 5: Sectoral Trends and Issues:

a) Agriculture Sector b) Industry and Services Sector c) Financial Sector

Core Course – 8: FINANCIAL ACCOUNTING-III

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

Unit 4: Internal & External Reconstruction of Companies

Unit 2: Accounts of Holding Companies/Parent Companies

Core Course -9: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

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

Unit 3: Introduction to Marketing Management

Unit 4: Consumer Behaviour

Unit 5: Managing the Product

Skill Enhancement Course - 2: 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

Core Course - 10: CORPORATE LAWS

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

Unit 4: Share Capital & Debenture

Unit 5: Corporate Meetings

- **Internal Assessment: 1st Week of June**
- **Theory 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-11	Taxation-I	75 (60+10+5)	6
CC-12	Auditing	75 (60+10+5)	6
DSE-1	Management Accounting	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 – 11: TAXATION-I

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

Unit 1: a) Basic Concepts and Definitions under IT Act-Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Capital Gains (Short term and long term).
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 -12: 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

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 – 11: TAXATION-I

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

Unit 4: Income under the head House Property and its Computation

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

Core Course -12: AUDITING

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

Unit 4: Audit of Different Institutions

Unit 5: Special Areas of Audit

Discipline Specific Elective - 1: MANAGEMENT ACCOUNTING

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

Unit 4: Cash Flow Statement

Unit 5: Budget and Budgetary Control

Discipline Specific Elective - 2: INDIAN FINANCIAL SYSTEMName of the Teacher: **Dr. Rintu Nath & 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
CC - 13	Fundamental of Financial Management	75 (60+10+5)	6
CC - 14	Taxation-II	75 (60+10+5)	6
DSE - 3	Tax Procedures and Management	75 (60+10+5)	6
DSE - 4	Project Work	75 (60+10+5)	6
Total		300	24

1st Module (January to March)**Core Course – 13: FUNDAMENTALS OF FINANCIAL MANAGEMENT**Name of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal****Unit 1:** Introduction**Unit 2:** Sources of Finance, Cost of Capital, and Capital Structure Analysis**Core Course -14: TAXATION-II**Name of the Teacher: **Prof. Nirmal Sur & Prof. Nabanita Pal**

Unit 1: a) Income of other Persons included in Assessee's Total Income:
b) Set off and Carry Forward of Losses

Unit 2: a) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U
b) Rebate u/s 87A

Discipline Specific Elective - 3: TAX PROCEDURES AND MANAGEMENTName of the Teacher: **Dr. Rintu Nath & Dr. Nabanita Pal****Unit 1:** Introduction

Unit 2: Tax Management I

Unit 3: Tax Management II

Discipline Specific Elective - 4: PROJECT WORKName of the Teacher: **Dr. Rintu Nath**

In the Project Work paper each student will have to select one topic on which he/she will conduct a study and submit a project report in not less than 1500 words. The study may be based on primary data collected from field survey or on secondary data available from published sources. Each project report will be examined jointly by one internal examiner and one external examiner. In the Project Work there will be 60 marks on the written project report. Each student will have to inform the Head of the Department about the title of the project work at the beginning of the sixth semester class and the project report will have to be submitted before the starting of the sixth semester final examination. There will be 15 marks consisting of presentation and viva voce on the project report. In this paper, each student will have to make a presentation on the report submitted by him/her and face a viva voce by a board of examiners.

2nd Module (April to June)

Core Course – 13 FUNDAMENTALS OF FINANCIAL MANAGEMENT

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

Unit 3: Capital Budgeting Decision

Unit 4: Working Capital Management

Unit 5: Dividend Decisions

Core Course -14: TAXATION-II

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

Unit 3: Computation of Total Income and Tax Payable Unit

Unit 4: GST: Basic concepts

Unit 5: GST Procedure

Discipline Specific Elective - 3: TAX PROCEDURES AND MANAGEMENT

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

Unit 4: Tax Management III

Unit 5: Tax Management IV

Discipline Specific Elective - 4: PROJECT WORK

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

In the Project Work paper each student will have to select one topic on which he/she will conduct a study and submit a project report in not less than 1500 words. The study may be based on primary data collected from field survey or on secondary data available from published sources. Each project report will be examined jointly by one internal examiner and one external examiner. In the Project Work there will be 60 marks on the written project report. Each student will have to inform the Head of the Department about the title of the project work at the beginning of the sixth semester class and the project report will have to be submitted before the starting of the sixth semester final examination. There will be 15 marks consisting of presentation and viva voce on the project report. In this paper, each student will have to make a presentation on the report submitted by him/her and face a viva voce by a board of examiners.

- **Internal Assessment: 1st Week of June**
 - **Theory Examination: as per notification of B.U. (Tentatively on June)**
 - **Submission of the Project Work and viva voce on the project report: 2nd Week of June**
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