

Department of Commerce

Academic Calender and Academic Plan

1st Semester General Course (July 2017 - Dec 2017)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
Microeconomics (GE 1.1 Chg)	1	Demand and Consumer behaviour	PG	August		Yes
	2	Production and Cost	PG	September		Yes
	3	Perfect competition	PG	November		Yes
Course Outcome	After successful completion of this course, students will be able to understand i) Opportunity cost and cost/benefit analysis in economic decision-making. ii) Identify the determinants of supply and demand; iii) Demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output.					
Statistics (GE 1.1 Chg)	1	Fundamentals	SKP	August		Yes
	2	Measures of Central tendency	RC	August		Yes
	3	Measures of Dispersion	RC	September		Yes
	4	Moments,Skewness and Kurtosis	RC	November		Yes
	5	Interpolation	SKP	September		Yes
Course Outcome	After successful completion of this course, students will be able to : • Organize, manage and represent the data. • Analyze the data graphically using frequency distribution. • Analyze the data using Central tendency, dispersion, moments, skewness, kurtosis & interpolation.					
Business Laws (CC 1.1 Chg)	1	The Indian Contract Act	NM	August		Yes
	2	The sale of Goods Act	DD	August		Yes
	3A	The Partnership Act	PPP	August		Yes
	3B	The Limited Partnership Liability Act	PPP	September		Yes
	4	The Negotiable Instrument Act	DD	September		Yes

	5	Consumer Protection Act	NM	September		Yes
Course Outcome	After successful completion of this course, students will be able to : i) Demonstrate an understanding of the Legal Environment of Business. ii) Apply basic legal knowledge to business transactions. iii) Communicate effectively using standard business and legal terminology.					
Principles of Management (CC 1.2 Chg)	1	Introduction	DD	August		Yes
	2	Planning	NM	August		Yes
	3	Organizing	PPP	August		Yes
	4	Directing and Staffing	DD	September		Yes
	5	Motivation,cCoordination and Control	NM	September to November		Yes
Course Outcome	After successful completion of this course, students will be able to : i) Recognize the role of a manager and how it relates to the organization's mission. ii) Define management, its four basic functions and skills. iii) Know critical management theories and philosophies and how to apply them. iv) Recognize the concept of social responsiveness and its benefits.					
Financial Accounting -I (CC 1.1Cg)	1	Introduction	DD	September		Yes
	2	Concep tfor determinationof Business income	DD	August		Yes
	3A	Introduction to Accounting Standard	NM	August		Yes
	3B	Introduction to AccountingTheory	PPP	August		Yes
	4	Final Account ofTrading concern	PPP	September to October		Yes
	5	Single entry and NPO	NM	September to November		Yes
	6A	Consignment and Sales or Return	PPP	November		Yes
	6B	Insurance claim and Self Balancing	DD	November		Yes

Course Outcome	<p>After successful completion of this course, students will be able to understand</p> <p>The objective of this course and introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.</p> <p>i) Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP</p> <p>ii) Describe the role of accounting information and its limitations</p> <p>iii) Equip with the knowledge of accounting process and preparation of final accounts of sole trader</p> <p>iv) Identify and analyze the reasons for the difference between cash book and pass book balances</p> <p>v) Recognize circumstances providing for increased exposure to errors and frauds</p> <p>vi) Determine the useful life and value of the depreciable asset</p>
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2nd Semester General Course (Jan 2018 - June 2018)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
E-Commerce (GE 2.1Chg)	1	Introduction	MM	February		Yes
	2	E-CRM and SCM	MM	March		Yes
	3	Digital payment	MM	March		Yes
	4	ERP	MM	April		Yes
	5	New Trends in E-Commerce	MM	May		Yes
Business Communication (GE 2.1 Chg)	1	Introduction	NM	February		Yes
	2	Types of Communication	NM	March		Yes
	3	Tools of Communication	NM	May		Yes
	4	Drafting	NM	April		Yes

Course Outcome	<p>After successful completion of this course, students will be able to :</p> <p>i) Understand the fundamental and importance of E-commerce</p> <p>ii) Gain knowledge of different types in E-commerce: C2C,C2B,B2C,B2B,G2C</p> <p>iii) Analyze the impact of E-commerce on business models and strategy</p> <p>iv) Learn about the infrastructure for E-commerce</p> <p>v) Understand EDI as an exchange of business documents in a standard electronic format between business partners.</p> <p>vi) Know the legal issues and privacy in E-Commerce</p> <p>vii) Assess the electronic payment systems</p> <p>viii) Be familiarize with E-Marketing & E-Advertising in E-commerce.</p>
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Company Law (CC2.1 Chg)	1	Introduction to Company	PPP	February		Yes
	2	Formation of a Company	PPP	March		Yes
	3	Company and Administration	NM	February		Yes
	4	Share Capital	DD	February		Yes
	5	Corporate Meeting	NM	March		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) Describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors.</p> <p>ii) Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies</p>					
Marketing Management (CC2.2Chg)	1	Introduction	PPP	February		Yes
	2	Consumer Behaviour	NM	February		Yes
	3	Product	PPP	March		Yes
	4	Pricing , Distribution Channels	NM	March		Yes
	5	Promotion	MM	February		Yes
Human Resource Management (CC2.2Chg)	1	Nature and Scope	DD	February		Yes
	2	Human Resource Planning	PPP	April		Yes
	3	Recruitment and Selection	NM	April		Yes
	4	Training and Development	MM	March		Yes
	5	Job Evaluation and Performance Appraisal	DD	March		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) Interpret complex marketing issues and problems using relevant theories, concepts and methods with regard to ethical conduct.</p> <p>ii) Apply contemporary marketing theories to the demands of business and management practice.</p> <p>iii) Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.</p> <p>iv) Develop, implement, and evaluate organizational development strategies aimed at promoting organizational effectiveness.</p>					
nt Cg)	1	Introduction	DD	February		Yes

Cost and Management Accounting-I (CC 2.1)	2	Materials cost	NM	February		Yes
	3	Employee cost	PPP	February		yes
	4	Overhead cost	DD	March		yes
	5	Cost book keeping	DD	April		yes
	6	Costing Methods	NM	March		tes

Course Outcome	<p>After successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> i) Understand various costing systems and management systems ii) Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques iii) Evaluate the costs and benefits of different conventional and contemporary costing systems iv) Differentiate methods of schedule costs as per unit of production v) Differentiate methods of calculating stock consumption vi) Identify the specifics of different costing methods vii) Analyze cost-volume-profit techniques to determine optimal managerial decisions. viii) Apply cost accounting methods for both manufacturing and service industry. 					
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1st Semester General Course (July 2018 - Dec 2018)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
Microeconomics (GE 1.1 Chg)	1	Demand and Consumer behaviour	PG	August		yes
	2	Production and Cost	PG	September		Yes
	3	Perfect competition	PG	November		Yes

Course Outcome	<p>After successful completion of this course, students will be able to understand</p> <ul style="list-style-type: none"> i) Opportunity cost and cost/benefit analysis in economic decision-making. ii) Identify the determinants of supply and demand; iii) Demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output. 					
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E 1.1 Chg)	1	Fundamentals	SKP	August		Yes
	2	Measures of Central tendency	RC	August		Yes

Statistics (GI)	3	Measures of Dispersion	RC	September		Yes
	4	Moments,Skewness and Kurtosis	RC	November		Yes
	5	Interpolation	SKP	September		Yes
Course Outcome	After successful completion of this course, students will be able to : <ul style="list-style-type: none"> • Organize, manage and represent the data. • Analyze the data graphically using frequency distribution. • Analyze the data using Central tendency, dispersion, moments, skewness, kurtosis & interpolation. 					
Business Laws (CC 1.1Chg)	1	The Indian ContractAct	NM	August		Yes
	2	The sale of Goods Act	DD	August		Yes
	3A	The Partnership Act	PPP	August		Yes
	3B	The Limited Partnership Liability Act	PPP	September		Yes
	4	The Negotiable Instrument Act	DD	September		Yes
	5	Consumer Protection Act	NM	September		Yes
Course Outcome	After successful completion of this course, students will be able to : <ol style="list-style-type: none"> Demonstrate an understanding of the Legal Environment of Business. Apply basic legal knowledge to business transactions. Communicate effectively using standard business and legal terminology. 					
Principles of Management (CC 1.2 Chg)	1	Introduction	DD	August		Yes
	2	Planning	NM	August		Yes
	3	Organizing	PPP	August		Yes
	4	Directing and Staffing	DD	September		Yes
	5	Motivation, Coordination and Control	NM	Sept to November		Yes
Course Outcome	After successful completion of this course, students will be able to : <ol style="list-style-type: none"> Recognize the role of a manager and how it relates to the organization's mission. Define management, its four basic functions and skills. Know critical management theories and philosophies and how to apply them. Recognize the concept of social responsiveness and its benefits. 					

Financial Accounting - I (CC 1.1.Cg)	1	Introduction	DD	August		Yes
	2	Concept for determination of Business income	DD	August		Yes
	3A	Introduction to Accounting Standard	NM	August		Yes
	3B	Introduction to Accounting Theory	PPP	August		Yes
	4	Final Account of Trading concern	PPP	September		Yes
	5	Single entry and NPO	NM	September		Yes
	6A	Consignment and Sales or Return	PPP	November		Yes
	6B	Insurance claim and Self Balancing	DD	November		Yes

Course Outcome	<p>After successful completion of this course, students will be able to give The objective of this course and introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements. i) Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP ii) Describe the role of accounting information and its limitations iii) Equip with the knowledge of accounting process and preparation of final accounts of sole trader iv) Identify and analyze the reasons for the difference between cash book and pass book balances v) Recognize circumstances providing for increased exposure to errors and frauds vi) Determine the useful life and value of the depreciable asset</p>					
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3rd Semester General Course (July 2018 - Dec 2018)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
Information Technology & Its Application in Business (Th) (SEC3.1 Chg)	1	Information Technology and Business	MM	August		Yes
	2	Data Organisation and Data base Management	MM	September		Yes
	3	Internet and Its application	MM	September		Yes
	4	Security and Encryption	MM	November		Yes
	5	IT Act, 2000 and Cyber crime	MM	November		Yes
	1	Word Processing	MM	August		Yes

Information Technology & IT Application in Business (Pr) (SEC3.1 Chg)	2	Preparing Presentation	MM	September		Yes
	3	Spreadsheet and ITS Business application	MM	September		Yes
	4	DBMS	MM	November		Yes
	5	Website Designing	MM	November		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) analyze a problem, and identify and define the computing requirements appropriate to its solution.</p> <p>ii) Be able to design, implement, and evaluate a computer-based system, process, component, or program to meet desired needs.</p>					
Business Mathematics (GE3.1 Chg)	1	Permutation and Combination	RC	August		Yes
	2	Set Theory	RC	September		Yes
	3	Binomial Theorem	RC	November		Yes
	4	Logarithm	RC	August		yes
	5	Compound Interest and Annuities	RC	November		yes
Statistics (Ge 3.1 Chg)	1	Correlation and Association	SKP	August		yes
	2	Regression	SKP	August		yes
	3	Index Number	SKP	September		yes
	4	Time Series analysis	SKP	September		yes
	5	Probability Theory	SKP	November		yes
Course Outcome	<p>After successful completion of this course, students will be able to :</p> <ul style="list-style-type: none"> • Define set, inclusive, element, object and roster notation. Different types of sets with law of the algebra of sets and their applications. • Distinguish the similarities and differences between permutations and combinations. • Identify binomial coefficients given the formula for a combination and expand a binomial using binomial theorem. • Define properties of logarithms and use them to solve equations. • Apply the principles of simple interest and compound interest to solve relevant problems in financial applications. • Impart knowledge about statistical tools and its applications. • Build skills for statistical inference of business data. 					
	1	Partnership Accounting-1	PPP	August		yes

Financial Accounting -II (CC 3.1Cg)	2	Partnership Accounting -II	PPP	September		Yes
	3	Branch Accounting	NM	August		Yes
	4	Hire Purchase	NM	September		Yes
	5	Departmental Accounting	DD	August		Yes
	6	Investment Accounts	NM	August		Yes
	7	Business Acquisition	DD	November		Yes
	8	Conversion of partnership	DD	November		Yes

Course Outcome	After successful completion of this course, students will be able to : i) Differentiate Trade bills from Accommodation Bills ii) Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment iii) Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.					
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2nd Semester General Course (Jan 2019 - June 2019)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
E-Commerce (GE 2.1Chg)	1	Introduction	MM	February		Yes
	2	E-CRM and SCM	MM	February		Yes
	3	Digital payment	MM	March		Yes
	4	ERP	MM	March		Yes
	5	New Trends in E-Commerce	MM	April		Yes
Business Communication (GE 2.1 Chg)	1	Introduction	NM	February		Yes
	2	Types of Communication	NM	March		Yes
	3	Tools of Communication	NM	May		Yes
	4	Drafting	NM	April		Yes

Course Outcome	After successful completion of this course, students will be able to : i) Understand the fundamental and importance of E-commerce ii) Gain knowledge of different types in E-commerce: C2C,C2B,B2C,B2B,G2C iii) Analyze the impact of E-commerce on business models and strategy iv) Learn about the infrastructure for E-commerce v) Understand EDI as an exchange of business documents in a standard electronic format between business partners. vi) Know the legal issues and privacy in E-Commerce vii) Assess the electronic payment systems viii) Be familiarize with E-Marketing & E-Advertising in E-commerce.					
Company Law (CC2.1 Chg)	1	Introduction to Company	PPP	February		Yes
	2	Formation of a Company	PPP	March		Yes
	3	Company and Administration	NM	February		Yes
	4	Share Capital	DD	March		Yes
	5	Corporate Meeting	NM	April		Yes
Course Outcome	After successful completion of this course, students will be able to: i) Describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors. ii) Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies					
Marketing Management (CC2.2Chg)	1	Introduction	PPP	February		Yes
	2	Consumer Behaviour	PPP	March		Yes
	3	Product	NM	February		Yes
	4	Pricing , Distribution Channels	NM	March		Yes
	5	Promotion	NM	April		Yes
Human Resource Management (CC2.2Chg)	1	Nature and Scope	DD	February		Yes
	2	Human Resource Planning	NM	March		Yes
	3	Recruitment and Selection	NM	April		Yes
	4	Training and Development	NM	May		Yes
	5	Job Evaluation and Performance Appraisal	DD	April		Yes

Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) Interpret complex marketing issues and problems using relevant theories, concepts and methods with regard to ethical conduct.</p> <p>ii) Apply contemporary marketing theories to the demands of business and management practice.</p> <p>iii) Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.</p> <p>iv) Develop, implement, and evaluate organizational development strategies aimed at promoting organizational effectiveness.</p>					
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Cost and Management Accounting-I (CC 2.1 Cg)	1	Introduction	DD	February	Yes
	2	Materials cost	NM	February	Yes
	3	Employee cost	PPP	February	yes
	4	Overhead cost	DD	March	yes
	5	Cost book keeping	PPP	March	yes
	6	Costing Methods	NM	March	yes

Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) Understand various costing systems and management systems</p> <p>ii) Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques</p> <p>iii) Evaluate the costs and benefits of different conventional and contemporary costing systems</p> <p>iv) Differentiate methods of schedule costs as per unit of production</p> <p>v) Differentiate methods of calculating stock consumption</p> <p>vi) Identify the specifics of different costing methods</p> <p>vii) Analyze cost-volume-profit techniques to determine optimal managerial decisions.</p> <p>viii) Apply cost accounting methods for both manufacturing and service industry.</p>					
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4th Semester General Course (Jan 2019 - June 2019)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
Economics 4.1(Chg)	1	Monopoly	PG	February	YES	
	2	Imperfect Competition	PG	March	Yes	

Microec II (GE . Indian Economy (GE 4.1 Chg)	3	Wages and Marginal productivity theory of Distribution	PG	April		Yes
	4	Theory of Rent and Profit	PG	May		Yes
	1	Basic Issues in Economic Development	PG	February		Yes
	2	Features of Indian Economy	PG	March		Yes
	3	Agriculture Sector	PG	April		Yes
	4	Industry sector	PG	May		Yes
	5	Social Issues of Indian Economy	PG	May		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.</p> <p>ii) Understand the importance, causes and impact of population growth and its distribution.</p> <p>iii) Translate and relate them with economic developments</p>					
Entrepreneurship Development (CC4.1 Chg)	1	Introduction	PPP	February		Yes
	2	Public and Private system of stimulation	PPP	March		Yes
	3	Sources of Business ideas	NM	February		Yes
	4	Mobilizing Resources	NM	March		Yes
Business Ethics (CC4.1 Chg)	1	Business Ethics	DD	February		Yes
	2	Principles of Business Ethics	DD	March		Yes
	3	Ethics in Management	NM	April		Yes
	4	Corporate Culture	NM	April		Yes
	5	Corporate Governance	NM	May		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) Understand the development of entrepreneurship as a field of study and as a profession.</p> <p>ii) Understand the creative process of opportunity identification and screening.</p> <p>iii) Understand the entrepreneurial process.</p> <p>iv) Analyze new concept/product/service ideas as an entrepreneur.</p> <p>v) Understand the business decisions involved in starting a new business venture.</p> <p>vi) Understand the role of government in promoting entrepreneurship.</p> <p>vii) Understand the importance of Business Standards and business ethics</p>					

Taxation I (CC 4.1Cg)	1	Basic concepts, Residential status and Agriculture Income	NM	February		Yes
	2	Income under the salaries	PPP	February		Yes
	3	Income from House property	PPP	March		Yes
	4	Profits and gains of business and profession	DD	February		Yes
	5	Capital gains and Income from other sources	NM	March		Yes
	6	Set off and carry forward of losses, Rebate	NM	April		Yes
Course Outcome	<p>After successful completion of this course, students will be able to: Acquire the complete knowledge of basic concepts of income tax i) Understand the concept of exempted incomes. ii) Understand the provisions of agricultural income iii) Calculate Residential status of a person. iv) Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals v) Compute the income under the head "Income from Salary" vi) Compute income under the head "Income from House Property" vii) Compute income under the head "Income from Business or Profession"</p>					
Cost and Management Accounting-II (CC 4.2 Cg)	1	Joint product and By product	DD	March		Yes
	2	Activity based costing	DD	February		Yes
	3	Budgetary control	PPP	February		Yes
	4	Standard costing	NM	February		Yes
	5	Marginal costing	NM	March		Yes
	6	short term decision making	PPP	March		tes
Course Outcome	<p>After successful completion of this course, students will be able to: i) understand different kind of product. ii) prepare the different budget according to the requirements. iii) take the decision on the basis of different costing calculation.</p>					
1st Semester General Course (July 2019 - Dec 2019)						

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
Microeconomics (GE 1.1 Chg)	1	Demand and Consumer behaviour	PG	August		Yes
	2	Production and Cost	NC	September		Yes
	3	Perfect competition	PG	September		Yes
Course Outcome	After successful completion of this course, students will be able to understand i) Opportunity cost and cost/benefit analysis in economic decision-making. ii) Identify the determinants of supply and demand; iii) Demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output.					
Statistics (GE 1.1 Chg)	1	Fundamentals	SKP	August		Yes
	2	Measures of Central tendency	RC	August		Yes
	3	Measures of Dispersion	RC	September		Yes
	4	Moments,Skewness and Kurtosis	RC	November		Yes
	5	Interpolation	SKP	September		Yes
Course Outcome	After successful completion of this course, students will be able to : <ul style="list-style-type: none"> Organize, manage and represent the data. Analyze the data graphically using frequency distribution. Analyze the data using Central tendency, dispersion, moments, skewness, kurtosis & interpolation. 					
Business Laws (CC 1.1 Chg)	1	The Indian Contract Act	NM	August		Yes
	2	The sale of Goods Act	PPP	August		Yes
	3A	The Partnership Act	DK	September		yes
	3B	The Limited Partnership Liability Act	PPP	September		yes
	4	The Negotiable Instrument Act	DD	August		yes
	5	Consumer Protection Act	PPP	November		yes

Course Outcome	After successful completion of this course, students will be able to : i) Demonstrate an understanding of the Legal Environment of Business. ii) Apply basic legal knowledge to business transactions. iii) Communicate effectively using standard business and legal terminology.					
Principles of Management (CC 1.2 Chg)	1	Introduction	PPP	August		YES
	2	Planning	NM	August		YES
	3	Organizing	NM	September		YES
	4	Directing and Staffing	DD	August		YES
	5	Motivation, Coordination and Control	DK	September		Yes
Course Outcome	After successful completion of this course, students will be able to : i) Recognize the role of a manager and how it relates to the organization's mission. ii) Define management, its four basic functions and skills. iii) Know critical management theories and philosophies and how to apply them. iv) Recognize the concept of social responsiveness and its benefits.					
Financial Accounting -I (CC 1.1Cg)	1	Introduction	DK	November		Yes
	2	Concept for determination of Business income	DD	September		Yes
	3A	Introduction to Accounting Standard	NM	August		Yes
	3B	Introduction to Accounting Theory	DK	September		Yes
	4	Final Account of Trading concern	PPP	August		Yes
	5	Single entry and NPO	DK	November		Yes
	6A	Consignment and Sales or Return	NM	November		Yes
	6B	Insurance claim and Self Balancing	PPP	November		Yes

Course Outcome	<p>After successful completion of this course, students will be able to give</p> <p>The objective of this course and introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.</p> <p>i) Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP</p> <p>ii) Describe the role of accounting information and its limitations</p> <p>iii) Equip with the knowledge of accounting process and preparation of final accounts of sole trader</p> <p>iv) Identify and analyze the reasons for the difference between cash book and pass book balances</p> <p>v) Recognize circumstances providing for increased exposure to errors and frauds</p> <p>vi) Determine the useful life and value of the depreciable asset</p>
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3rd Semester General Course (July 2019 - Dec 2019)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
Information Technology & Its Application in Business (Th) (SEC3.1 Chg)	1	Information Technology and Business	MM	Seember		Yes
	2	Data Organisation and Data base Management	MM	September		Yes
	3	Internet and Its application	MM	November		Yes
	4	Securityand Encryption	MM	November		yes
	5	IT Act,2000 and Cyber crime	MM	December		Yes
Information Technology & Its Application in Business (Pr) (SEC3.1 Chg)	1	Word Processing	MM	september		Yes
	2	Preparing Presentation	MM	November		Yes
	3	Spreadsheetand ITS Business application	MM	November		Yes
	4	DBMS	MM	December		Yes
	5	Website Designing	MM	December		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) analyze a problem, and identify and define the computing requirements appropriate to its solution.</p> <p>ii) Be able to design, implement, and evaluate a computer-based system, process, component, or program to meet desired needs.</p>					
atics	1	Permutation and Combination	RC	August		Yes

Business Mathem: (GE3.1 Chg)	2	Set Theory	RC	November		Yes
	3	Bionomial Theorem	RC	December		Yes
	4	Logarithm	RC	August		Yes
	5	Compound Interest and Annuities	RC	September		Yes
Statistics (Ge 3.1Chg)	1	Correlation and Association	SKP	August		Yes
	2	Regression	SKP	september		Yes
	3	Index Number	SKP	November		Yes
	4	Time Series nalysis	SKP	November		Yes
	5	Probability Theory	SKP	september		Yes
Course Outcome	<p>After successful completion of this course, students will be able to :</p> <ul style="list-style-type: none"> • Define set, inclusive, element, object and roster notation. Different types of sets with law of the algebra of sets and their applications. • Distinguish the similarities and differences between permutations and combinations. • Identify binomial coefficients given the formula for a combination and expand a binomial using binomial theorem. • Define properties of logarithms and use them to solve equations. • Apply the principles of simple interest and compound interest to solve relevant problems in financial applications. • Impart knowledge about statistical tools and its applications. • Build skills for statistical inference of business data. 					
Financial Accounting -II (CC 3.1Cg)	1	Partnership Accounting-1	DD	August		Yes
	2	Partnership Accounting -II	PPP	August		Yes
	3	Branch Accounting	PPP	September		Yes
	4	Hire Purchase	NM	September		Yes
	5	Departmental Accounting	DK	September		Yes
	6	Investment Accounts	DK	November		Yes
	7	Business Acquisition	NM	November		Yes
	8	Conversion of partnership	SA	september		Yes

Course Outcome	After successful completion of this course, students will be able to : i) Differentiate Trade bills from Accommodation Bills ii) Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment iii) Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.					
5th Semester General Course (July 2019 - Dec 2019)						
Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
Auditing & Assurance (CC 5.1 Cg)	1	Concept,Need, purpose of Audit	DD	August		YES
	2	Audit procedures	PPP	August		Yes
	3	Internal control	DK	September		Yes
	4	Vouching, verification	NM	August		Yes
	5	Company audit	NM	September		Yes
	6	Audit report	DK	November		Yes
	7	Other thrust areas	SA	september		Yes
Course Outcome	After successful completion of this course, students will be able to: Understand the environment and types relating to the auditing function i) Identify the steps needed to prepare for an audit ii) Understand general audit terminology iii) Plan an audit taking into account concepts of evidence, risk and materiality iv) Know the steps for performing an audit v) Know how to prepare and use working papers, such as checklists vi) Evaluate internal controls; vii) Know how to report results of audit viii) Apply auditing practices to different nature of Concerns ix) Equipped to draft business reports and letters					
tion II 5.1 A*)	1	Computation of Total income	NM	August		Yes
	2	Tax Management	PPP	August		Yes
	3	Central sales tax Act	NM	September		Yes

Taxa (DSE)	4	West bengal value added tax	DD	August		Yes
	5	Central Excise	DK	September		Yes
	6	Customs	SA	September		Yes
Course Outcome	After successful completion of this course, students will be able to: i) calculate of GST and and CST and its application. ii) rules of central exercise and customs and their calculation.					
Corporate Accounting (DSE 5.2A*)	1	Accounting for Shares and Debentures	DK	September		Yes
	2	Buy back and Redemption of Preference share	DD	August		Yes
	3	Company Final Accounts	PPP	August		Yes
	4	Redemption of Debenture	NM	September		Yes
	5	Valuation of Shares and Goodwill	PPP	September		Yes
	6	Company Marger	NM	November		Yes
	7	Reconstruction	DK	November		Yes
Course Outcome	After successful completion of this course, students will be able to: Understand the regulatory environment in which the companies are formed and operate i) Have a solid foundation in accounting and reporting requirements ii) of the Companies Act and relevant Indian Accounting Standards iii) Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity iv) Understand the treatment regarding issue of bonus shares and treatment of prior period profits v) Account for mergers and amalgamations vi) Value goodwill and shares under various methods vii) Draft Final Accounts for Manufacturing concerns, Banks and Insurance Companies viii) Perform computerized accounting using Tally package.					
2nd Semester General course (Jan 2020 to June 2020)						
Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
GE	1	Introduction	PPP	February		Yes

E-Commerce (2.1 Chg)	2	E-CRM and SCM	DK	February		Yes
	3	Digital payment	NM	February		Yes
	4	ERP	DD	February		Yes
	5	New Trends in E-Commerce	NM	March		Yes
Business Communication (GE 2.1 Chg)	1	Introduction	NM	MAY		Yes
	2	Types of Communication	NM	MAY		Yes
	3	Tools of Communication	NM	May		Yes
	4	Drafting	DK	May		Yes
Course Outcome	<p>After successful completion of this course, students will be able to :</p> <ul style="list-style-type: none"> i) Understand the fundamental and importance of E-commerce ii) Gain knowledge of different types in E-commerce: C2C,C2B,B2C,B2B,G2C iii) Analyze the impact of E-commerce on business models and strategy iv) Learn about the infrastructure for E-commerce v) Understand EDI as an exchange of business documents in a standard electronic format between business partners. vi) Know the legal issues and privacy in E-Commerce vii) Assess the electronic payment systems viii) Be familiarize with E-Marketing & E-Advertising in E-commerce. 					
Company Law (CC2.1 Chg)	1	Introduction to Company	PPP	February		Yes
	2	Formation of a Company	PPP	May		yes
	3	Company and Administration	NM	February		yes
	4	Share Capital	DD	February		yes
	5	Corporate Meeting	DK	May		yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> i) Describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors. ii) Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies 					
ing ment ;hg)	1	Introduction	DK	February		YES
	2	Consumer Behaviour	NM	February		YES

Market Manager (CC2.2C)	3	Product	NM	March		YES
	4	Pricing , Distribution Channels	NM	May		YES
	5	Promotion	NM	May		Yes
Human Resource Management (CC2.2Chg)	1	Nature and Scope	DD	May		Yes
	2	Human Resource Planning	DK	May		yes
	3	Recruitment and Selection	DK	March		Yes
	4	Training and Development	DK	May		Yes
	5	Job Evaluation and Performance Appraisal	DD	May		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) Interpret complex marketing issues and problems using relevant theories, concepts and methods with regard to ethical conduct.</p> <p>ii) Apply contemporary marketing theories to the demands of business and management practice.</p> <p>iii) Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.</p> <p>iv) Develop, implement, and evaluate organizational development strategies aimed at promoting organizational effectiveness.</p>					
Cost and Management Accounting-1 (CC 2.1 Cg)	1	Introduction	DD	February		Yes
	2	Materials cost	NM	February		Yes
	3	Employee cost	PPP	February		Yes
	4	Overhead cost	DK	February		Yes
	5	Cost book keeping	DK	May		Yes
	6	Costing Methods	DD and NM	May		Yes

Course Outcome	<p>After successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> i) Understand various costing systems and management systems ii) Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques iii) Evaluate the costs and benefits of different conventional and contemporary costing systems iv) Differentiate methods of schedule costs as per unit of production v) Differentiate methods of calculating stock consumption vi) Identify the specifics of different costing methods vii) Analyze cost-volume-profit techniques to determine optimal managerial decisions. viii) Apply cost accounting methods for both manufacturing and service industry.
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4th Semester General Course (Jan 2020 - June 2020)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assesment Schedule (write yes or no)
Microeconomics II (GE 4.1.Chg)	1	Monopoly	NC	March		yes
	2	Imperfect Competition	NC	May		Yes
	3	Wages and Marginal productivity theory of Distribution	PG	February		Yes
	4	Theory of Rent and Profit	PG	May		Yes
Indian Economy (GE 4.1 Chg)	1	Basic Issues in Economic Develpoment	NC	May		Yes
	2	Features of Indian Economy	PG	May		yes
	3	Agriculture Sector	PG	May		Yes
	4	Industry sector	NC	May		Yes
	5	Social Issues of Indian Economy	PG	June		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> i) Develop ideas of the basic characteristics of Indian economy, its potential on natural resources. ii) Understand the importance, causes and impact of population growth and its distribution. iii) Translate and relate them with economic developments 					
ship nt i)	1	Introduction	DD	February		Yes

Entrepreneur Developme: (CC4.1 Chg)	2	Public and Private system of stimulation	PPP	February		Yes
	3	Sources of Business ideas	DD	March		Yes
	4	Mobilizing Resources	PPP	March		Yes
Business Ethics (CC4.1 Chg)	1	Business Ethics	DK	March		Yes
	2	Principles of Business Ethics	DK	May		Yes
	3	Ethics in Management	NM	May		yes
	4	Corporate Culture	NM	MAY		yes
	5	Corporate Governance	NM	March		yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) Understand the development of entrepreneurship as a field of study and as a profession. ii) Understand the creative process of opportunity identification and screening. iii) Understand the entrepreneurial process. iv) Analyze new concept/product/service ideas as an entrepreneur. v) Understand the business decisions involved in starting a new business venture. vi) Understand the role of government in promoting entrepreneurship. vii) Understand the importance of Business Standards and business ethics</p>					
Taxation I (CC 4.1Cg)	1	Basic concepts, Residential status and Agriculture Income	NM	February		Yes
	2	Income under the salaries	PPP	February		Yes
	3	Income from House property	PPP	May		Yes
	4	Profits and gains of business and profession	NM	March		Yes
	5	Capital gains and Income from other sources	DK	February		Yes
	6	Set off and carry forward of losses, Rebate	DD	February		Yes

Course Outcome	<p>After successful completion of this course, students will be able to: Acquire the complete knowledge of basic concepts of income tax i) Understand the concept of exempted incomes. ii) Understand the provisions of agricultural income iii) Calculate Residential status of a person. iv) Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals v) Compute the income under the head "Income from Salary" vi) Compute income under the head "Income from House Property" vii) Compute income under the head "Income from Business or Profession"</p>					
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Cost and Management Accounting-II (CC 4.2 Cg)	1	Joint product and By product	DK	February		Yes
	2	Activity based costing	DD	May		Yes
	3	Budgetary control	PPP	February		Yes
	4	Standard costing	NM	February		Yes
	5	Marginal costing	NM	May		Yes
	6	short term decision making	DK	May		Yes

Course Outcome	<p>After successful completion of this course, students will be able to: i) understand different kinds of product. ii) prepare the different budget according to the requirements. iii) can take the decision on the basis of different costing calculation.</p>					
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6th Semester General Course (Jan 2020 - June 2020)

Name of the paper	Module or Unit No	Topic	Name of the teacher	To be Completed during	No of PPT classes	Continuous Internal Assessment Schedule (write yes or no)
Computerised Accounting and e-Filing of Tax Returns (SEC6.1Chg)	1	Computerised Accounting Package	DD	February		Yes
	2	Developing Computerised Accounting System	DD	May		Yes
	3	E-filing of Tax Return	NM	February and May		Yes

Course Outcome	y					
Financial Reporting and Financial Statement Analysis (DSE 6.1 A**)	1	Holding Company	PPP	February		Yes
	2	Accounting Standard	DK	May		Yes
	3	Fund Flow Statement	DD	May		Yes
	4	Cash Flow Statement	DK	May		Yes
	5	Accounting Ratio	NM	February		Yes
	6	Financial Statement Analysis	NM	May		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <p>i) analysis guides the companies about their future course of action and the direction that any particular company should move on.</p> <p>ii) Financial Analysis and reporting is an integral part of overall financial analysis carried out by various business organizations in India and all around the world.</p> <p>iii) It depicts the financial health of any company and helps the companies to augment their financial resources and management of generated funds efficiently.</p> <p>iv) It compels the business firms to remain judicious in fund allocation to different activities and sub activities and use the generated funds carefully.</p>					
Financial Management (DSE 6.2 A**)	1	Introduction	DK	February		Yes
	2	Basic concepts	DK	May		Yes
	3	Cost of Capital	NM	February		Yes
	4	Leverage	NM	May		Yes
	5	Working capital Management-1	PPP	February		Yes
	6	working capital Management-II	PPP	May		Yes
	7	Capital structure Analysis	DD	May		Yes
	8	Capital Expenditure Decision-1	NM	May		Yes

Fin	9	Capital Expenditure decision-II	NM	May		Yes
	10	Dividene Decision	DK	May		Yes
Course Outcome	<p>After successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> i) Demonstrate an understanding of the overall role and importance of the finance function. ii) Demonstrate basic finance management knowledge. iii) Communicate effectively using standard business terminology. 					