

**DEPARTMENT OF COMMERCE**

**ACADEMIC SESSION: JULY 2024 TO DECEMBER 2024**

**SEMESTER I**

**Syllabus Distribution**

<b>Subject</b>	<b>Name of Teacher</b>	<b>Unit</b>
Financial Accounting I	Dr. (Prof.) Soumya Banerjee	Unit 1: Introduction Unit 3: Final Accounts of Trading Concern
	Dr. (Prof.) Sushmita Saha	Unit 2: Concepts for determination of business income- Depreciation and Reserves and Provisions. Unit 5: Sectional and Self-balancing ledger
	Prof. Sreetama Ghosh	Unit 2: Concepts for determination of business income- Depreciation and Reserves and Provisions. Unit 5: Sectional and Self-balancing ledger
	Prof. Debanjan Laha	Unit 2: Concepts for determination of business income- Capital and Revenue expenditures, Adjustment Entries, Rectification Entries
	Prof. Tilak Chandra Bhattacharyya	Unit 4: Financial statements of Not for Profit organisations and from Incomplete records Unit 5: Sectional and Self-balancing ledger
	Prof. Sibasish Dutta	Unit 2: Concepts for determination of business income-Inventories Unit 5: Sectional and Self-balancing ledger
Principles and Practice of Management	Prof. Pema Tsh Tamang	Unit 5: Motivation, Co-ordination and Control
	Dr. (Prof.) Sushmita Saha	Unit1: Introduction
	Prof. Arkadipta Roy	Unit 2: Planning
	Dr. Soma Nath	Unit 4: Directing and Leadership
	Prof. Sujata Dutta	Unit 3: Organizing
Micro Economics	Prof. (Dr.) Rajyasri Chakrabarty	Unit 4: Theory of Production and Cost Unit 5 :Revenue and Market
	Prof. Sayantani Bagchi	Unit 3: Theory of Consumer Behaviour
	Prof. Susmita Roy Choudhury	Unit-1 Introduction

		Unit-2: Theory of Demand and Supply
Entrepreneurship Development	Prof. Sreetama Ghosh	Unit 3: Sources of business ideas
	Prof. Madhumanti Ghosh	Unit 1: Introduction
	Prof. Arkadipta Roy	Unit 2: Stimulation
	Prof. Arundipta Roy	Unit 4: Mobilizing Resources for entrepreneurship

## ACADEMIC SESSION: JULY 2024 TO DECEMBER 2024

### SEMESTER III

#### Syllabus Distribution

Subject	Name of Teacher	Unit
Cost Accounting II	Dr. (Prof.) Soummya Banerjee	Unit 4- Costing Methods II (Process Costing)
	Prof. Madhumanti Ghosh	Unit 3- Costing Methods I (Service Costing) Unit 5- Joint Product and By Product
	Prof. Debanjan Laha	Unit 2- Activity Based Costing Unit 3- Costing Methods I (Job Costing, Batch Costing, Contract Costing)
	Prof. Arkadipta Roy	Unit 1- Cost Book Keeping
Direct Tax I	Prof. Pema Tsh Tamang	Unit 1- Basic Concepts and Residential Status Unit 2- Incomes which do not form part of Income and Agricultural Income
	Prof. Sreetama Ghosh	Unit 5- Profits and Gains of Business or Profession
	Prof. Tilak Chandra Bhattacharyya	Unit 4- Income from House Property
	Prof. Sibasish Dutta	Unit 5- Capital Gains, Income from Other sources
	Dr. (Prof.) Soummya Banerjee	Unit 3- Salaries
Consumer Behaviour	Dr. (Prof.) Sushmita Saha	Unit 1- Consumer Behaviour Unit 2- Determinants of Consumer Behaviour
	Prof. Sujata Dutta	Unit 3- Consumer Decision making Process
	Prof. Soma Nath	Unit 4- Consumer Behaviour & Society

	Prof. Zeba Parveen	Unit 5- Consumer Behaviour and Market Research
Indian Economic Environment	Prof. (Dr.) Rajyasri Chakrabarty	Unit 1- Indian Economic Environment Unit 2- Structure of the Indian Economy
	Prof. Anwasha Poddar	Unit 3- Issues in Indian Economy
	Prof. Susmita Roy Choudhury	Unit 4- Indian Economic Planning

## ACADEMIC SESSION: JULY 2024 TO DECEMBER 2024

### SEMESTER V

#### Syllabus Distribution(under CBCS)

Subject	Name of Teacher	Unit
Auditing & Assurance	Dr. (Prof.) Sushmita Saha	Unit 1- Concept, Need and Purpose of Audit Unit 3- Audit Risk and Internal Control System
	Prof. Arkadipta Roy	Unit 4- Vouching, Verification and Valuation Unit 5- Company Audit
	Prof. Arundipta Roy	Unit 6- Audit Report and Certificate
	Prof. Sujata Dutta	Unit 2- Audit Procedures and Techniques Unit 7- Other Thrust Areas
Taxation II	Prof. Pema Tsh Tamang	Unit 2- Tax Management Unit 5- Customs
	Prof. Sreetama Ghosh	Unit 1- Computation of Total Income and Tax Payable
	Prof. Zeba Parveen	Unit 3- Central Sales Tax Unit 4- Goods and Service Tax
Microeconomics & Advanced Business Mathematics	Prof. (Dr.) Rajyasri Chakrabarty	Unit 1- Introduction Unit 2- National Income Accounting Unit 3- Determination of Equilibrium Level of National Income
	Prof. Anwasha Poddar	Unit 4- Commodity Market and Money Market Equilibrium Unit 5- Money, Inflation and Unemployment
	Dr. Sayan Mukherjee	Unit 1- Functions, Limit and Continuity
	Dr. R. K. Paul	Unit 4- Determinants Unit 5- Matrix
	Prof. Arup Mallick	Unit 2- Differentiation and Integration

		Unit 3- Application of Derivative and Integration
Corporate Accounting	Dr. (Prof.) Soummya Banerjee	Unit 3- Company Final Accounts
	Prof. Debanjan Laha	Unit 5- Valuation Unit 6- Company Merger and Reconstruction
	Prof. Madhumanti Ghosh	Unit 1- Company Introduction and Accounting for Shares and Debentures
	Prof. Sibasish Datta	Unit 2- Buy-back and Redemption of Preference Shares Unit 4- Redemption of Debenture

**ACADEMIC SESSION: JANUARY 2025 TO JUNE 2025**

**SEMESTER II**

**Syllabus Distribution**

<b>Subject</b>	<b>Name of Teacher</b>	<b>Unit</b>
Cost Accounting I	Dr. (Prof.) Soummya Banerjee	Unit 5- Cost Statement
	Prof. Pema Tsh Tamang	Unit1- Introduction Unit 4- Accounting for Overhead
	Prof. Sibasish Datta	Unit 3- Employee Cost and Incentive Systems.
	Prof. Madhumanti Ghosh	Unit 2- Material Costs
	Prof. Debanjan Laha	Unit 2- Material Costs
	Prof. Arkadipta Roy	Unit 2- Material Costs
Marketing Management and Human Resource Management	Dr. (Prof.) Sushmita Saha	HRM: Unit 1-Nature and Scope HRM: Unit2- Human resource Planning
	Prof. Sreetama Ghosh	MM: Unit 3- Product
	Prof. Madhumanti Ghosh	MM : Unit 1- Introduction
	Dr. Soma Nath	HRM: Unit3: Recruitment and Selection HRM: Unit4: Training and Development
	Prof. Sujata Dutta	MM: Unit2- Market Segmentation
	Prof. Zeba Parveen	MM: Unit4- Pricing and Distribution MM: Unit5-Promotion and Recent Development in Marketing
	Prof. Sandipan Mondol	HRM: Unit 5-Job Evaluation and Performance Appraisal
Macro Economics	Prof. (Dr.) Rajyasri Chakrabarty	Unit 3: Determination of equilibrium income in Simple Keynesian Mode

	Prof. Sayantani Bagchi	Unit 4: Money and inflation
	Prof. Anwesha Poddar	Unit 2: National Income
	Prof. Susmita Roy Choudhury	Unit 1: Basic Concepts Unit 5: Public Finance
Information Technology and its Application in Business	Dr. (Prof.) Sushmita Saha	Unit 1: Fundamentals of Computer Unit 3: Current Computing Paradigm
	Prof. Madhumanti Ghosh	Unit 4: Business Data Handling
	Prof. Arup Mallick	Unit 5: IT Act, 2000 and Cyber Crimes
	Prof. Sujata Dutta	Unit 2: Internet Services & Security measure

## ACADEMIC SESSION: JANUARY 2025 TO JUNE 2025

### SEMESTER IV

#### Syllabus Distribution

Subject	Name of Teacher	Unit
Financial Accounting II	Dr. (Prof.) Soumya Banerjee	Unit 4- Departmental Accounting Unit 5- Insurance Claim
	Prof. Sibasish Datta	Unit 6- Partnership ( Retirement cum admission, Dissolution of Firm)
	Prof. Debanjan Laha	Unit 1- Consignment Accounting Unit 3- Hire Purchase and Instalment Payment System
	Prof. Arkadipta Roy	Unit 2- Branch Accounting Unit 3- Hire Purchase and Instalment Payment System
Direct Tax II and E-Filing of tax Returns	Prof. Pema Tsh Tamang	Unit 2- Deductions from Gross Total Income and Rebate Unit 4- Tax Management I (Provision for filing of Return, Assessment of Return)
	Prof. Sreetama Ghosh	Unit 3- Computation of total income and tax payable (Firm) Unit 5- Tax Management II
	Prof. Tilak Chandra Bhattacharyya	Unit 3- Computation of total income and tax payable (Individual) Unit 4- Tax Management I ( Advance tax and self assessment tax)
	Prof. Zeba Parveen	Unit 1- Income of other persons included in assessee's total income, Set off and carry forward of losses
E- Commerce	Dr. (Prof.) Sushmita Saha	Unit 1- Introduction Unit 2- E-Commerce Models
	Prof. Sujata Dutta	Unit 3- E-Payment System
	Prof. Sahita Mitra	Unit 4- New trends in E- Commerce

Business Communication	Dr. (Prof.) Sushmita Saha	Unit 1- Introduction Unit 2- Types of Communication
	Prof. Sujata Dutta	Unit 4- Drafting
	Prof. Sahita Mitra	Unit 3- Tools of Communication
Business Regulatory Framework	Prof. Debanjan Laha	Unit 4- Limited Liability Partnership Unit 5- Consumers Protection Act 2019
	Prof. Arkadipta Roy	Unit 3- Sales of Goods Act Unit 4- Partnership Act
	Prof. Utsha Nath	Unit 1- Introduction Unit 2- Indian Contract Act
Sales Management	Dr. (Prof.) Sushmita Saha	Unit 1- Sales Organisation Unit 2- Designing the Sales force
	Prof. Soma Nath	Unit 3- Managing the Sales force Unit 4- Personal Selling and Salesmanship
	Prof. Sahita Mitra	Unit 5- Marketing Channels and Selection

**ACADEMIC SESSION: JANUARY 2025 TO JUNE 2025**  
**SEMESTER VI**  
**Syllabus Distribution(under CBCS)**

<b>Subject</b>	<b>Name of Teacher</b>	<b>Unit</b>
Financial Reporting and Financial Statement Analysis	Dr. (Prof.) Soumya Banerjee	Unit 1- Holding Company Unit 2- Accounting Standards
	Prof. Fatema Kazi	Unit 3- Fund Flow Statement
	Prof. Arundipta Roy	Unit 4- Cash Flow Statement
	Prof. Arkadipta Roy	Unit 5- Introduction to Financial Statement Analysis
	Prof. Madhumanti Ghosh	Unit 6- Accounting Ratios for FSA
Financial Management	Prof. Debanjan Laha	Unit 1- Introduction and Basic Concepts Unit 6- Capital Expenditure Decisions (1) Unit 7- Capital Expenditure Decisions (2)
	Prof. Sreetama Ghosh	Unit 8- Dividend Decisions
	Prof. Zeba Parveen	Unit 2- Sources of Finance and Cost of Capital
	Prof. Sibasish Datta	Unit 4- Working Capital Management (1) Unit 5- Working Capital Management (2)
	Prof. Basuli Das Gupta	Unit 3- Leverage and Capital Structure Theories