

**Academic Calendar 19-20**  
**Department of Commerce**

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**Year 1: Semester 1 (Honours)**

FINANCIAL ACCOUNTING - I Paper 1: Semester 1 Subject Code : FACACOR01T 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	5	July
2	Determination of business income	MKD	15	July -August
3	Introduction to Accounting standard &	AKB	15	August
	Introduction to Accounting Theory	SB		
4	Financial Accounts of Trading Concern	MKD	15	September
5	Financial statements from Incomplete records and of NPO	MM	15	September-October
6	Accounting for special sales transaction	MM and MKD	25	October-November-December
	Sectional and self balancing ledger	SB		
	Insurance claim for loss of stock and for loss of profit	MM		
<b>Total</b>			90	

<b>PRINCIPLES AND PRACTICE OF MANAGEMENT</b> Paper 2 : Semester 1 Paper Code : FACACOR02T 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 and MKD	20	July-August
2	Planning	MKD	10	August
3	Organizing	MM	20	August-September
4	Directing and Staffing	MM and SB	20	September-October
5	Motivation, Co-ordination and Control	AKB and SB	20	November-December
<b>Total</b>			90	

### Year 1: Semester 1 (General)

<b>FINANCIAL ACCOUNTING - I</b> Paper 1: Semester 1 Subject Code: FACGCOR01T 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	5	July
2	Determination of business income	MKD	15	July -August
3	Introduction to Accounting standard &	AKB	15	August
	Introduction to Accounting Theory	SB		
4	Financial Accounts of Trading Concern	MKD	15	September

5	Financial statements from Incomplete records and of NPO	MM	15	September-October
6	Accounting for special sales transaction	MM and MKD	25	October-November-December
	Sectional and self balancing ledger	SB		
	Insurance claim for loss of stock and for loss of profit	MM		
<b>Total</b>			90	

PRINCIPLES AND PRACTICE OF MANAGEMENT

Paper 2 : Semester 1

Paper Code : FACGCOR02T

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 and MKD	20	July-August
2	Planning	MKD	10	August
3	Organizing	MM	20	August-September
4	Directing and Staffing	MM and SB	20	September-October
5	Motivation, Co-ordination and Control	AKB and SB	20	November-December
<b>Total</b>			90	

## 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	January to February
2	Materials - Materials Cost (Prof. MKD)	MKD	10	January to February
3	Labour Employee Cost and incentive system(Prof. SB)	SB	15	January to February
4	Overhead and Cost statement(Prof MM )	MM	20	January to February
5	Cost Book keeping (Prof. SB)	SB	10	March to April
6	Costing Methods ( Prof. AKB& MM& MKD)	AKB, MM & MKD	25	March to April
<b>Total</b>			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]				
<b>Module: I – Marketing Management (3 Credit)</b>				
Unit	Topic	Teacher	Hours	Months
1	Introduction to Marketing Managemen ( Prof. AKB&MKD)	AKB & MKD	15	January to February
2	Product & Pricing(Prof. MKD)	MKD	15	March to April

3	Physical Distribution & Promotion(Prof. AKB)	AKB	15	March to April
<b>Total</b>			45	
<b>Module : II Human Resource management (HRM) ( 3 credit)</b>				
<b>Unit</b>	<b>Topic</b>	<b>Teacher</b>	<b>Hours</b>	<b>Months</b>
1	Fundamentals of HRM (Prof. MM& SB)	MM & SB	15	January to February
2	Acquisition & Development of Human Resource( Prof. MM)	MM & MKD	15	March to April
3	Maintenance of Human Resource(Prof.SB)	MM & SB	15	March to April
<b>Total</b>			45	

### Year 1 : Semester 2 (General)

<p>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 &amp; TUTORIAL HOURS 15]</p>				
<b>Unit</b>	<b>Topic</b>	<b>Teacher</b>	<b>Hours</b>	<b>Months</b>
1	Introduction(Prof. AKB)	AKB	10	January to February
2	Materials - Materials Cost (Prof. MKD)	MKD	10	January to February
3	Labour Employee Cost and incentive system(Prof. SB)	SB	15	January to February
4	Overhead and Cost statement(Prof MM )	MM	20	January to February
5	Cost Book keeping (Prof. SB)	SB	10	March to April
6	Costing Methods ( Prof. AKB& MM& MKD)	AKB, MM & MKD	25	March to April
<b>Total</b>			90	

## Year 2: Semester III (Honours)

Business Regulatory Framework

Paper 1: Semester 1

Subject Code FACACOR05T

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	The Indian Contract Act,1872	SB	20	July
2	The Sales of goods Act,1930	MKD	10	August
3	The Partnership Laws 3A. The Partnership Act, 1932	MM	20	September
	3B. The Limited Partnership Act, 2008			
4	The Negotiable Instrument Act,1881	MKD	20	October
5	The Consumers Protection Act,1986	MKD	10	October-November
6	Electronic Commerce Act,1998	SB	10	November-December
	<b>Total</b>		90	

## Year 2: Semester III (Honours)

Direct Taxation Paper 1: Semester 1 Subject Code :FACACOR06T 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	15	July
2	Computation of Incomes under the heads:	AKB	25	August-September
3	Computation of Incomes under the heads:	AKB	20	September-October
4	Computation of Total income and tax liability	SB	20	October-November
5	Assessment of Income	SB	10	November-December
	<b>Total</b>		90	

## Year 2: Semester III (Honours)

Financial Accounting II Paper 1: Semester 1 Subject Code :FACACOR07T 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	Partnership Accounts - I	MM	20	July
2	Partnership Accounts - II	MM	25	August
3	Branch Accounting	MKD	10	September

4	Hire Purchase and Instalment Payment System	MKD	13	October
5	Departmental Accounts	MM	10	October-November
6	Investment Accounts	SB	12	November-December
	<b>Total</b>		90	

### Year 2: Semester III (Honours)

Business Communication & E-Commerce Paper 1: Semester 1 Subject Code :FACHGECO3T 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	8	July
2	Types of Communication	MM	8	July
3	Tools of Communication	MKD	8	August
4	Drafting	MKD	21	August-September
5	Introduction: E-Commerce	MM	10	September
6	E-commerce business models	SB	10	October
7	Digital Payment		20	November
8	New Trends in E-Commerce		5	December
	<b>Total</b>		90	



## Year 2: Semester III (Honours)

Information Technology & its Business Application Paper 1: Semester 1 Subject Code :FACSSEC01M 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	Information Technology and Business	MM	10	July
2	Word Processing & Preparing Presentations	MM	10	August-September
3	Spreadsheet and Computerised Accounting	MKD	25	October-November-December
<b>Total</b>			45	

## Year 2: Semester III (General)

Business Regulatory Framework Paper 1: Semester 1 Subject Code:FACGCOR05T 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	The Indian Contract Act,1872	SB	20	July
2	The Sales of goods Act,1930	MKD	10	August
3	The Partnership Laws 3A. The Partnership Act, 1932	MM	20	September
	3B. The Limited Partnership Act, 2008			
4	The Negotiable Instrument Act,1881	MKD	20	October
5	The Consumers Protection Act,1986	MKD	10	October-November
6	Electronic Commerce Act,1998	SB	10	November-December
<b>Total</b>			90	

### Year 2: Semester III (General)

Information Technology & its Business Application Paper 1: Semester 1 Subject Code :FACSSEC01M Full Marks: 75 [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	Information Technology and Business	MM	15	July
2	Word Processing & Preparing Presentations	MM	10	August-September
3	Spreadsheet and Computerised Accounting	MKD	20	October-November-December
<b>Total</b>			45	

### Year 2: Semester III (General)

Financial Accounting II Paper 1: Semester 1 Subject Code :FACGCOR06T 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	Partnership Accounts - I	MM	20	July
2	Partnership Accounts - II	MM	25	August
3	Branch Accounting	MKD	10	September
4	Hire Purchase and Instalment Payment System	MKD	13	October

5	Departmental Accounts	MM	10	October-November
6	Investment Accounts	SB	12	November-December
	<b>Total</b>		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	AKB	20	January to February
2	FORMATION OF A COMPANY	MKD	20	January to February
3	COMPANY ADMINISTRATION & MANAGEMENT	SB	15	January to February
4	SHARE CAPITAL & DEBENTURES	MM	15	January to February
5	CORPORATE MEETINGS	SB	20	March to April
	<b>Total</b>		90	

### 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	January to February
2	GST: Supply	MKD	15	January to February
3	GST: Valuation, Time and Place of Supply	SB	20	January to February
4	GST: Input Tax Credit and Tax Liability	MM	15	January to February

5	GST: Registration and Returns	SB	10	March to April
6	Customs	AKB, MM & MKD	20	March to April
	<b>Total</b>		90	

### Year 2 : Semester 4 (Honours)

<p>Cost &amp; Management Accounting II</p> <p>Subject Code :FACACOR10T</p> <p>Full Marks: 75</p> <p>[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]</p> <p>Total Credits: 6 [90 Hours]</p> <p>TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 &amp; TUTORIAL HOURS 15]</p>				
Unit	Topic	Teacher	Hours	Months
1	Joint Product & By product	AKB	20	January to February
	Activity Based Costing			
2	Budget and Budgetary Control	MKD	15	January to February
3	Standard Costing	SB	20	January to February
4	CVP Analysis, Marginal Costing	MM	20	January to February
5	Short-term Decision Making	SB	15	March to April
	<b>Total</b>		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	January to February
2	Entrepreneurship and Micro, Small and Medium Enterprises	MKD	18	January to February
3	Sustainability of Entrepreneurship	SB	30	January to February
4	Sources of business ideas and tests of feasibility	MM	12	January to February
5	Mobilization of Resources	SB	12	March to April
<b>Total</b>			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	January to February
2	E-filing of Tax Returns	MKD	30	March to April
<b>Total</b>			45	

## 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	January to February
2	E-filing of Tax Returns	MKD	30	March to April
<b>Total</b>			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	January to February
2	Computations of Taxable Income under the head	MKD	20	January to February
3	Profits and Gains of Business or Profession	SB	20	January to February
4	Set off and carry forward of losses; Deductions u/s 80	MM	15	January to February
5	Filing of Returns	SB	5	March to April
6	Goods & Service Tax	AKB, MM & MKD	15	March to April
<b>Total</b>			90	