

**2018**

**FINANCIAL ACCOUNTING - I**

**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]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. • Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. • Bases of accounting; Cash Basis and Accrual Basis. • Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.	Pritam Dhara	October - 18
Determination of business income	Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses . • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. • The nature of depreciation--Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. • Reserves and provisions: Meaning; Objective; Types & Accounting. • Capital and revenue expenditures and receipts (general introduction only). • Adjustment and rectification entries 15 3 Introduction to Accounting Standard Financial Accounting Standards:	Pritam Dhara	November -18

Introduction to Accounting Standard Introduction to Accounting Theory	Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting .	Pritam Dhara	October - 18
Final accounts of Trading Concern	Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	Pritam Dhara	November -18
Financial statements from Incomplete records and of NPO	Preparation of financial statements: a) from incomplete records b) of non-profit organization	Pritam Dhara	November - 18
Accounting for special sales transaction	<ul style="list-style-type: none"> <li>• Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission; Del crudel commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee. • Accounting for sale on approval.</li> </ul>	Pritam Dhara	October - 18
Sectional and Self balancing ledger	<ul style="list-style-type: none"> <li>• Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</li> </ul>	Pritam Dhara	November - 18
Insurance claim for loss of stock and for loss of profit	<ul style="list-style-type: none"> <li>• Loss of stock: Physical &amp; ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc. • Loss of profit: Concept – Insured &amp; uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems)</li> </ul>	Pritam Dhara	November - 18

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Introduction	Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills. Different Schools of Management Thought: Classical School--- Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach.	Pritam Dhara	Nov - 18
Planning	Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques	Pritam Dhara	October - 18
Organizing	Concept, Importance, Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management - Concept and determining factors.	Pritam Dhara	November - 18
Directing and Staffing	Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance	Pritam Dhara	October - 18
Motivation, Co-ordination and Control	Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools	Pritam Dhara	November - 18

**2019**

**COST AND MANAGEMENT ACCOUNTING**

**Subject Code : FACGCOR03T**

**Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]**

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

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)	Pritam Dhara	Jan – Feb 2019
Materials Material Costs	Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.	Pritam Dhara	Jan – Feb 2019
Labour Employee Cost And incentive systems	Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time( Causes and treatment in Cost Accounting). Overtime (its effect and treatment in Cost Accounting) Labour Turnover( causes , impact and methods of calculating labour turn over). Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives ( Halsey, Halsey-Weir, Rowan and Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.	Pritam Dhara	Feb – March 2019
Overhead and Cost statement	*Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral. *Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads. *Administration and Selling & Distribution Overheads and their charging : an introduction only. *Preparation of Cost Sheet and estimation	Pritam Dhara	March – April 2019

Cost Bookkeeping	Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	Madhurima Gupta	Feb – March 2019
Costing Methods	Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing. Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts ,Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries. Service Costing and output costing: Introduction; Motor Transport Costing only. Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases.)	Madhurima Gupta	March – April 2019

**BUSINESS MATHEMATICS AND STATISTICS**

**Paper 3: Semester 2**

**Subject Code : FACGCOR04T**

**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><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Unit 1: Set Theory	Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.	Pritam Dhara	Jan 19
Unit 2: Matrices and Determinants:	Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.	Madhurima Gupta	Jan 19

Unit 3: Basic Mathematics for Finance	Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.	Pritam Dhara	Feb 19
Unit 4: Basics of Statistics	Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.	Dr. Anwarul Haque	Jan 19
Unit 5: Measure of Central Tendency & Dispersion	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	Dr. Anwarul Haque	Feb 19
Unit 6: Bivariate Analysis	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients	Dr. Anwarul Haque	March 19
Unit 7: Time-based Data: Index Numbers and Time-Series Analysis	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	Dr. Anwarul Haque	April 19

**FINANCIAL ACCOUNTING - I**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
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Introduction	Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. • Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. • Bases of accounting; Cash Basis and Accrual Basis. • Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.	Bidhan Baidya	October - 19
Determination of business income	Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses . • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. • The nature of depreciation-- Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. • Reserves and provisions: Meaning; Objective; Types & Accounting. • Capital and revenue expenditures and receipts (general introduction only). • Adjustment and rectification entries 15 3 Introduction to Accounting Standard Financial Accounting Standards:	Bidhan Baidya	November - 19
Introduction to Accounting Standard Introduction to Accounting Theory	Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting .	Pritam Dhara	October - 19
Final accounts of Trading Concern	Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	Bidhan Baidya	November - 19
Financial statements from Incomplete records and of NPO	Preparation of financial statements: a) from incomplete records b) of non-profit organization	Pritam Dhara	November - 19

Accounting for special sales transaction	<ul style="list-style-type: none"> <li>• Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission; Del cruder commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee.</li> <li>• Accounting for sale on approval.</li> </ul>	Poulami Sinha	October - 19
Sectional and Self balancing ledger	<ul style="list-style-type: none"> <li>• Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</li> </ul>	Poulami Sinha	November -19
Insurance claim for loss of stock and for loss of profit	<ul style="list-style-type: none"> <li>• Loss of stock: Physical &amp; ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc.</li> <li>• Loss of profit: Concept – Insured &amp; uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems)</li> </ul>	Poulami Sinha	November - 19

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
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Introduction	Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills. Different Schools of Management Thought: Classical School--- Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach.	Poulami Sinha	Nov - 19
Planning	Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques	Bidhan Baidya	October - 19
Organizing	Concept, Importance, Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management - Concept and determining factors.	Bidhan Baidya	November -19
Directing and Staffing	Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance	Pritam Dhara	October -19
Motivation, Co-ordination and Control	Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools	Pritam Dhara	November -19

**BUSINESS REGULATORY FRAMEWORK**

**Paper 1 : Semester 3**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
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The Indian Contract Act, 1872	<p>a) Contract – meaning, characteristics and kinds, Essentials of a valid contract</p> <p>b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)</p> <p>c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)</p> <p>d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake</p> <p>e) Legality of objects and Consideration</p> <p>f) Void and Voidable agreements – Definition, Types and Distinction</p> <p>g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract</p> <p>h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges</p>	Pritam Dhara	Sep – Oct 19
The Sales of goods Act, 1930	<p>a) Contract of sale, meaning and difference between sale and agreement to sell b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer</p>	Pritam Dhara	Oct – Nov 19
The Partnership Laws 3A. The Partnership Act, 1932	<p>a. Definition – Partner, Partnership b) Nature and Characteristics of Partnership c) Types of Partners d) Registration of a Partnership Firms and consequences of non-registration e) Rights and Duties of Partners f) Dissolution of firms – meaning and grounds</p>	Bidhan Baidya	Oct – Nov 19
3B. The Limited Partnership Act, 2008	<p>a) Definition b) Salient Features of LLP c) Advantages and disadvantages of LLP d) Differences between: LLP and Partnership, LLP and Company e) Incorporation of LLP</p>	Bidhan Baidya	Oct – Nov 19

The Negotiable Instrument Act,1881	a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) b) Endorsement: Types of Endorsement c) Holder and Holder in Due Course, Privileges of Holder in Due Course. d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting e) Discharge of Negotiable Instruments: Meaning and Modes	Bidhan Baidya	Sep – Oct 19
The Consumers Protection Act,1986	a) Objectives and features of Consumers Protection Act b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person c) Unfair trade practices d) Consumer Protection Council (Central, State and District – their constitutions and objectives) e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission	Poulami Sinha	Sep – Oct 19
Electronic Commerce Act, 1998	a) Definitions: Computer, Electronic signature, Internet, Information. b) Formation and Validity of Electronic Contracts (econtracts) (Section 15) c) Effectiveness between parties(Section16)	Poulami Sinha	Oct – Nov 19

**FINANCIAL ACCOUNTING II**

**Paper 3 : Semester 3**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
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Partnership Accounts - I	Profit and Loss Appropriation Accounts Capital & Current A/C, Correction of appropriation items with retrospective effect. Change in Constitution of Firm Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission – treatment of Goodwill, revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner.	Poulami Sinha	Sep – Oct 19
Partnership Accounts - II	Accounting for Dissolution of Firm Insolvency of one or more partner, Consideration of private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). Conversion of Partnership into Limited Company	Poulami Sinha	Oct – Nov 19
Branch Accounting	Concept of Branch, Types of Branches. Synthetic Method - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses. Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.	Bidhan Baidya	Sep – Oct 19
Hire Purchase and Instalment Payment System	Meaning, Difference with Instalment payment system, Allocation of Interest. Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only).	Pritam Dhara	Sep – Oct 19
Departmental Accounts	Concept, Objectives of preparation of departmental accounts. Apportionment of common cost, Preparation of Departmental Trading & P/L Account, Consolidated Trading & P/L Account, Inter departmental transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit	Bidhan Baidya	Oct – Nov 19
Investment Accounts	Preparation of Investment Account – treatment of brokerage, STT, cum and ex – interest, Valuation of Investment under FIFO and Average method. Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Transfer of securities (Simple problem).	Pritam Dhara	Oct – Nov 19

**2020**

**COST AND MANAGEMENT ACCOUNTING**

**Subject Code : FACGCOR03T**

**Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]**

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

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)	Pritam Dhara	Jan 2020
Materials Material Costs	Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.	Poulami Sinha	Jan 20
Labour Employee Cost And incentive systems	Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time( Causes and treatment in Cost Accounting). Overtime (its effect and treatment in Cost Accounting) Labour Turnover( causes , impact and methods of calculating labour turn over). Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives ( Halsey, Halsey-Weir, Rowan and Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.	Poulami Sinha	Feb 20

Overhead and Cost statement	<p>*Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral.</p> <p>*Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads.</p> <p>*Administration and Selling &amp; Distribution Overheads and their charging : an introduction only.</p> <p>*Preparation of Cost Sheet and estimation</p>	Pritam Dhara	Feb 20
Cost Bookkeeping	Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	Bidhan Baidya	Jan 20
Costing Methods	Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing. Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts ,Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries. Service Costing and output costing: Introduction; Motor Transport Costing only. Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases).)	Bidhan Baidya	Feb 20

**BUSINESS MATHEMATICS AND STATISTICS**

**Paper 3: Semester 2**

**Subject Code : FACGCOR04T**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Unit 1: Set Theory	Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.	Dr. Lipika Mullick	Jan 20

Unit 2: Matrices and Determinants:	Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.	Dr. Lipika Mullick	Feb 20
Unit 3: Basic Mathematics for Finance	Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.	Dr. Lipika Mullick	Feb 20
Unit 4: Basics of Statistics	Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.	Dr. Lipika Mullick	Feb 20
Unit 5: Measure of Central Tendency & Dispersion	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	Dr. Lipika Mullick	March 20
Unit 6: Bivariate Analysis	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients	Dr. Lipika Mullick	March 20
Unit 7: Time-based Data: Index Numbers and Time-Series Analysis	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	Dr. Lipika Mullick	April 20

## DIRECT & INDIRECT TAXATION

Paper 2 : Semester 4

Subject Code : FACGCOR10T

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
UNIT 1:	a) Basic Concepts of Direct and Indirect Taxes; Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; b) Residential Status and Incidence of Tax of Individual Assessee; c) Exempted income – u/s 10(1), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38).	Poulami Sinha	Jan 20
UNIT 2:	Computations of Taxable Income under the head: a) Salaries and b) Income from House Property	Pritam Dhara	Jan 20
UNIT 3:	a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend	Poulami Sinha	Feb 20
UNIT 4:	Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee.	Bidhan Baidya	Jan 20
UNIT 5:	Filing of Returns: Due date of filing return, different types of returns, PAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due dates for advance payment of tax.	Bidhan Baidya	Feb 20
UNIT 6:	Goods and Services Tax – Concept, GST council; Pre- and post-GST indirect tax structure in India; Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST; Registration; Meaning of taxable event; Meaning of goods and services; Supply of goods and services; Input tax, Input tax credit for payment of SGST, CGST, UTGST and IGST; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns	Bidhan Baidya	March 20



**TAX RETURNS & FILING OF TAX RETURNS****Paper 1 : Semester 4****Subject Code : FACSSEC02M****Total No. of Credits - 02****Full Marks 25****[Internal Assessment: 15 Marks Semester-End Examination: 10 Marks]****TOTAL CLASS HOURS : 45 [LECTURE HOURS 15 & PRACTICAL HOURS 30]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
UNIT 1: Income Tax Returns	a) PAN and TAN- Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery. b) Advance Tax (simple problems). c) Interest- Interest u/s 234A, 234B, 234C, (simple problems) d) Different Forms of Returns e) Different TDS Returns	Pritam Dhara	Jan – Feb 20
UNIT 2: E- filing of Tax Returns	a) Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) offline/online for individual taxpayer, EVC. b) View form 26AS, Upload return, View e-file returns, e-verification c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C) d) E-Pay tax (Challan No. ITNS 280 and ITNS 281) e) e-TDS Return filing	Pritam Dhara	March – April 20

**FINANCIAL ACCOUNTING - I****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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Introduction	Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. • Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. • Bases of accounting; Cash Basis and Accrual Basis. • Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.	Bidhan Baidya	October 20
Determination of business income	Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses . • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. • The nature of depreciation--Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. • Reserves and provisions: Meaning; Objective; Types & Accounting. • Capital and revenue expenditures and receipts (general introduction only). • Adjustment and rectification entries 15 3 Introduction to Accounting Standard Financial Accounting Standards:	Bidhan Baidya	November 20
Introduction to Accounting Standard Introduction to Accounting Theory	Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting .	Pritam Dhara	October 20
Final accounts of Trading Concern	Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	Bidhan Baidya	November 20
Financial statements from Incomplete records and of NPO	Preparation of financial statements: a) from incomplete records b) of non-profit organization	Pritam Dhara	November 20

Accounting for special sales transaction	<ul style="list-style-type: none"> <li>• Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission; Del crudel commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee.</li> <li>• Accounting for sale on approval.</li> </ul>	Poulami Sinha	October 20
Sectional and Self balancing ledger	<ul style="list-style-type: none"> <li>• Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</li> </ul>	Poulami Sinha	November 20
Insurance claim for loss of stock and for loss of profit	<ul style="list-style-type: none"> <li>• Loss of stock: Physical &amp; ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc.</li> <li>• Loss of profit: Concept – Insured &amp; uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems)</li> </ul>	Poulami Sinha	November 20

## 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]

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Introduction	Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills. Different Schools of Management Thought: Classical School--- Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach.	Poulami Sinha	Nov 20
Planning	Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques	Bidhan Baidya	October 20

Organizing	Concept, Importance, Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management - Concept and determining factors.	Bidhan Baidya	November 20
Directing and Staffing	Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance	Pritam Dhara	October 20
Motivation, Co-ordination and Control	Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools	Pritam Dhara	November 20

**BUSINESS REGULATORY FRAMEWORK**

**Paper 1 : Semester 3**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
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The Indian Contract Act, 1872	<p>a) Contract – meaning, characteristics and kinds, Essentials of a valid contract</p> <p>b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)</p> <p>c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)</p> <p>d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake</p> <p>e) Legality of objects and Consideration</p> <p>f) Void and Voidable agreements – Definition, Types and Distinction</p> <p>g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract</p> <p>h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges</p>	Pritam Dhara	Sep – Oct 20
The Sales of goods Act, 1930	<p>a) Contract of sale, meaning and difference between sale and agreement to sell b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer</p>	Pritam Dhara	Oct – Nov 20
The Partnership Laws 3A. The Partnership Act, 1932	<p>a. Definition – Partner, Partnership b) Nature and Characteristics of Partnership c) Types of Partners d) Registration of a Partnership Firms and consequences of non-registration e) Rights and Duties of Partners f) Dissolution of firms – meaning and grounds</p>	Bidhan Baidya	Oct – Nov 20
3B. The Limited Partnership Act, 2008	<p>a) Definition b) Salient Features of LLP c) Advantages and disadvantages of LLP d) Differences between: LLP and Partnership, LLP and Company e) Incorporation of LLP</p>	Bidhan Baidya	Oct – Nov 20

The Negotiable Instrument Act,1881	a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) b) Endorsement: Types of Endorsement c) Holder and Holder in Due Course, Privileges of Holder in Due Course. d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting e) Discharge of Negotiable Instruments: Meaning and Modes	Bidhan Baidya	Sep – Oct 20
The Consumers Protection Act,1986	a) Objectives and features of Consumers Protection Act b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person c) Unfair trade practices d) Consumer Protection Council (Central, State and District – their constitutions and objectives) e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission	Poulami Sinha	Sep – Oct 20
Electronic Commerce Act, 1998	a) Definitions: Computer, Electronic signature, Internet, Information. b) Formation and Validity of Electronic Contracts (econtracts) (Section 15) c) Effectiveness between parties(Section16)	Poulami Sinha	Oct – Nov 20

**FINANCIAL ACCOUNTING II**

**Paper 3 : Semester 3**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
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Partnership Accounts - I	Profit and Loss Appropriation Accounts Capital & Current A/C, Correction of appropriation items with retrospective effect. Change in Constitution of Firm Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission – treatment of Goodwill, revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner.	Poulami Sinha	Sep – Oct 20
Partnership Accounts - II	Accounting for Dissolution of Firm Insolvency of one or more partner, Consideration of private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). Conversion of Partnership into Limited Company	Poulami Sinha	Oct – Nov 20
Branch Accounting	Concept of Branch, Types of Branches. Synthetic Method - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses. Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.	Bidhan Baidya	Sep – Oct 20
Hire Purchase and Instalment Payment System	Meaning, Difference with Instalment payment system, Allocation of Interest. Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only).	Pritam Dhara	Sep – Oct 20
Departmental Accounts	Concept, Objectives of preparation of departmental accounts. Apportionment of common cost, Preparation of Departmental Trading & P/L Account, Consolidated Trading & P/L Account, Inter departmental transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit	Bidhan Baidya	Oct – Nov 20
Investment Accounts	Preparation of Investment Account – treatment of brokerage, STT, cum and ex – interest, Valuation of Investment under FIFO and Average method. Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Transfer of securities (Simple problem).	Pritam Dhara	Oct – Nov 20

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Introduction	Auditing : Introduction, meaning, objectives, basic principles and techniques, advantages and limitations, classification of audit. Audit planning and procedures – relevant documents. Internal control-internal check and internal audit, vouching and verification of Assets and liabilities (including relevant SAP's)	Pritam Dhara	October 20
Audit of Companies	Audit of limited companies: Company auditor – qualifications and disqualifications, Appointment, Rotation, Removal , Remuneration , Rights and Duties , Auditor's Report , Liabilities of Statutory Auditors under the Companies Act , 2013. Divisible profits and dividend with special reference to depreciation, provisions and reserves as per Companies Act, 2013.	Poulami Sinha	October 20
Audit Report and Certificate	Audit Report- Definition, features, scope, value of Auditors Report , difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act, 2013, True and Fair View.	Bidhan Baidya	October 20
Audit of different Institutions	Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and co-operative societies. Audit of Local Govt.-Gram Panchayat, Panchayat –Samity and Zilla-Parishad, Municipality and Municipal Corporation.	Pritam Dhara	November 20
Special Areas of Audit	Special features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit.	Bidhan Baidya	November 20

**2021**



**COST AND MANAGEMENT ACCOUNTING****Subject Code : FACGCOR03T****Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]****TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)	Pritam Dhara	May -June 21
Materials Material Costs	Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.	Poulami Sinha	May -June 21
Labour Employee Cost And incentive systems	Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time( Causes and treatment in Cost Accounting). Overtime (its effect and treatment in Cost Accounting) Labour Turnover( causes , impact and methods of calculating labour turn over). Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives ( Halsey, Halsey-Weir, Rowan and Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.	Poulami Sinha	June – July 21

Overhead and Cost statement	<p>*Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral.</p> <p>*Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads.</p> <p>*Administration and Selling &amp; Distribution Overheads and their charging : an introduction only.</p> <p>*Preparation of Cost Sheet and estimation</p>	Pritam Dhara	June – July 21
Cost Bookkeeping	Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	Bidhan Baidya	June – July 21
Costing Methods	Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing. Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts ,Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries. Service Costing and output costing: Introduction; Motor Transport Costing only. Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases).)	Bidhan Baidya	May -June 21

**BUSINESS MATHEMATICS AND STATISTICS**

**Paper 3: Semester 2**

**Subject Code : FACGCOR04T**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Unit 1: Set Theory	Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.	Pritam Dhara	May 21

Unit 2: Matrices and Determinants:	Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.	Bidhan Baidya	June 21
Unit 3: Basic Mathematics for Finance	Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.	Poulami Sinha	May 21
Unit 4: Basics of Statistics	Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.	Dr. Sonali Mukherjee	May – June 21
Unit 5: Measure of Central Tendency & Dispersion	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	Dr. Sonali Mukherjee	May – June 21
Unit 6: Bivariate Analysis	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients	Dr. Sonali Mukherjee	June- July 21
Unit 7: Time-based Data: Index Numbers and Time-Series Analysis	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	Dr. Sonali Mukherjee	June- July 21

### DIRECT & INDIRECT TAXATION

**Paper 2 : Semester 4**

**Subject Code : FACGCOR10T**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
UNIT 1:	a) Basic Concepts of Direct and Indirect Taxes; Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; b) Residential Status and Incidence of Tax of Individual Assessee; c) Exempted income – u/s 10(1), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38).	Poulami Sinha	May – June 21
UNIT 2:	Computations of Taxable Income under the head: a) Salaries and b) Income from House Property	Pritam Dhara	May – June 21
UNIT 3:	a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend	Poulami Sinha	June – July 21
UNIT 4:	Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee.	Bidhan Baidya	May – June 21
UNIT 5:	Filing of Returns: Due date of filing return, different types of returns, PAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due dates for advance payment of tax.	Bidhan Baidya	June – July 21
UNIT 6:	Goods and Services Tax – Concept, GST council; Pre- and post-GST indirect tax structure in India; Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST; Registration; Meaning of taxable event; Meaning of goods and services; Supply of goods and services; Input tax, Input tax credit for payment of SGST, CGST, UTGST and IGST; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns	Bidhan Baidya	June – July 21

**TAX RETURNS & FILING OF TAX RETURNS**

**Paper 1 : Semester 4**

**Subject Code : FACSSEC02M**

**Total No. of Credits - 02**

**Full Marks 25**

**[Internal Assessment: 15 Marks Semester-End Examination: 10 Marks]**

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

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
UNIT 1: Income Tax Returns	a) PAN and TAN- Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery. b) Advance Tax (simple problems). c) Interest- Interest u/s 234A, 234B, 234C, (simple problems) d) Different Forms of Returns e) Different TDS Returns	Pritam Dhara	May – June 21
UNIT 2: E-filing of Tax Returns	a) Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) offline/online for individual taxpayer, EVC. b) View form 26AS, Upload return, View e-file returns, e-verification c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C) d) E-Pay tax (Challan No. ITNS 280 and ITNS 281) e) e-TDS Return filing	Pritam Dhara	June – July 21

**MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT**

**Paper 1 : Semester 6**

**Subject Code : FACGGEC02T**

**Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]**

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

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
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Unit – 1: Introduction to Marketing Management	Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing. Marketing Mix: Concept & Elements. Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation. Factors determining Market Segmentation.	Poulami Sinha	May – June 21
Unit – 2 : Product & Pricing	Product: Meaning & importance, Classification, Product Mix. Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling. Price & Pricing: Concept & importance, Pricing methods & policies. Factors to be considered in pricing of a product.	Pritam Dhara	May – June 21
Unit – 3 : Physical Distribution & Promotion	Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix- Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen	Poulami Sinha	June – July 21
Unit – 4 : Fundamentals of HRM	Meaning and concept of HRM. Evolution & Developments of HRM (in brief). Nature, objectives, importance, scope and functions of HRM, Job Analysis – Definition, Human resource planning- Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization	Pritam Dhara	June – July 21
Unit – 5 : Acquisition & Development of Human Resource	Recruitment of Human resources – Sources (internal & external) Advantages and disadvantages of internal and external sources of recruitment. Selection of Human resources – Definition, concept , significance and steps involved in selection process. Needs, objectives, and benefits of Training and Development. Difference between training and education. Different Training methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits.	Bidhan Baidya	May – June 21
Unit – 6 : Maintenance of Human Resource	Job evaluation- Definition, Objectives, procedures and advantages. Job Analysis Definition, uses , process, purpose methods and aspects (Job description & Job specification). Performance Appraisal - Meaning, objectives, methods of appraisal ( brief concept of all traditional and modern methods along with their advantages and disadvantages). Potential Appraisal – objectives and requirements, Remuneration System. Industrial Relations- definition features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations. Systems approach to industrial relations	Bidhan Baidya	June – July 21

**BUSINESS COMMUNICATION & E-COMMERCE****Paper 2 : Semester 6****Subject Code : FACSSEC04M****Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]****TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.	Bidhan Baidya	May – June 21
Types of Communication	Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network	Pritam Dhara	May – June 21
Tools of Communication	Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing	Bidhan Baidya	June – July 21
Drafting	Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan	Bidhan Baidya	June – July 21
Introduction	E-Commerce-meaning, nature, concepts, types, Advantages of E-commerce; forces behind e-commerce, egovernance [meaning, types, significance, and real life examples].	Pritam Dhara	June – July 21
E-commerce business models	Concept, Type: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B)	Pritam Dhara	June – July 21
Digital Payment	Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.	Poulami Sinha	May – June 21
New Trends in E-Commerce	Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	Poulami Sinha	June – July 21

**FINANCIAL STATEMENT ANALYSIS****Paper DSE7 : Semester 6****Subject Code : FACGDSE07T****Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]****TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction to Financial Statements Analysis:	Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits.	Bidhan Baidya	May 21
Ratios for FSA:	Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios.	Poulami Sinha	June 21
Fund Flow and Cash Flow Statements:	Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position.	Pritam Dhara	May 21
Equity Analysis:	Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula	Bidhan Baidya	June – July 21
Corporate Distress Prediction:	Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis.	Pritam Dhara	June – July 21

**BUSINESS ETHICS & CORPORATE GOVERNANCE****Paper DSE8 : Semester 6****Subject Code : FACGDSE08T****Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]****TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
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Introduction	Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach;	Pritam Dhara	May – June 21
Social Aspects of Business Ethics	Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader;	Bidhan Baidya	May – June 21
Managing Ethical Dilemmas	Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM	Bidhan Baidya	June- July 21
Framework of Corporate Governance in India	Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013	Poulami Sinha	May – June 21
Major Corporate Scandals in India and Whistle-blowing policy	Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India	Poulami Sinha	June- July 21
Corporate Social Responsibility (CSR)	Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013	Pritam Dhara	June- July 21

### FINANCIAL ACCOUNTING - I

#### 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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Introduction	Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. • Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. • Bases of accounting; Cash Basis and Accrual Basis. • Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.	Bidhan Baidya	October 21

Determination of business income	Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses . • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. • The nature of depreciation--Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. • Reserves and provisions: Meaning; Objective; Types & Accounting. • Capital and revenue expenditures and receipts (general introduction only). • Adjustment and rectification entries 15 3 Introduction to Accounting Standard Financial Accounting Standards:	Bidhan Baidya	November 21
Introduction to Accounting Standard Introduction to Accounting Theory	Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting .	Pritam Dhara	October 21
Final accounts of Trading Concern	Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	Bidhan Baidya	November 21
Financial statements from Incomplete records and of NPO	Preparation of financial statements: a) from incomplete records b) of non-profit organization	Pritam Dhara	November 21
Accounting for special sales transaction	• Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del crudel commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee. • Accounting for sale on approval.	Poulami Sinha	October 21
Sectional and Self balancing ledger	• Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.	Poulami Sinha	November 21
Insurance claim for loss of stock and for loss of profit	• Loss of stock: Physical & ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc. • Loss of profit: Concept – Insured & uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems)	Poulami Sinha	November 21

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Introduction	Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills. Different Schools of Management Thought: Classical School--- Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach.	Poulami Sinha	Nov 21
Planning	Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques	Bidhan Baidya	October 21
Organizing	Concept, Importance, Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management - Concept and determining factors.	Bidhan Baidya	November 21
Directing and Staffing	Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance	Pritam Dhara	October 21
Motivation, Co-ordination and Control	Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools	Pritam Dhara	November 21

**BUSINESS REGULATORY FRAMEWORK**

**Paper 1 : Semester 3**

**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]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
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The Indian Contract Act, 1872	<p>a) Contract – meaning, characteristics and kinds, Essentials of a valid contract</p> <p>b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)</p> <p>c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)</p> <p>d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake</p> <p>e) Legality of objects and Consideration</p> <p>f) Void and Voidable agreements – Definition, Types and Distinction</p> <p>g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract</p> <p>h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges</p>	Pritam Dhara	Sep – Oct 21
The Sales of goods Act, 1930	<p>a) Contract of sale, meaning and difference between sale and agreement to sell b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer</p>	Pritam Dhara	Oct – Nov 21
The Partnership Laws 3A. The Partnership Act, 1932	<p>a. Definition – Partner, Partnership b) Nature and Characteristics of Partnership c) Types of Partners d) Registration of a Partnership Firms and consequences of non-registration e) Rights and Duties of Partners f) Dissolution of firms – meaning and grounds</p>	Bidhan Baidya	Oct – Nov 21
3B. The Limited Partnership Act, 2008	<p>a) Definition b) Salient Features of LLP c) Advantages and disadvantages of LLP d) Differences between: LLP and Partnership, LLP and Company e) Incorporation of LLP</p>	Bidhan Baidya	Oct – Nov 21

The Negotiable Instrument Act,1881	a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) b) Endorsement: Types of Endorsement c) Holder and Holder in Due Course, Privileges of Holder in Due Course. d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting e) Discharge of Negotiable Instruments: Meaning and Modes	Bidhan Baidya	Sep – Oct 21
The Consumers Protection Act,1986	a) Objectives and features of Consumers Protection Act b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person c) Unfair trade practices d) Consumer Protection Council (Central, State and District – their constitutions and objectives) e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission	Poulami Sinha	Sep – Oct 21
Electronic Commerce Act, 1998	a) Definitions: Computer, Electronic signature, Internet, Information. b) Formation and Validity of Electronic Contracts (econtracts) (Section 15) c) Effectiveness between parties(Section16)	Poulami Sinha	Oct – Nov 21

**FINANCIAL ACCOUNTING II**

**Paper 3 : Semester 3**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
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Partnership Accounts - I	Profit and Loss Appropriation Accounts Capital & Current A/C, Correction of appropriation items with retrospective effect. Change in Constitution of Firm Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission – treatment of Goodwill, revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner.	Poulami Sinha	Sep – Oct 21
Partnership Accounts - II	Accounting for Dissolution of Firm Insolvency of one or more partner, Consideration of private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). Conversion of Partnership into Limited Company	Poulami Sinha	Oct – Nov 21
Branch Accounting	Concept of Branch, Types of Branches. Synthetic Method - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses. Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.	Bidhan Baidya	Sep – Oct 21
Hire Purchase and Instalment Payment System	Meaning, Difference with Instalment payment system, Allocation of Interest. Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only).	Pritam Dhara	Sep – Oct 21
Departmental Accounts	Concept, Objectives of preparation of departmental accounts. Apportionment of common cost, Preparation of Departmental Trading & P/L Account, Consolidated Trading & P/L Account, Inter departmental transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit	Bidhan Baidya	Oct – Nov 21
Investment Accounts	Preparation of Investment Account – treatment of brokerage, STT, cum and ex – interest, Valuation of Investment under FIFO and Average method. Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Transfer of securities (Simple problem).	Pritam Dhara	Oct – Nov 21

**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]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Auditing : Introduction, meaning, objectives, basic principles and techniques, advantages and limitations, classification of audit. Audit planning and procedures – relevant documents. Internal control-internal check and internal audit, vouching and verification of Assets and liabilities (including relevant SAP's)	Pritam Dhara	October 21
Audit of Companies	Audit of limited companies: Company auditor – qualifications and disqualifications, Appointment, Rotation, Removal , Remuneration , Rights and Duties , Auditor's Report , Liabilities of Statutory Auditors under the Companies Act , 2013. Divisible profits and dividend with special reference to depreciation, provisions and reserves as per Companies Act, 2013.	Poulami Sinha	October 21
Audit Report and Certificate	Audit Report- Definition, features, scope, value of Auditors Report , difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act, 2013, True and Fair View.	Bidhan Baidya	October 21
Audit of different Institutions	Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and co-operative societies. Audit of Local Govt.-Gram Panchayat, Panchayat –Samity and Zilla-Parishad, Municipality and Municipal Corporation.	Pritam Dhara	November 21
Special Areas of Audit	Special features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit.	Bidhan Baidya	November 21



**ENTREPRENEURSHIP DEVELOPMENT****Paper 2 : Semester 5****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]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.	Pritam Dhara	October 21
Entrepreneurship and Micro, Small and Medium Enterprises	Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.	Pritam Dhara	November 21
Sustainability of Entrepreneurship	Public and private system of stimulation, support and sustainability of entrepreneurship; Role of Central Government and State Government in promoting entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity fund	Bidhan Baidya	October 21
Sources of business ideas and tests of feasibility	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non financial institutions.	Bidhan Baidya	November 21
Mobilization of Resources	Mobilizing resources for start-up -- Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems	Bidhan Baidya	November 21

**BANKING AND INSURANCE****Paper DSE1 : 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]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.	Poulami Sinha	Sep – Oct 21
Cheques and Paying Banker	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	Poulami Sinha	Oct – Nov 21
Bank Lending	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, NPA Management.	Bidhan Baidya	Sep – Oct 21
Internet Banking	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	Pritam Dhara	Sep – Oct 21
Insurance	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Need for coordination. Power, functions and Role of IRDA, Online Insurance.	Bidhan Baidya	Oct – Nov 21

**CORPORATE ACCOUNTING****Paper DSE2 : 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]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
COMPANY FINAL ACCOUNTS	Introduction of Company Act relevant for preparation of Statement of Profit and Loss Account and Balance Sheet Preparation of Statement of Profit and Loss Account and Balance Sheet of domestic company Schedule III of the Companies Act 2013, treatment of Tax Transfer to Reserve, Dividend applicable Tax ( out of Profit and Reserve)	Poulami Sinha	Sep 21
Introduction of company and Accounting for Shares and Debentures	Documents of a Company: Maintenance of books of accounts including Statutory Books and Annual Return  Meaning and types of shares ;Rules and Regulations according to Company Act 2013 relevant to issue and forfeiture of Shares Accounting for issue and forfeiture ,re-issue of sharespro-rata, other than cash, to Promoters; Meaning of Debenture, Issue and Redemption of Debenture Bonus Shares and Right Shares- Rules and Accounting Procedures Underwriting of Shares- Rules and Accounting Procedures Employees Stock Option Plan- Rules and Accounting procedure for ESOP and ESPS.	Poulami Sinha	Oct 21
Buy back of Shares and Redemption of Preference Shares	Rules and accounting for buy back Redemption of Preference Shares ( with and without Bonus Shares)	Poulami Sinha	Nov 21

Valuation of Goodwill and Shares	Goodwill: Meaning and types; Valuation of goodwill using different methods, need for valuation Valuation of Equity Shares (both fully and partly paid) by using intrinsic value and yield value method & fair value, cum-dividend and ex-dividend; majority and minority point of view. Valuation of Preference Shares, Bonus Shares, Right Shares	Pritam Dhara	Sep 21
Amalgamation, Absorption and Reconstruction of Company:	Amalgamation- meaning and differences, causes of amalgamation, Recommendation and Application of AS-14 (old), Business Combination ( Ind AS103), Accounting for Amalgamation in the nature of merger and in the nature of purchase. Absorption of Company ( with inter-company investment), Schemes for Amalgamation Reconstruction- Internal and External-Provisions, rules and accounting, Schemes for internal reconstruction.	Pritam Dhara	Oct 21
Liquidation of Companies	Meaning, types and procedures Statement of Affairs Liquidator's final statement of accounts	Bidhan Baidya	Sep 21
Accounting for Holding Company	Meaning, Legal requirements, relevant accounting standard Consolidation Procedure as per AS 21(old) and relevant terms and issues as per Ind AS 27 Preparation of Consolidated Balance Sheet (Simple Holding)	Bidhan Baidya	Oct 21

## **2022**

### **COST AND MANAGEMENT ACCOUNTING**

**Subject Code : FACGCOR03T**

**Full Marks: 75 [Internal assessment – 25 Marks; Semester-end Examination – 50 Marks] Total Credits: 6 [90 Hours]**

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

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
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Introduction	Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)	Pritam Dhara	Feb Mar 2022
Materials Material Costs	Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.	Poulami Sinha	Feb Mar 2022
Labour Employee Cost And incentive systems	Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time( Causes and treatment in Cost Accounting). Overtime (its effect and treatment in Cost Accounting) Labour Turnover( causes , impact and methods of calculating labour turn over). Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives ( Halsey, Halsey-Weir, Rowan and Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.	Poulami Sinha	March April 2022
Overhead and Cost statement	*Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral. *Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads. *Administration and Selling & Distribution Overheads and their charging : an introduction only. *Preparation of Cost Sheet and estimation	Pritam Dhara	March April 2022
Cost Bookkeeping	Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	Bidhan Baidya	Jan Feb 2022

Costing Methods	Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing. Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts ,Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries. Service Costing and output costing: Introduction; Motor Transport Costing only. Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases.)	Bidhan Baidya	Feb Mar 2022
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**BUSINESS MATHEMATICS AND STATISTICS**

**Paper 3: Semester 2**

**Subject Code : FACGCOR04T**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Unit 1: Set Theory	Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.	Pritam Dhara	Feb March 2022
Unit 2: Matrices and Determinants:	Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.	Bidhan Baidya	Feb March 2022
Unit 3: Basic Mathematics for Finance	Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.	Poulami Sinha	Feb march 2022
Unit 4: Basics of Statistics	Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.	Dr. Sonali Mukherjee	Feb March 2022

Unit 5: Measure of Central Tendency & Dispersion	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	Dr. Sonali Mukherjee	March April 2022
Unit 6: Bivariate Analysis	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients	Dr. Sonali Mukherjee	March April 2022
Unit 7: Time-based Data: Index Numbers and Time-Series Analysis	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	Dr. Sonali Mukherjee	March April 2022

### DIRECT & INDIRECT TAXATION

**Paper 2 : Semester 4**

**Subject Code : FACGCOR10T**

**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]**

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
UNIT 1:	a) Basic Concepts of Direct and Indirect Taxes; Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; b) Residential Status and Incidence of Tax of Individual Assessee; c) Exempted income – u/s 10(1), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38).	Poulami Sinha	Feb March 2022
UNIT 2:	Computations of Taxable Income under the head: a) Salaries and b) Income from House Property	Pritam Dhara	Feb March 2022
UNIT 3:	a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend	Poulami Sinha	March April 2022
UNIT 4:	Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee.	Bidhan Baidya	Feb March 2022

UNIT 5:	Filing of Returns: Due date of filing return, different types of returns, PAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due dates for advance payment of tax.	Bidhan Baidya	March April 2022
UNIT 6:	Goods and Services Tax – Concept, GST council; Pre- and post-GST indirect tax structure in India; Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST; Registration; Meaning of taxable event; Meaning of goods and services; Supply of goods and services; Input tax, Input tax credit for payment of SGST, CGST, UTGST and IGST; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns	Bidhan Baidya	March April 2022

### TAX RETURNS & FILING OF TAX RETURNS

**Paper 1 : Semester 4**

**Subject Code : FACSSEC02M**

**Total No. of Credits - 02**

**Full Marks 25**

**[Internal Assessment: 15 Marks Semester-End Examination: 10 Marks]**

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

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
UNIT 1: Income Tax Returns	a) PAN and TAN- Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery. b) Advance Tax (simple problems). c) Interest- Interest u/s 234A, 234B, 234C, (simple problems) d) Different Forms of Returns e) Different TDS Returns	Pritam Dhara	Feb March 2022
UNIT 2: E- filing of Tax Returns	a) Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) offline/online for individual taxpayer, EVC. b) View form 26AS, Upload return, View e-file returns, e-verification c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C) d) E-Pay tax (Challan No. ITNS 280 and ITNS 281) e) e-TDS Return filing	Pritam Dhara	March April 2022



**MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT****Paper 1 : Semester 6****Subject Code : FACGGEC02T****Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]****TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Unit – 1: Introduction to Marketing Management	Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing. Marketing Mix: Concept & Elements. Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation. Factors determining Market Segmentation.	Poulami Sinha	Feb Mar2022
Unit – 2 : Product & Pricing	Product: Meaning & importance, Classification, Product Mix. Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling. Price & Pricing: Concept & importance, Pricing methods & policies. Factors to be considered in pricing of a product.	Pritam Dhara	Feb Mar 2022
Unit – 3 : Physical Distribution & Promotion	Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix- Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen	Poulami Sinha	Mar Apr 2022
Unit – 4 : Fundamentals of HRM	Meaning and concept of HRM. Evolution & Developments of HRM (in brief). Nature, objectives, importance, scope and functions of HRM, Job Analysis – Definition, Human resource planning- Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization	Pritam Dhara	Mar Apr 2022
Unit – 5 : Acquisition & Development of Human Resource	Recruitment of Human resources – Sources (internal & external)Advantages and disadvantages of internal and external sources of recruitment. Selection of Human resources – Definition, concept , significance and steps involved in selection process. Needs, objectives, and benefits of Training and Development. Difference between training and education. Different Training methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits.	Bidhan Baidya	Feb Mar 2022

Unit – 6 : Maintenance of Human Resource	Job evaluation- Definition, Objectives, procedures and advantages. Job Analysis Definition, uses , process, purpose methods and aspects (Job description & Job specification). Performance Appraisal - Meaning, objectives, methods of appraisal ( brief concept of all traditional and modern methods along with their advantages and disadvantages). Potential Appraisal – objectives and requirements, Remuneration System. Industrial Relations- definition features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations. Systems approach to industrial relations	Bidhan Baidya	Mar Apr 2022
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**BUSINESS COMMUNICATION & E-COMMERCE**

**Paper 2 : Semester 6**

**Subject Code : FACSSEC04M**

**Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]**

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

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Introduction	Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.	Bidhan Baidya	Feb Mar 22
Types of Communication	Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network	Pritam Dhara	Feb Mar 22
Tools of Communication	Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing	Bidhan Baidya	Mar apr 22
Drafting	Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan	Bidhan Baidya	Mar Apr 22
Introduction	E-Commerce-meaning, nature, concepts, types, Advantages of E-commerce; forces behind e-commerce, egovernance [meaning, types, significance, and real life examples].	Pritam Dhara	Mar Apr 22
E-commerce business models	Concept, Type: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B)	Pritam Dhara	Mar Apr 22

Digital Payment	Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.	Poulami Sinha	March Apr 22
New Trends in E-Commerce	Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	Poulami Sinha	Mar Apr 22

### FINANCIAL STATEMENT ANALYSIS

**Paper DSE7 : Semester 6**

**Subject Code : FACGDSE07T**

**Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]**

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

<u>Topic</u>	<u>Content</u>	<u>Name of the teacher</u>	<u>Month</u>
Introduction to Financial Statements Analysis:	Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits.	Bidhan Baidya	Feb 22
Ratios for FSA:	Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios.	Poulami Sinha	Feb 22
Fund Flow and Cash Flow Statements:	Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position.	Pritam Dhara	Feb 22
Equity Analysis:	Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula	Bidhan Baidya	Mar 22
Corporate Distress Prediction:	Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis.	Pritam Dhara	Mar 22

**BUSINESS ETHICS & CORPORATE GOVERNANCE****Paper DSE8 : Semester 6****Subject Code : FACGDSE08T****Total No. of Credits - 06 Full Marks 75 [Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]****TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]**

<b><u>Topic</u></b>	<b><u>Content</u></b>	<b><u>Name of the teacher</u></b>	<b><u>Month</u></b>
Introduction	Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach;	Pritam Dhara	Feb 22
Social Aspects of Business Ethics	Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader;	Bidhan Baidya	Feb 22
Managing Ethical Dilemmas	Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM	Bidhan Baidya	Mar 22
Framework of Corporate Governance in India	Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013	Poulami Sinha	Feb 22
Major Corporate Scandals in India and Whistle-blowing policy	Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India	Poulami Sinha	Mar 22
Corporate Social Responsibility (CSR)	Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013	Pritam Dhara	Mar 22