

P.N.DAS COLLEGE

DEPARTMENT OF COMMERCE, ACADEMIC CALENDAR, 2024-25 (ODD SEMS)

Year 1: Semester 1 (Honours)

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: Accounting Concepts & Conventions, Accounting Standards, GAAP etc.	TKP	15	September
2	Determination of business income: Revenue recognition, Inventory Valuation	SB	15	Sep -December
3	Determination of business income: Depreciation	MKD		
4	Determination of business income: Rectification of Errors and adjustment entries	TKP		
5	Financial Accounts of Trading Concern	AKB	15	Sep-November
6	Accounting for Sale on approval	AKB	5	December
7	Accounting for special sales transaction	MKD	10	
8	Sectional and self balancing ledger	TKP	5	November
9	Insurance claim for loss of stock and for loss of profit	SB	10	December, January
	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, Schools of Management Thought	MKD	20	September-December
2	Planning & Staffing	SB	20	September-November
3	Organizing	TKP	15	Sep-November
4	Directing	TKP	5	December
5	Motivation, Co-ordination and Control	AKB	15	Sep-January
	Total		75	

MARKETING MANAGEMENT AND 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 IN BUSINESS

SKILL Paper 1 : Semester 1

Paper Code : BCMHSEC01T

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
1	Information Systems	TKP	5	September
2	Application Project/Practical using advance Excel	MKD	15	September
3	Preparing Presentations	TKP	15	November
4	Spreadsheet and Computerised Accounting	MKD	10	November
	Total		45	

Year 1: Semester 1 (General)

FINANCIAL ACCOUNTING - I

CORE Paper 1: Semester 1

Subject Code : BCMDCOR101T

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: Accounting Concepts & Conventions, Accounting Standards, GAAP etc.	TKP	15	September
2	Determination of business income: Revenue recognition, Inventory Valuation	SB	15	Sep -December
3	Determination of business income: Depreciation	MKD		

4	Determination of business income:Rectification of Errors and adjustment entries	TKP		
5	Financial Accounts of Trading Concern	AKB	15	Sep-November
6	Accounting for Sale on approval	AKB	5	December
7	Accounting for special sales transaction	MKD	10	
8	Sectional and self balancing ledger	TKP	5	November
9	Insurance claim for loss of stock and for loss of profit	SB	10	December, January
	Total		75	

<p>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]</p>				
Unit	Topic	Teacher	Hours	Months
1	Introduction, Schools of Management Thought	MKD	20	September-November
2	Planning & Staffing	SB	20	September-November
3	Organizing	TKP	15	Sep-November
4	Directing	TKP	5	December
5	Motivation, Co-ordination and Control	AKB	15	Sep-January
	Total		75	

<p>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]</p>				
Unit	Topic	Teacher	Hours	Months
1	Introduction: Cost sheet	AKB	10	September
2	Material Costs	MKD	15	September-November
3	Labour Costs	SB	15	September-October
4	Overhead Costs and Cost Statements	TKP	15	September-November
5	Costing Methods: Process, Job	SB	10	Nov-December
6	Costing Methods: Contract, Operating costing	SB	10	Nov-December
	Total		75	

Year 2: Semester III (Honours)

Cost & Management Accounting

DSC Paper3 : Semester III

Subject Code BCMDSC303T

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: Cost sheet	AKB	5	October-November
2	Material Costs	MKD	10	October-November
3	Labour Costs	SB	10	October-November
4	Overhead Costs	TKP	5	October-November
5	Costing Methods: Process costing	AKB	5	October-November
6	Costing Methods: Contract, Operating costing	SB	10	October-November
7	Joint product -by product	SB	5	December-January
8	Budgeting	TKP	10	December-January
9	Standard Costing	MKD	10	December-January
	Marginal Costing & short term decision making	AKB	10	December-January
	Total		75	

Product & Pricing Management

MINOR Paper 5: Semester III

Subject Code BCMMIN305T

Full Marks: 100

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

Total Credits : 6 [90 Hours]

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

Unit	Topic	Teacher	Hours	Months
1	Product	TKP	20	October-January
2	New Product Development	AKB	30	October-January
3	Pricing	SB	25	October-January
	Total		75	

Marketing Communications
MINOR Paper 6: Semester III
Subject Code :BCMMIN306T

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 Communications	MKD	15	October-November
2	Understanding Communication Process	TKP	15	October-November
3	Planning for Marketing Communications	MKD	15	October-November
4	Digital Media and Advertising	TKP	15	October-November
5	Advertising Laws & Ethics	AKB	15	November- January
	Total		15	

E-Filing of Tax Returns
SKILL Paper 3: Semester III
Subject Code :BCMSEC303T

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
1	Tax Liability Computation	SB	10	October-November
2	Income Tax Returns	SB	10	December-January
3	E-Filing of Tax Returns	TKP	25	October-January
	Total		45	

Year 2: Semester III (General)

TAXATION-I CORE Paper 7: Semester III Subject Code :BCMCOR307T Full Marks: 100 [Internal assessment – 50 Marks ; Semester-end Examination – 50 Marks] Total Credits : 5 [75 Hours] TOTAL CLASS HOURS : 75 [LECTURE HOURS 60 & PRACTICAL HOURS 15]				
Unit	Topic	Teacher	Hours	Months
1	Basic Concepts and definitions under IT Act	TKP	10	September-November
2	Income Under the Head Salaries	SB	15	September-November
3	Income from House Property	SB	10	November-December-
4	Profits or gains from business or Profession	SB	15	January
5	Capital gains and income from other sources	TKP	10	November-December-
6	Computation of Total Income	TKP	15	January
Total			75	

Business Regulatory Framework CORE Paper 8: Semester III Subject Code:BCMCOR308T 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	The Indian Contract Act,1872	SB	20	October-November
2	The Sales of goods Act,1930	SB	10	December-January
3	The Indian Partnership Act, 1932	TKP	20	October-November
4	The Limited Partnership Act, 2008			December-January
5	The Negotiable Instrument Act,1881	AKB	15	October-November
6	The Consumers Protection Act,1986	AKB	10	December-January
Total			75	

Indian Financial System
 CORE Paper 9: Semester III
 Subject Code :BCMCOR309T
 Full Marks: 100

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

Total Credits : 5 [75 Hours]

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

Unit	Topic	Teacher	Hours	Months
1	Financial System	MKD	8	September-October
2	Financial Institutions	SB	25	September-January
3	Financial Markets	TKP	25	September-January
4	Investors Protection	AKB	10	December-January
5	Financial Services	MKD	7	November-December
	Total		45	

Computerised Accounting & E-Business Applications

Skill Paper 1: Semester III

Subject Code :BCMGSEC301T

Full Marks: 50

[Internal assessment – 50 Marks]

Total Credits : 3[60 Hours]

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

Unit	Topic	Teacher	Hours	Months
1	Development for E-Business	MKD	10L	September-October
2	E-Business Applications	MKD	20L	November
3	(a)Lab test on Computerised Accounting	MKD	15P	November-DEcember
4	(b)Project Work	MKD	15P	January
	Total		60	

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	SB	20	September
2	Audit of Companies	AKB	25	September
3	Audit Report and Certificate	TKP	20	September-November
4	Audit of different Institutions	AKB	20	November-December
5	Special Areas of Audit	SB	10	December-January
	Total		90	

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	MKD	20	-September
2	Financial Institution	SB	25	September - November
3	Financial Market	TKP	20	November- December-January
4	Investors' Protection	AKB	20	November-December
5	Financial Services	SB	10	November
	Total		90	

Year 3: Semester V (Honours-Accounting & Finance Specialisation)

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

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

Year 3: Semester V (Honours-Marketing Specialisation)

Consumer Behaviour & Customer Relationship				
DSE Paper 3 : Semester 5				
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	Consumer Behaviour – Concept and Overview	TKP	15	September
2	Factors Affecting Consumer Behaviour	TKP	15	September-November
3	Consumer Versus Organisational Buying Behaviour	TKP	15	December-January
4	Sales Force Management	SB	15	September
5	Sales Management Process	SB	15	September-November
6	Salesmanship and Buyers' Behaviour	SB	15	December-January
	Total		90	

Product & Pricing and Marketing Communications				
DSE Paper 4 : Semester 5				
Subject Code :FACGDSE04T				
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	Product	TKP	15	September - November
2	New Product Development	AKB	20	September - November
3	Pricing	SB	15	December-January
4	Marketing Communications	MKD	15	September - November
5	Advertising Process	AKB	15	September -January
6	Sales Promotion	SB	10	November -December
	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	September
2	Audit of Companies	AKB	20	September-November
3	Audit Report and Certificate	TKP	20	September-December
4	Audit of different Institutions	AKB	20	November- December-January
5	Special Areas of Audit	SB	10	December-January
Total			90	

Entrepreneurship Development Paper-2,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	September
2	Entrepreneurship and Micro, Small and Medium Enterprises	SB	18	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	MKD	12	December-January
Total			90	

<p>BANKING AND INSURANCE DSE Paper 1 : 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	September
2	Cheques and Paying Banker	TKP	15	September-November
3	Bank Lending	AKB	15	December-January
4	Internet Banking	SB	30	November
5	Insurance	SB	15	December-January
	Total		90	

<p>CORPORATE ACCOUNTING DSE Paper 2 : 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	September - November
2	Introduction of company and Accounting for Shares and Debentures	TKP	15	September - November
3	Buy back of Shares and Redemption of Preference Shares	AKB	5	December-January
4	Valuation of Goodwill and Shares	SB	12	September - November
5	Amalgamation, Absorption and Reconstruction of Company:	MKD	20	September -January
6	Liquidation of Companies	TKP	11	November -December
7	Accounting for Holding Company	SB	12	December-January
	Total		90	

Year 3: Semester V (General-Marketing Specialisation)

Consumer Behaviour & Customer Relationship

DSE Paper 3 : Semester 5

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	Consumer Behaviour – Concept and Overview	TKP	15	September
2	Factors Affecting Consumer Behaviour	TKP	15	September-November
3	Consumer Versus Organisational Buying Behaviour	TKP	15	December-January
4	Sales Force Management	SB	15	September
5	Sales Management Process	SB	15	September-November
6	Salesmanship and Buyers' Behaviour	SB	15	December-January
	Total		90	

Product & Pricing and Marketing Communications

DSE Paper 4 : Semester 5

Subject Code :FACGDSE04T

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	Product	TKP	15	September - November
2	New Product Development	AKB	15	September - November
3	Pricing	SB	15	December-January
4	Marketing Communications	MKD	15	September - November
5	Advertising Process	AKB	20	September - January
6	Sales Promotion	SB	10	November - December
	Total		90	