

Academic Calendar (2023-24), Department of Commerce, Odd Semesters
Year 1: Semester 1 (Honours/Major in accounting & Finance)

FINANCIAL ACCOUNTING - I
DSC Paper 1: Semester 1
Subject Code : BCMDSC101T
Full Marks: 100

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

Total Credits : 5 [75 Hours]

TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Introduction	TKP	5	September
2	Determination of business income	MKD	15	Sep -November
3	Financial Accounts of Trading Concern	AKB	15	November
4	Accounting for special sales transaction	MKD	25	November, December, January
5	Sectional and self balancing ledger	TKP		
6	Insurance claim for loss of stock and for loss of profit	SB		
	Total		75	

PRINCIPLES AND PRACTICE OF MANAGEMENT

Minor Paper 1 : Semester 1
Paper Code : BCMMIN101T
Full Marks: 100

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

Total Credits : 5 [75 Hours]

TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Introduction	MKD	20	September
2	Planning	SB	15	September-November
3	Organizing	TKP	15	November
4	Directing and Staffing	TKP and SB	10	December
5	Motivation, Co-ordination and Control	AKB	15	January
	Total		75	

MARKETING MANAGEMENT & HUMAN RESOURCE MANAGEMENT

Minor Paper 2 : Semester 1

Paper Code : BCMMIN102T

Full Marks: 100

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

Total Credits : 5 [75 Hours]

TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Marketing Introduction Pricing	MKD	15	September
2	Product	AKB	10	September
3	Pricing	MKD	5	November
4	Marketing Distribution	TKP	10	November
5	Fundamentals of HRM & Acquisition of HR	TKP	15	September
6	Development of HR	SB	5	September
7	Maintenance of HR	SB	15	December
	Total		75	

Information Technology & its Business Application

SEC Paper 1: Semester 1

Subject Code : BCMSEC101T

Full Marks: 50

[Internal assessment – 50 Marks]

Total Credits : 3 [45 Hours]

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

Unit	Topic	Teacher	Hours	Months
1	Information Technology and Business	TKP	10	August
2	Word Processing & Preparing Presentations	MKD & TKP	10	September-November
3	Spreadsheet and Computerised Accounting	MKD	25	November-December- January
	Total		45	

Year 1: Semester 1 (General)

FINANCIAL ACCOUNTING - I CORE Paper 1: Semester 1 Subject Code : BCMCOR101T Full Marks: 100 [Internal assessment – 50 Marks ; Semester-end Examination – 50 Marks] Total Credits : 5 [75 Hours] TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]				
Unit	Topic	Teacher	Hours	Months
1	Introduction	TKP	15	September
2	Determination of business income	MKD, SB	15	Sep -November
3	Financial Accounts of Trading Concern	AKB	15	November
4	Accounting for special sales transaction	MKD	30	November, December, January
5	Sectional and self balancing ledger	mm		
6	Insurance claim for loss of stock and for loss of profit	SB		
Total			75	

PRINCIPLES AND PRACTICE OF MANAGEMENT CORE Paper 2 : Semester 1 Paper Code : BCMCOR102T Full Marks: 100 [Internal assessment – 50 Marks; Semester-end Examination – 50 Marks] Total Credits : 5 [75 Hours] TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]				
Unit	Topic	Teacher	Hours	Months
1	Introduction and Schools of Mgt thought	MKD	20	September-December
2	Planning	SB	15	September-November
3	Organizing	TKP	15	November
4	Directing and Staffing	mm and SB	10	December
5	Motivation, Co-ordination and Control	AKB	15	September-January
Total			75	

COST ACCOUNTING
CORE Paper 3 : Semester 1
Paper Code :BCMCOR103T

Full Marks: 100

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

Total Credits : 5 [75 Hours]

TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Introduction	AKB	10	September
2	Material Costs	MKD	15	September-November
3	Labour Costs	SB	15	November
4	Overhead and Cost Statement	TKP	15	December
5	Costing Methods	AKB and SB	20	January
	Total			

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	August-Sep
2	The Sales of goods Act,1930	MKD	10	August-Sep
3	The Partnership Laws 3A. The Partnership Act, 1932	TKP	20	September -November
	3B. The Limited Partnership Act, 2008			
4	The Negotiable Instrument Act,1881	MKD	20	November
5	The Consumers Protection Act,1986	MKD	10	November-December
6	Electronic Commerce Act,1998	SB	10	December - January
	Total		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	August
2	Computation of Incomes under the heads:	AKB	25	September-November
3	Computation of Incomes under the heads:	AKB	20	November-December
4	Computation of Total income and tax liability	SB	20	November-December
5	Assessment of Income	SB	10	December-January
	Total		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	TKP	20	August-September
2	Partnership Accounts - II	TKP	25	September-November
3	Branch Accounting	MKD	10	December
4	Hire Purchase and Instalment Payment System	MKD	13	September-November
5	Departmental Accounts	TKP	10	November
6	Investment Accounts	SB	12	December-January
	Total		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	TKP	8	August
2	Types of Communication	SB	8	August-September
3	Tools of Communication	MKD	8	September-November
4	Drafting	MKD	21	August - November
5	Introduction: E-Commerce	TKP	10	August
6	E-commerce business models	TKP	10	November-December
7	Digital Payment	SB	20	August-November
8	New Trends in E-Commerce	SB	5	January
	Total		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	TKP	10	August
2	Word Processing & Preparing Presentations	MKD	10	September-November
3	Spreadsheet and Computerised Accounting	MKD	25	November-December- January
	Total		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	August
2	The Sales of goods Act,1930	MKD	10	August-September
3	The Partnership Laws 3A. The Partnership Act, 1932	TKP	20	September-November
	3B. The Limited Partnership Act, 2008			
4	The Negotiable Instrument Act,1881	MKD	20	November
5	The Consumers Protection Act,1986	MKD	10	November-December
6	Electronic Commerce Act,1998	SB	10	December-January
	Total		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	TKP	15	August-September

2	Word Processing & Preparing Presentations	MKD	10	September-November
3	Spreadsheet and Computerised Accounting	MKD	20	December-January
	Total		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	TKP	20	August-September
2	Partnership Accounts - II	TKP	25	September-November
3	Branch Accounting	MKD	10	November-December
4	Hire Purchase and Instalment Payment System	MKD	13	September-November
5	Departmental Accounts	TKP	10	November-December
6	Investment Accounts	SB	12	December-January
	Total		90	

Year 3: Semester V (Honours)

AUDITING Paper 1: Semester 5 Subject Code : FACACOR11T 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	20	August-September
2	Audit of Companies	MKD	25	August - September
3	Audit Report and Certificate	AKB	20	September-November
4	Audit of different Institutions	MKD	20	November-December
5	Special Areas of Audit	AKB	10	December-January
	Total		90	

Year 3: Semester V (Honours)

INDIAN FINANCIAL SYSTEM Paper 2: Semester 5 Subject Code : FACACOR12T 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	Financial System	ML	20	August-September
2	Financial Institution	PB	25	September - November
3	Financial Market	ML	20	November-December-January
4	Investors' Protection	TKP	20	August – November-December
5	Financial Services	SB	10	August -November
	Total		90	

Year 3: Semester V (Honours)

BANKING AND INSURANCE Paper 1A : Semester 5 Subject Code : FACADSE01T 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	August - September
2	Cheques and Paying Banker	TKP	15	August - November
3	Bank Lending	MKD	15	August - November
4	Internet Banking	SB	30	August - December
5	Insurance	AKB	15	November-December-January
	Total		90	

Year 3: Semester V (Honours)

CORPORATE ACCOUNTING Paper 2A : Semester 5 Subject Code : FACADSE02T 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	Company Final Accounts	AKB	15	August - November
2	Introduction of company and Accounting for Shares and Debentures	TKP	15	August - November
3	Buy back of Shares and Redemption of Preference Shares	TKP	5	December-January
4	Valuation of Goodwill and Shares	SB	12	August - September
5	Amalgamation, Absorption and Reconstruction of Company:	MKD	20	August -January
6	Liquidation of Companies	AKB	11	November -December
7	Accounting for Holding Company	SB	12	November -January
Total			90	

Year 3: Semester V (General)

AUDITING Paper 1: Semester 5 Subject Code : FACGGEC01T 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	SB	20	August -September
2	Audit of Companies	MKD	25	September-November
3	Audit Report and Certificate	SB	20	September-December

4	Audit of different Institutions	MKD	20	November- December-January
5	Special Areas of Audit	SB	10	December-January
	Total		90	

Year 3 : Semester V (General)

Entrepreneurship Development Subject Code :FACSSEC03M 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	August
2	Entrepreneurship and Micro, Small and Medium Enterprises	TKP	18	August-September
3	Sustainability of Entrepreneurship	MKD	30	September- December
4	Sources of business ideas and tests of feasibility	AKB	12	September- December
5	Mobilization of Resources	TKP	12	December-January
	Total		90	

Year 3: Semester V (General)

<p>BANKING AND INSURANCE Paper 1A : Semester 5 Subject Code :FACGDSE01T 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]</p>				
Unit	Topic	Teacher	Hours	Months
1	Introduction	AKB	15	August-September
2	Cheques and Paying Banker	AKB	15	September-November
3	Bank Lending	AKB	15	December-January
4	Internet Banking	SB	30	August- November
5	Insurance	SB	15	December-January
	Total		90	

Year 3: Semester V (General)

<p>CORPORATE ACCOUNTING Paper 2A : Semester 5 Subject Code :FACGDSE02T 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]</p>				
Unit	Topic	Teacher	Hours	Months
1	Company Final Accounts	AKB	15	August - November
2	Introduction of company and Accounting for Shares and Debentures	TKP	15	August - November
3	Buy back of Shares and Redemption of Preference Shares	AKB	5	December-January
4	Valuation of Goodwill and Shares	SB	12	August - November
5	Amalgamation, Absorption and Reconstruction of Company:	MKD	20	August -January
6	Liquidation of Companies	TKP	11	November -December
7	Accounting for Holding Company	SB	12	December-January
	Total		90	

Academic Calendar, Department of Commerce (2023-24) Even Sems
Year 1 : Semester 2 (Honours/Major in Accounting & Finance)

TAXATION-I Subject Code : BCMDCS202T Full Marks: 100 [Internal assessment – 50 Marks; Semester-end Examination – 50 Marks] Total Credits: 5 [75 Hours] TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]				
Unit	Topic	Teacher	Hours	Months
1	Basic Concepts	TKP	10	March-April
2	Salaries	AKB	15	May-June
3	Income from House Property	MKD	10	May-June
4	Profits and Gains of Business or Profession	AKB	15	March-April
5	Capital Gains or Income from Other Sources	SB	10	May-June
6	Computation of Total Income	TKP	15	May-June
Total			75	

CONSUMER BEHAVIOUR Minor Paper 3: Semester 2 Subject Code : BCMMIN203T Total No. of Credits – 5 (Full Marks 100) [Internal Assessment: 50 Marks Semester End Examination: 50 Marks] Total Credits: 5 [75 Hours] TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]				
Module: I – Marketing Management (3 Credit)				
Unit	Topic	Teacher	Hours	Months
1	CONSUMER BEHAVIOUR -CONCEPTS	MKD	25	March-April
2	FACTORS AFFECTING CONSUMER BEHAVIOUR	TKP	25	May-June
3	CONSUMER VS. ORGANISATIONAL BUYING BEHAVIOUR	SB	25	May-June
Total			45	

SALES MANAGEMENT Subject Code : BCMMIN204T Full Marks: 100 [Internal assessment – 50 Marks; Semester-end Examination – 50 Marks] Total Credits: 5 [75 Hours] TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]				
Unit	Topic	Teacher	Hours	Months
1	Sales Management Process	TKP	25	March-June
2	Sales force Management	MKD	25	March-June
3	Salesmanship and Buyers' behaviour	AKB	25	March-June
Total			75	

BUSINESS ETHICS AND CORPORATE GOVERNANCE Subject Code : BCMSEC202T Full Marks: 50 [Internal assessment – 50 Marks] Total Credits: 3 [45 Hours] TOTAL CLASS HOURS : 45 [LECTURE HOURS 30 & TUTORIAL HOURS 15]				
Unit	Topic	Teacher	Hours	Months
Module 1: Business Ethics				
1	Introduction	TKP	5	March-April
2	Social aspects of Business Ethics	MKD	5	March-April
3	Managing Ethical Dilemma	SB	5	March-April
Total			15	
Module 2: Corporate Governance				
1	Framework of Corporate Governance in India	MKD	10	May-June
2	Major Corporate Scandals in India and Whistle Blowing Policy	AKB	10	May-June
3	Corporate Social Responsibility	AKB	10	May-June
Total			30	

Year 1 : Semester 2 (General) (Multidisciplinary)

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMEN

Subject Code : BCMCOR204T

Full Marks: 100

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

Total Credits: 5 [75 Hours]

TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
Module 1: Marketing Management				
1	Introduction to Marketing Management	TKP	15	March-April
2	Product & Pricing	MKD	15	March-April
3	Physical Distribution & Promotion	SB	10	March-April
	Total		40	
Module 2: Human Resource Management				
4	Fundamentals of HRM	TKP	10	May-June
5	Acquisition & Development of Human Resource	SB	10	May-June
6	Maintenance of Human Resource	MKD	15	May-June
	Total		35	

FINANCIAL ACCOUNTING-II
Subject Code : BCMCOR205T
Full Marks: 100

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

Total Credits: 5 [75 Hours]

TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Partnership Accounts	AKB	25	March-April
2	Branch Accounting	MKD	15	March-April
3	Hire Purchase and Instalment Payment System	MKD	13	March-April
4	Departmental Accounts	TKP	10	May-June
5	Investment Accounts	SB	12	May-June
	Total			

MANAGEMENT ACCOUNTING
Subject Code : BCMCOR206T
Full Marks: 100

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

Total Credits: 5 [75 Hours]

TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]

Unit	Topic	Teacher	Hours	Months
1	Cost Book keeping (Advance Level)	TKP	15	March-April
2	Analysis of Variance	MKD	25	March-April
3	CVP Analysis	SB	15	March-April
4	Short term Decision Making under specific situation	AKB	20	May-June
	Total		75	

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	TKP	20	February-March
2	FORMATION OF A COMPANY	MKD	20	February-May
3	COMPANY ADMINISTRATION & MANAGEMENT	SB	15	February-March
4	SHARE CAPITAL & DEBENTURES	SB	15	April-May
5	CORPORATE MEETINGS	TKP	20	April-May
Total			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	February-March
2	GST: Supply	MKD	15	February-March
3	GST: Valuation, Time and Place of Supply	SB	20	February-March
4	GST: Input Tax Credit and Tax Liability	AKB	15	April-May

5	GST: Registration and Returns	MKD	10	April-May
6	Customs	SB	20	April-May
	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	February-April
	Activity Based Costing			
2	Budget and Budgetary Control	TKP	15	February-March
3	Standard Costing	MKD	20	February-April
4	CVP Analysis, Marginal Costing	TKP	20	April-May
5	Short-term Decision Making	AKB	15	February-April
	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	February-March
2	Entrepreneurship and Micro, Small and Medium Enterprises	TKP	18	February-March
3	Sustainability of Entrepreneurship	MKD	30	February-May
4	Sources of business ideas and tests of feasibility	TKP	12	April-May
5	Mobilization of Resources	AKB	12	April-May

	Total		90		
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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	February-April
2	E-filing of Tax Returns	MKD	30	February-May
	Total		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	February-April
2	E-filing of Tax Returns	MKD	30	February-May
	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	MKD	15	February-March
2	Computations of Taxable Income under the head	AKB,SB	20	February-March
3	Profits and Gains of Business or Profession	MKD	20	April to May

4	Set off and carry forward of losses; Deductions u/s 80	AKB	15	April to May
5	Filing of Returns	AKB	5	May
6	Goods & Service Tax	SB	15	April to May
	Total		90	

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	TKP	10	February-April
	B.Concepts of Value and Return		10	
2	Sources of Finance and Cost of Capital	MKD	15	February-March
3	A.Leverage	AKB	7	February-March
	B.Theories of Capital Structure		8	
4	Working Capital Management	MKD	10	April-May
5	Capital Expenditure Decisions (1)	SB	8	February-April
	Capital Expenditure Decisions (2)		12	
6	Dividend Decisions	AKB	10	April-May
	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	Teacher	Hours	Months
1	Introduction to Research Methodology, Research Process and Design	AKB	7	February-March

2	Sampling Design & Measurement Scales	TKP	15	February-March
3	Methods of Data Collection and Data Analytics – Basic Concept	MKD	16	February-March
4	Interpretation and Report Writing	SB	7	February-March
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	February-May
2	Ratios for FSA	TKP	20	February-April
3	Fund Flow and Cash Flow Statements	SB	20	February-March
4	Equity Analysis	SB	20	April-May
5	Corporate Distress Prediction	TKP	10	April-May
Total			90	

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	TKP	15	February-April
2	Social Aspects of Business Ethics	TKP,MKD	15	April-May
3	Managing Ethical Dilemmas	MKD	15	February-April
	Total		45	
Module : II Corporate Governance (3 credit)				
Unit	Topic	Teacher	Hours	Months
1	Framework of Corporate Governance in India	AKB	15	February-March
2	Major Corporate Scandals in India and Whistle-blowing policy	AKB	15	April -May
3	Corporate Social Responsibility (CSR)	SB	15	February-April
	Total		45	

Year 3 : Semester 6 (General)

<p>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]</p>				
Module: I – Marketing Management (3 Credit)				
Unit	Topic	Teacher	Hours	Months
1	Introduction to Marketing Management	MKD	15	February-April
2	Product & Pricing	AKB	15	February-April
3	Physical Distribution & Promotion	AKB,SB	15	April -May
	Total		45	
Module : II Human Resource management (HRM) (3 credit)				
Unit	Topic	Teacher	Hours	Months
1	Fundamentals of HRM	SB	15	February-April
2	Acquisition & Development of Human Resource	TKP	15	February-April
3	Maintenance of Human Resource	MKD,TKP	15	April -May
	Total		45	

<p>BUSINESS COTKPUNICATION & 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]</p>				
Module: I – Business Communication (3 Credit)				
Unit	Topic	Teacher	Hours	Months
1	Introduction	AKB	08	February-March
2	Types of Communication	MKD	08	February-March
3	Tools of Communication	SB	08	February-March
4	Drafting	TKP	21	February-April
Total			45	
Module : II E-Commerce (3 credit)				
Unit	Topic	Teacher	Hours	Months
1	Introduction	SB	10	April to May
2	E-commerce business models	MKD	10	April to May
3	Digital Payment	AKB	20	March-May
4	New Trends in E-Commerce	TKP	05	May
Total			45	

<p>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]</p>				
Unit	Topic	Teacher	Hours	Months

1	Introduction to Financial Statements Analysis	TKP	20	February-March
2	Ratios for FSA	TKP	20	April-May
3	Fund Flow and Cash Flow Statements	SB	20	February-March
4	Equity Analysis	SB	20	April-May
5	Corporate Distress Prediction	TKP	10	May
	Total		90	

<p>BUSINESS ETHICS & CORPORATE GOVERNANCE</p> <p>Paper 4A : Semester 6</p> <p>Subject Code : FACGDSE04T</p> <p>Total No. of Credits – 6</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 & TUTORIAL HOURS 15]</p>				
Module: I – Business Ethics (3 Credit)				
Unit	Topic	Teacher	Hours	Months
1	Introduction	TKP	15	February-March
2	Social Aspects of Business Ethics	TKP	15	April-May
3	Managing Ethical Dilemmas	MKD	15	February-March
	Total		45	
Module : II Corporate Governance (3 credit)				
Unit	Topic	Teacher	Hours	Months
1	Framework of Corporate Governance in India	AKB	15	February-March
2	Major Corporate Scandals in India and Whistle-blowing policy	AKB	15	April-May
3	Corporate Social Responsibility (CSR)	MKD	15	April-May
	Total		45	