

Academic Calendar 20-21
Department of Commerce
Year 1 : Semester 2 (Honours)

COST AND MANAGEMENT ACCOUNTING-I

Subject Code : FACACOR03T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Introduction(Prof. AKB)	AKB	10	April to May
2	Materials - Materials Cost (Prof. MKD)	MKD	10	April to May
3	Labour Employee Cost and incentivesystem (Prof. SB)	MKD	15	June to July
4	Overhead and Cost statement (Prof. MM)	MM	20	April to May
5	Cost Book keeping (Prof. SB)	AKB	10	June to July
6	Costing Methods (Prof. AKB & MM & MKD)	MM	25	June to July
	Total		90	

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Paper 2: Semester 2

Subject Code : FACACOR04T

Total No. of Credits – 6

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Module: I – Marketing Management (3 Credit)

Unit	Topic	Teacher	Hours	Months
1	Introduction to Marketing Managemen	MKD	15	April to May
2	Product & Pricing	MKD	15	June to July
3	Physical Distribution & Promotion	SB	15	June to July
	Total		45	

Module : II Human Resource management (HRM) (3 credit)

Unit	Topic	Teacher	Hours	Months
1	Fundamentals of HRM	SB	15	April to May
2	Acquisition & Development of Human Resource	MM	15	April to May
3	Maintenance of Human Resource	MM	15	June to July
	Total		45	

Year 1 : Semester 2 (General)

COST AND MANAGEMENT ACCOUNTING-I

Subject Code : FACGCOR03T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Introduction	MM	10	April to May
2	Materials - Materials Cost	MKD	10	April to May
3	Labour Employee Cost and incentive system	SB	15	April to May
4	Overhead and Cost statement	MM	20	June to July
5	Cost Book keeping	SB	10	June to July
6	Costing Methods	MKD	25	June to July
	Total		90	

Year 2 : Semester 4 (Honours)

Company Law

Subject Code : FACACOR08T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	INTRODUCTION TO COMPANY	MM	20	April to May
2	FORMATION OF A COMPANY	MKD	20	April to July
3	COMPANY ADMINISTRATION & MANAGEMENT	SB	15	April to May
4	SHARE CAPITAL & DEBENTURES	SB	15	June to July
5	CORPORATE MEETINGS	MM	20	June to July
	Total		90	

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Department of Commerce

Year 2 : Semester 4 (Honours)

Indirect Taxation

Subject Code :FACACOR09T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	GST: Basic concepts	AKB	10	April to May
2	GST: Supply	MKD	15	April to May
3	GST: Valuation, Time and Place of Supply	SB	20	April to May
4	GST: Input Tax Credit and Tax Liability	AKB	15	June to July
5	GST: Registration and Returns	MKD	10	June to July
6	Customs	SB	20	June to July
	Total		90	

Year 2 : Semester 4 (Honours)

Cost & Management Accounting II

Subject Code :FACACOR10T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Joint Product & By product	SB	20	April to May
	Activity Based Costing			
2	Budget and Budgetary Control	AKB	15	April to May
3	Standard Costing	MM	20	April to May
4	CVP Analysis, Marginal Costing	MM	20	June to July
5	Short-term Decision Making	AKB	15	June to July
	Total		90	

Year 2 : Semester 4 (Honours)

Entrepreneurship Development Subject Code :FACHGEC04T Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours] TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]				
Unit	Topic	Teacher	Hours	Months
1	Introduction	AKB	18	April to May
2	Entrepreneurship and Micro, Small andMedium Enterprises	MKD	18	April to May
3	Sustainability of Entrepreneurship	MKD	30	June to July
4	Sources of business ideas and tests offeasibility	MM	12	April to June
5	Mobilization of Resources	AKB	12	June to July
	Total		90	

Year 2 : Semester 4 (Honours)

Tax Returns & Filing of Tax Returns

Subject Code : FACSSEC02M Full Marks: 25 [Internal assessment – 15 Marks ; Semester-end Examination – 10 Marks] Total Credits : 2 [45 Hours] TOTAL CLASS HOURS : 45 [LECTURE HOURS 15 & PRACTICAL HOURS 30]				
Unit	Topic	Teacher	Hours	Months
1	Income Tax Returns	AKB	15	April to June
2	E-filing of Tax Returns	MKD	30	April to July
	Total		45	

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Department of Commerce
Year 2 : Semester 4 (General)

Tax Returns & Filing of Tax Returns

Subject Code : FACSSEC02M

Full Marks: 25

[Internal assessment – 15 Marks ; Semester-end Examination – 10 Marks]

Total Credits : 2 [45 Hours]

TOTAL CLASS HOURS : 45 [LECTURE HOURS 15 & PRACTICAL HOURS 30]

Unit	Topic	Teacher	Hours	Months
1	Income Tax Returns	AKB	15	April to June
2	E-filing of Tax Returns	MKD	30	April to July
	Total		45	

Year 2 : Semester 4 (General)

Direct & Indirect Taxation

Subject Code : FACGCOR07T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Basic Concepts of Direct and Indirect Taxes	AKB	15	April to May
2	Computations of Taxable Income under the head	AKB	20	May to June
3	Profits and Gains of Business or Profession	SB	20	April to May
4	Set off and carry forward of losses; Deductions u/s 80	AKB	15	June to July
5	Filing of Returns	SB	5	May to June
6	Goods & Service Tax	SB	15	June to July
	Total		90	

Academic Calendar 20-21

Department of Commerce

Year 3 : Semester 6 (Honours)

FINANCIAL MANAGEMENT

Paper 1 : Semester 6

Subject Code : FACACOR13T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	A.Financial Management an Overview	MM	10	April to July
	B.Concepts of Value and Return		10	
2	Sources of Finance and Cost of Capital	MKD	15	April to May
3	A.Leverage	AKB	7	April to May
	B.Theories of Capital Structure		8	
4	Working Capital Management	MKD	10	June to July
5	Capital Expenditure Decisions (1)	SB	8	April to July
	Capital Expenditure Decisions (2)		12	
6	Dividend Decisions	AKB	10	June to July
Total			90	

Year 3 : Semester 6 (Honours)

RESEARCH METHODS & PROJECT WORK

Paper 2 : Semester 6

Subject Code : FACACOR13T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Module-1: RESEARCH METHODS, Total Credits: 3 [45Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teac her	Hours	Months
1	Introduction to Research Methodology, ResearchProcess and Design	AKB	7	April to May
2	Sampling Design & Measurement Scales	MM	15	May to June
3	Methods of Data Collection and Data Analytics – Basic Concept	MKD	16	April to May
4	Interpretation and Report Writing	SB	7	June to July
Total			45	

Year 3 : Semester 6 (Honours)

FINANCIAL STATEMENT ANALYSIS

Paper 3A : Semester 6

Subject Code : FACADSE03T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Introduction to Financial Statements Analysis	MKD	20	April to July
2	Ratios for FSA	MM	20	April to June
3	Fund Flow and Cash Flow Statements	SB	20	April to July
4	Equity Analysis	AKB	20	April to July
5	Corporate Distress Prediction	MM	10	June to July
	Total		90	

Academic Calendar 20-21
Department of Commerce

BUSINESS ETHICS & CORPORATE GOVERNANCE

Paper 4A : Semester 6

Subject Code : FACADSE04T

Total No. of Credits – 6

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Module: I – Business Ethics (3 Credit)

Unit	Topic	Teacher	Hours	Months
1	Introduction	MM	15	April to June
2	Social Aspects of Business Ethics	MM,MKD	15	June to July
3	Managing Ethical Dilemmas	MKD	15	April to June
	Total		45	

Module : II Corporate Governance (3 credit)

Unit	Topic	Teacher	Hours	Months
1	Framework of Corporate Governance in India	AKB, SB	15	June to July
2	Major Corporate Scandals in India and Whistle-blowing policy	AKB	15	April to June
3	Corporate Social Responsibility (CSR)	SB	15	April to June
	Total		45	

Academic Calendar 20-21**Department of Commerce****Year 3 : Semester 6 (General)**

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Paper 1: Semester 6

Subject Code : FACGGEC02T

Total No. of Credits – 6

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Module: I – Marketing Management (3 Credit)

Unit	Topic	Teacher	Hours	Months
1	Introduction to Marketing Management	MKD	15	April to May
2	Product & Pricing	AKB	15	April to May
3	Physical Distribution & Promotion	SB	15	June to July
	Total		45	

Module : II Human Resource management (HRM) (3 credit)

Unit	Topic	Teacher	Hours	Months
1	Fundamentals of HRM	SB	15	April to May
2	Acquisition & Development of Human Resource	AKB	15	June to July
3	Maintenance of Human Resource	MKD	15	June to July
	Total		45	

Academic Calendar 20-21

Department of Commerce

BUSINESS COMMUNICATION & E-COMMERCE

Paper 2: Semester 6

Subject Code : FACSSEC04M

Total No. of Credits – 6

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Module: I – Business Communication (3 Credit)

Unit	Topic	Teacher	Hours	Months
1	Introduction	MM	15	April to May
2	Types of Communication	SB	15	April to May
3	Tools of Communication	SB	15	June to July
4	Drafting	MM		June to July
	Total		45	

Module : II E-Commerce (3 credit)

Unit	Topic	Teacher	Hours	Months
1	Introduction	SB	15	April to May
2	E-commerce business models	MM	15	April to May
3	Digital Payment	MM	15	June to July
4	New Trends in E-Commerce	SB	15	June to July
	Total		45	

Academic Calendar 20-21**Department of Commerce****FINANCIAL STATEMENT ANALYSIS****Paper 3A : Semester 6****Subject Code : FACGDSE03T**

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Introduction to Financial Statements Analysis	MM	20	April to May
2	Ratios for FSA	MM	20	May to June
3	Fund Flow and Cash Flow Statements	SB	20	April to May
4	Equity Analysis	SB	20	June to July
5	Corporate Distress Prediction	MM	10	July
	Total		90	

BUSINESS ETHICS & CORPORATE GOVERNANCE**Paper 4A : Semester 6**

Subject Code : FACGDSE04T

Total No. of Credits – 6

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Module: I – Business Ethics (3 Credit)

Unit	Topic	Teacher	Hours	Months
1	Introduction	MM	15	April to May
2	Social Aspects of Business Ethics	MM	15	June to July
3	Managing Ethical Dilemmas	MKD	15	April to May
	Total		45	

Module : II Corporate Governance (3 credit)

Unit	Topic	Teacher	Hours	Months
1	Framework of Corporate Governance in India	AKB	15	April to May
2	Major Corporate Scandals in India and Whistle-blowing policy	AKB	15	June to July
3	Corporate Social Responsibility (CSR)	MKD	15	June to July
	Total		45	