

**Department of Commerce**  
**Sarat Centenary College**  
**Academic Calendar & Plan**

**Session: 2022-2023**

**Distribution of syllabus into Modules and Units of B. Com Honours 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
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.

**1<sup>st</sup> 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)

**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

### **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: 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>	Communicative English/MIL*	<b>50 (40+10)</b>	<b>2</b>
<b>CC-3</b>	Cost Accounting-I	<b>75 (60+10+5)</b>	<b>6</b>
<b>CC-4</b>	Business Law	<b>75 (60+10+5)</b>	<b>6</b>
<b>GE-2</b>	Business Statistics	<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-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

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

- **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
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

**1<sup>st</sup> 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

## **2<sup>nd</sup> 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: 1<sup>st</sup> Week of December**
- **Theory Examination: as per notification of B.U. (Tentatively on December)**
- **Practical Examination: 2<sup>nd</sup> Week of December**

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

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

## **1<sup>st</sup> 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

**2<sup>nd</sup> 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: 1<sup>st</sup> 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

### 1<sup>st</sup> 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

### 2<sup>nd</sup> 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 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
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
<b>Total</b>		<b>300</b>	<b>24</b>

### **1<sup>st</sup> 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 MANAGEMENT**

Name 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 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.

## **2<sup>nd</sup> 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: 1<sup>st</sup> 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: 2<sup>nd</sup> Week of June**
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