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ESTD: 1985



## CROSS CUTTING ISSUES

WEST BENGAL STATE UNIVERSITY (WBSU)  
**B.COM. GENERAL COURSE CBCS, 2018-19**  
**Semister-wise Break up of Cross Cutting Issues**

-  GENDER
-  ENVIRONMENT
-  ETHICS
-  HUMAN RIGHTS

### SEM-1

Course Code	Course Title	Course Type	Credit	Marks
Financial Accounting I FACGCOR01T	Paper-I: Introduction to Accounting Standard, Insurance claim for loss of stock and for loss of profit.	Core-1	6	75
Principles & Practice of Management: FACGCOR02T	Paper-II: Introduction	Core – 2	6	75
	English-1		6	75

	Environmental Science	Ability Enhancement Compulsory Course – 1	2	25
		<b>Semester Total</b>	<b>20</b>	<b>250</b>

Notes: ***Students must opt for FACGCOR01T and FACGCOR02T for Finance Specialization, FACGDSE03T and FACGDSE04T for Marketing Specialization and FACGDSE05T and FACGDSE06T for Systems Operation Specialization.***

## **Semester II**

<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Credit</b>	<b>Marks</b>
<b>Cost &amp; Management Accounting FACGCOR03T</b>	Paper III: Labour Employee Cost And Incentive systems,	Core-3	6	75
<b>Business Mathematics &amp; Statistics FACGCOR04T</b>	Paper IV:	Core – 4	6	75
<b>Cost &amp; Management Accounting FACGCOR03T</b>	Paper III: Costing Methods	Core-5	6	75
	English-2		6	75
	English Modern Indian Language		2	25
		<b>Semester Total</b>	<b>20</b>	<b>250</b>

**\*\* Generic Elective (GE):** Students of Commerce General should take Generic Elective –2 from other disciplines.

### **Semester III**

<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Credit</b>	<b>Marks</b>
<b>Business Regulatory Framework FACGCOR05T</b>	<b>Paper-V: The Indian Contract Act,1872)</b>	<b>Core-5</b>	<b>6</b>	<b>75</b>
<b>Financial Accounting II FACGCOR06T</b>	<b>Paper VI:</b>	<b>Core – 6</b>	<b>6</b>	<b>75</b>
<b>Information Technology &amp; its Business Application FACSSEC01M</b>	<b>Paper VII: Impact of information technology on business</b>	<b>Core- 7</b>	<b>2</b>	<b>25</b>
	<b>Indian Modern Language-1</b>		<b>6</b>	<b>75</b>
		<b>Semester Total</b>	<b>20</b>	<b>250</b>

\*\* Generic Elective (GE): Students of Commerce General should take Generic Elective –3 from other disciplines.

## **Semester IV**

<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Credit</b>	<b>Marks</b>
<b>Tax Returns &amp; Filing of Tax Returns FACSSEC02M</b>	<b>Paper VIII: E-filing of Tax Returns</b>	<b>Core- 8</b>	<b>2</b>	<b>25</b>
<b>Direct &amp; Indirect Taxation FACGCOR07T</b>	<b>Paper IX: Goods &amp; Service Tax</b>	<b>Core – 9</b>	<b>6</b>	<b>75</b>
<b>BUSINESS ECONOMICS FACGCOR08T</b>	<b>Paper X:: Demand &amp; Supply</b>	<b>Core- 10</b>	<b>6</b>	<b>75</b>
	<b>Modern Indian Language-2</b>		<b>6</b>	<b>75</b>
		<b>Semester Total</b>	<b>20</b>	<b>250</b>

\*\* Generic Elective (GE): Students of Commerce should take one subjects as Generic Elective from other disciplines.

## **Semester V**

<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Credit</b>	<b>Marks</b>
<b>Auditing FACGGEC01T</b>	<b>Paper XI: Audit Report and Certificate</b>	<b>Core-11</b>	<b>6</b>	<b>75</b>
<b>Entrepreneurship Development FACSSEC03M</b>	<b>Paper XII::: Introduction, Entrepreneurship and Micro, Small and Medium Enterprises, Sustainability of Entrepreneurship</b>	<b>Core – 12</b>	<b>2</b>	<b>25</b>
<b>Consumer Behaviors &amp; Customer  Relationship Management FACGDSE03T</b>	<b>Paper I: Consumer Behavior – Concept and Overview, Sales Management Process, Salesmanship and Buyers' Behavior:</b>	<b>Core – 13</b>	<b>6</b>	<b>75</b>
<b>Product &amp; Pricing Management and  Marketing Communication FACGDSE04T</b>	<b>Paper II: New Product Development, Pricing, Advertising Process</b>	<b>Core – 14</b>	<b>6</b>	<b>75</b>
		<b>Semester Total</b>	<b>20</b>	<b>250</b>

## **Semester VI**

<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Credit</b>	<b>Marks</b>
<b>Marketing Management &amp; Human Resource Management FACGGEC02T</b>	Paper XIII: Physical Distribution & Promotion, Fundamentals of HRM, Acquisition & Development of Human Resource	Core-15	6	75
<b>Business Communication &amp; e-commerce FACSSEC04M</b>	Paper XIV: E-Commerce, Digital Payment	Core – 16	2	25
<b>Retail Management and Marketing of Services FACGDSE09T</b>	Paper XV: Service Marketing in Non-profit and profit Organizations	Core-17	6	75
<b>Rural Marketing and International Marketing FACGDSE10T</b>	Paper VI:: Rural Products & Organizations – Different Types	Core-17	6	75
		<b>Semester Total</b>	<b>20</b>	<b>250</b>

**Total credits: 120**

**Total marks: 1500**

**NAHATA J.N.M.S.MAHAVIDYALAYA**  
**North 24 pgs**  
**Teaching Plan: 2022-23**  
**Department: Commerce; Sem: I**  
**Course Code: FACGCOR01T, Course Title: Financial Accounting I**  
**Core Course:..... Credit - 6 FM - 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b><u>Introduction:</u></b>  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.		05		
<b><u>Determination of business income:</u></b>  <b><u>Revenue recognition:</u></b> Meaning of revenue; objective; timing of recognition. Recognition of expenses. <b><u>Inventories:</u></b> meaning. Significance of		15		



<p>inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.</p> <p><b><u>The nature of depreciation:</u></b> 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.</p> <p><b><u>Accounting for depreciation:</u></b> Asset-depreciation, Asset-provision. Reserves and provisions: Meaning; Objective;</p> <p><b><u>Types &amp; Accounting:</u></b> Capital and revenue expenditures and receipts(general introduction only). Adjustment and rectification entries</p>				
<p><b><u>Introduction to Accounting Standard:</u></b></p> <p><b>Financial Accounting Standards:</b>Concept, Benefits, Procedure for issuing accounting standards in India.Need for a global standard, IFRS (concept only).</p> <p>Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; <b>Introduction to Fair Value accounting .</b></p>		15		
<p><b>Final accounts of Trading Concern:</b></p> <p>Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet.</p>		15		
<p><b>Financial Statements from Incomplete records and of NPO:</b></p> <p>Preparation of financial statements:</p>		15		

a) from incomplete records b) of non-profit organization.				
<b>Accounting for special sales transaction:</b>  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 cruder commission (with and without bad debt) Concept of Consignment Debtors; Recording in the books of Consignee. Accounting for sale on approval.  <b>Sectional and Self balancing ledger:</b>  Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.  <b>Insurance claim for loss of stock and for loss of profit:</b> 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).		25		

**Course Code: FACGCOR02T, Course Title: Principles & Practice of Management**  
**Core Course:..... Credit – 6 FM – 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b>Unit 1. Introduction:</b>		20		

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--- <b>Human Relations approach and Behavioural Science approach.</b>				
<b>Unit 2. Planning:</b> Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting Concept, Techniques.		<b>10</b>		
<b>Unit 3. Organizing:</b> 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.		<b>20</b>		
<b>Unit 4: Directing and Staffing:</b> Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance.		<b>20</b>		
<b>Unit 5. Motivation, Co-ordination and Control:</b> Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools.		<b>20</b>		

**Teaching Plan: 2022-23**  
**Department: Commerce; Sem: II**  
**Course Code: FACGCOR03T, Course Title: Cost & Management Accounting**  
**Core Course:..... Credit – 6 FM – 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
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<p><b>Introduction:</b> 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)</p>		10		
<p><b>Materials:</b> 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. <b>Material Costs:</b> 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.</p>		10		
<p><b><u>Labour Employee Cost And Incentive systems:</u></b> 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 labourturn over). Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives (Halsey, Halsey-Weir, Rowan and</p>		15		

Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.				
<b><u>Overhead and Cost statement:</u></b> 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		20		
<b><u>Cost Bookkeeping:</u></b> 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.		10		
<b><u>Costing Methods:</u></b> 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).		25		

**Course Code: FACGCOR04T, Course Title: Business Mathematics & Statistics**  
**Core Course:..... Credit – 6 FM – 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b>Unit 1: Set Theory:</b> 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.		<b>04</b>		
<b>Unit 2: Matrices and Determinants:</b> 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.		<b>10</b>		
<b>Unit 3: Basic Mathematics for Finance:</b> 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.		<b>20</b>		
<b>Unit 4: Basics of Statistics:</b> Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency		<b>05</b>		

distribution, Diagrammatic presentation of frequency distribution.				
<b>Unit 5: Measure of Central Tendency &amp; Dispersion:</b> 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.		15		
<b>Unit 6: Bivariate Analysis:</b> 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.		20		
<b>Unit 7: Time-based Data: Index Numbers and Time-Series Analysis:</b> 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.		16		

**Teaching Plan: 2022-23**  
**Department: Commerce; Sem: III**  
**Course Code: FACGCOR05T, Course Title: Business Regulatory Framework**  
**Core Course:..... Credit – 6 FM – 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b>The Indian Contract Act, 1872:</b>  a) Contract – meaning, characteristics and kinds, Essentials of a valid contract. b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)		20		

<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, <b>Fraud</b>, <b>Misrepresentation</b>, 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>				
<p><b>The Sales of goods Act, 1930:</b></p> <p>a) Contract of sale, meaning and difference between sale and agreement to sell.</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by a non-owner</p> <p>d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p>		<b>10</b>		
<p><b>The Partnership Laws:</b></p> <p>a. Definition – Partner, Partnership.</p> <p>b) Nature and Characteristics of Partnership.</p> <p>c) Types of Partners.</p> <p><b>The Partnership Act, 1932:</b></p> <p>d) Registration of a Partnership Firms and consequences of non-registration.</p> <p>e) Rights and Duties of Partners.</p> <p>f) Dissolution of firms – meaning and grounds.</p> <p><b>The Limited Partnership Act, 2008:</b></p> <p>g) Definition.</p> <p>h) Salient Features of LLP.</p> <p>i) Advantages and disadvantages of LLP.</p> <p>j) Differences between LLP and Partnership, LLP and Company.</p> <p>k) Incorporation of LLP.</p>		<b>20</b>		



<b>The Negotiable Instrument Act,1881:</b> 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		<b>20</b>		
<b>The Consumers Protection Act,1986:</b> 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.		<b>10</b>		
<b>Electronic Commerce Act,1998:</b> a) Definitions: Computer, Electronic signature,Internet, Information. b) Formation and Validity of Electronic Contracts (e-contracts) (Section 15) c) Effectiveness between parties (Section16).		<b>10</b>		

**Course Code: FACGCOR06T, Course Title: Financial Accounting II**  
**Core Course:..... Credit – 6 FM – 75**

<b>Course Content</b>	<b>Teacher's Name</b>	<b>Unit wise no. of classes (In hour)</b>	<b>Teaching Days in a semester</b>	<b>Remarks</b>
<b>Partnership Accounts – I:</b>		<b>20</b>		
<b>Profit and Loss Appropriation</b>				

<b>Accounts:</b> Capital & Current A/C, Correction of appropriation items with retrospective effect. <b>Change in Constitution of Firm:</b> 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.				
<b>Partnership Accounts – II:</b>  <b>Accounting for Dissolution of Firm:</b> 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.		25		
<b>Branch Accounting:</b> Concept of Branch, Types of Branches. <b>Synthetic Method</b> - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses. <b>Analytical Method</b> – Preparation of Branch Stock Adjustment Account (at cost and at invoice price)- normal and abnormal losses.		10		
<b>Hire Purchase and Installment Payment System:</b> Meaning, Difference with Installment payment system, Allocation of Interest. Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only).		13		
<b>Departmental Accounts:</b>  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.		10		
<b>Investment Accounts:</b> 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).		12		

**Course Code: FACSSEC01M; Course Title: Information Technology & its Business Application**  
**Core Course:..... Credit – 2 FM – 25**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b>Module I:</b>  <b>Information Technology and Its Application in Business (Theory)</b>  <b>Unit 1: Information Technology and Business:</b>  Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System-Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their Implementation at managerial levels [operational, tactical and strategic].		<b>15</b>		
<b>Module II</b>  <b>Information Technology and Its Application in Business (Practical)</b>  <b>Unit 1: Word Processing:</b>  Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities.		<b>05</b>		
<b>Unit 2: Preparing Presentations:</b>  Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition;		<b>05</b>		

Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.				
<b>Unit 3: Spreadsheet and Computerized Accounting &amp; Spreadsheet Functions:</b>  Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPV, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Tally- Basic Features.		<b>20</b>		

**Teaching Plan: 2022-23**  
**Department: Commerce; Sem: IV**  
**Course Code: FACSSEC02M, Course Title: Tax Returns & Filing of Tax Returns**  
**Core Course:..... Credit – 2 FM – 25**

<b>Course Content</b>	<b>Teacher's Name</b>	<b>Unit wise no. of classes (In hour)</b>	<b>Teaching Days in a semester</b>	<b>Remarks</b>
<b>UNIT 1: Income Tax Returns:</b>  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.		<b>15</b>		
<b>UNIT 2: E-filing of Tax Returns:</b>  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)		<b>30</b>		

e) e-TDS Return filing. <b>Notes: For Project Work</b> - Assignment based on each and every topic should be prepared.				
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**Course Code: FACGCOR07T, Course Title: Direct & Indirect Taxation**  
**Core Course:..... Credit – 6 FM – 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b><u>Module I:</u></b>  <b>Income Tax:</b>  <b>UNIT 1: a) Basic Concepts of Direct and Indirect Taxes:</b> Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; <b>b) Residential Status and Incidence of Tax of Individual Assessee;</b>  <b>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).</b>		<b>15</b>		
<b>UNIT 2: Computations of Taxable Income under the head:</b>  a) Salaries and b) Income from House Property.		<b>20</b>		
<b>UNIT 3: a) Profits and Gains of Business or Profession:</b> [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		<b>20</b>		

charge excluding deemed dividend.				
<b>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.</b>		<b>15</b>		
<b>UNIT 5: Filing of Returns:</b> 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.		<b>05</b>		
<b>Module 2:</b>  <b>Goods &amp; Service Tax</b>  <b>UNIT 6:</b> 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, <b>Input tax credit for payment of SGST, CGST, UTGST and IGST</b> ; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns.		<b>15</b>		

**Course Code: FACGCOR08T, Course Title: BUSINESS ECONOMICS**  
**Core Course:..... Credit – 6 FM – 75**

<b>Course Content</b>	<b>Teacher's Name</b>	<b>Unit wise no. of classes (In hour)</b>	<b>Teaching Days in a semester</b>	<b>Remarks</b>
<b>Unit 1: Consumer Theory:</b>  Indifference curve approach: Consumer's preferences; Budget line; Consumer's equilibrium; Income consumption curve, Price consumption curve and the derivation of demand curve for a commodity (Normal, Inferior, Giffen); Hicksian decomposition of price Effect into income and substitution effect.		<b>18</b>		
<b>Unit 2: Demand &amp; Supply:</b>  (a) Demand and Supply: Law of demand, Determinants of demand, Movements vs. shift in demand curve, Exceptions to the law of demand, Determinants of Supply, Movement along a supply curve vs. shift in		<b>18</b>		

supply curve; Market equilibrium and price determination.  (b) Measurement of various Elasticity of demand, Elasticity of supply.				
<b>Unit 3: Production and Cost:</b>  (a) Production: Concept of production and production function, Homogeneous production function; Law of variable proportions; Isoquant: definition and properties, Return to scale. (b) Costs: Costs in the short run and in the long run.		<b>12</b>		
<b>Unit 4: Market Structure:</b>  (a) Perfect Competition: Assumptions -- Theory of a firm under perfect competition, Demand and Revenue, Equilibrium of the firm in the short run and long run. (b) Monopoly: Short-run and long-run equilibrium of monopoly firm, Concept of supply curve under monopoly, Allocation inefficiency and dead-weight loss monopoly, Price discrimination. (c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumptions; Short run and Long run Equilibrium. (ii) Oligopoly, Duopoly – basic characteristics.		<b>20</b>		
<b>Unit 5: National Income:</b>  National Income Accounting, Concepts of GDP, GNP, NNP, NDP, Real and Nominal, National Income, Circular flow of income.		<b>12</b>		
<b>Unit 6: Money and Inflation:</b>  Concept of demand for and supply of money - Quantity theory of money and Keynesian theory of demand for money, Measures of money supply, High powered money, Concept of Inflation, Demand-pull and cost push theories of inflation, Monetary and fiscal policies to control inflation.		<b>10</b>		

**Teaching Plan: 2022-23**  
**Department: Commerce; Sem: V**  
**Course Code: FACGGEC01T, Course Title: Auditing**  
**Core Course:..... Credit – 6 FM – 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b>Unit –I: Introduction:</b>  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)		20		
<b>Unit-II: Audit of Companies:</b>  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.		25		
<b>Unit-III: Audit Report and Certificate</b>  :  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, <b>True and Fair View.</b>		15		
<b>Unit- IV: Audit of different Institutions:</b>  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.		15		
<b>Unit-V: Special Areas of Audit:</b>  Special features of Cost Audit, Management Audit, <b>Tax Audit, Social Audit, Environmental Audit,</b> Energy Audit.		15		

**Course Code: FACSSEC03M, Course Title: Entrepreneurship Development**



**Core Course:..... Credit – 2 FM – 25**

<b>Course Content</b>	<b>Teacher's Name</b>	<b>Unit wise no. of classes (In hour)</b>	<b>Teaching Days in a semester</b>	<b>Remarks</b>
<b>Unit-I: Introduction:</b>  Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.		?		
<b>Unit-II: Entrepreneurship and Micro, Small and Medium Enterprises:</b>  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.		?		
<b>Unit-III: Sustainability of Entrepreneurship:</b>  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.		?		
<b>Unit-IV: Sources of business ideas and tests of feasibility:</b>  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.		?		
<b>Unit-V: Mobilization of Resources:</b>  Mobilizing resources for start-up Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems.		?		

Course Code: FACGDSE03T, Course Title: Consumer Behaviors & Customer

Relationship Management

Core Course: Credit – 6 FM – 75

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b>Unit 1: Consumer Behavior – Concept and Overview:</b>  Concept of Consumer Behaviors, model of consumer decision-making- input, process, output. Steps in the process need identification, information search, evaluation of alternatives, purchase decision, post-purchase behavior.		20		
<b>Unit 2: Factors Affecting Consumer Behavior:</b>  Internal: Needs and motives, perception, learning, attitudes, personality and lifestyle. External: Family, Reference groups, social class and culture.		20		
<b>Unit 3: Consumer Versus Organizational Buying Behavior:</b>  Characteristics, Consumer versus organizational buying behavior, factors affecting organizational buying behavior.		05		
<b>Unit 4: Sales Force Management:</b>  Objectives, Strategies, Structure, Size of Sales Force; Compensation of Sales Force. Recruitment, Selection, Placement, Transfer, Training and Development, and Grievance, Handling of Sales Force; Motivating, Leading and Communicating with the Sales Force; Performance Evaluation of Sales Force.		15		
<b>Unit 5: Sales Management Process:</b>  Nature and Importance; Personal Selling as a Career; Steps in Personal Selling Prospecting, Pre-approach and qualifying. Methods of Approaching a Customer; Presentation Planning, Process and Styles; Handling Customer Objections; Types of Objections; Negotiations- Bargaining approaches, Bargaining Strategies and Tactics during Negotiation.		15		
<b>Unit 6: Salesmanship and Buyers' Behavior:</b>  Functions and Qualities of a Salesman; Understanding Buyer Behavior and Buyer-		15		

Seller Interactions; Product knowledge; Customer Knowledge; Relationship Management, Types of Selling; Effective Sales Process; Executing and Following up of Sales Order.				
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**Course Code: FACGDSE04T, Course Title: Product & Pricing Management and Marketing Communication.**

**Core Course:..... Credit – 6 FM – 75**

<b>Course Content</b>	<b>Teacher's Name</b>	<b>Unit wise no. of classes (In hour)</b>	<b>Teaching Days in a semester</b>	<b>Remarks</b>
<b>Unit 1: Product:</b>  Meaning & concept of Product, features, importance, classification, Levels of Product Service: Meaning & features. Classification of Services. Product Mix – length, width, depth, consistency, BCG Matrix. PLC - concept, features and strategies, uses and limitations, different shapes of PLC.		<b>10</b>		
<b>Unit-2: New Product Development:</b>  New Product- Definition, stages of New Product Development, factors affecting new product development, adoption process, diffusion of industrial innovation. New Product failure- reasons, test marketing – definition, advantages and disadvantages. Meaning & functions of Packaging, packaging strategies, packing notes and packing lists, Package Aesthetics, legal & ethical aspects of packaging, features of good packaging. Concept & Importance of Branding, Brand Selection Process; strategies, brand positioning, brand repositioning strategies, leader positioning and follower positioning.		<b>20</b>		
<b>Unit-3: Pricing:</b>  Concept & Importance of Pricing, features of pricing, factors determining effective pricing, process of price setting, pricing objectives and methods, resale price maintenance – concept, advantages, disadvantages, importance of		<b>15</b>		

price in consumer buying process, various aspects of service pricing, price cartel, Pricing in Indian context, regulatory price environment.				
<b>Unit 4: Marketing Communications:</b>  Concept & Importance of Marketing Communication, Steps involved in the process of Communication, Barriers to Marketing Communication, Marketing Communication Mix: Concept & Elements, Concept and Importance of Advertising, Sales Promotion, Personal Selling & Publicity, Advertising Media: Types. New Trends in Marketing Communication.		15		
<b>Unit-5: Advertising Process:</b>  Advertising Appeal, Copy Writing, Headline, Illustration, Message, Copy Type, Campaign Planning, Different Types of Media, Media Planning, Scheduling, Advertising. Agency Roles, Relationships with Clients, Role of Advertising Department, Measuring Advertising Effectiveness, Legal and Ethical Aspects of Advertising.		15		
<b>Unit 6: Sales Promotion:</b>  Meaning, Nature and Function, Types, Sales Promotion Techniques (Sample Distribution), Coupon, Price off, premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions, Role of Sales force, Limitation of Sales Promotion.		15		

**Teaching Plan: 2022-23**  
**Department: Commerce; Sem: VI**  
**Course Code: FACGGEC02T, Course Title: Marketing Management &**  
**Human Resource Management.**  
**Core Course:..... Credit – 6 FM – 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b><u>Module: I – Marketing Management:</u></b>  <b>Unit – 1: Introduction to Marketing Management:</b>  Marketing Management: Definition, Nature & Importance. Distinction between selling &		15		

marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing. Marketing Mix: Concept & Elements. Consumer Behavior: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation. Factors determining Market Segmentation.				
<b>Unit – 2: Product &amp; Pricing:</b>  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.		15		
<b>Unit – 3: Physical Distribution &amp; Promotion:</b>  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.		15		
<b><u>Module: II Human Resource management (HRM):</u></b>  <b>Unit – 4: Fundamentals of HRM:</b>  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.		15		
<b>Unit – 5: Acquisition &amp; Development of Human Resource:</b>  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		15		

methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits.				
<b>Unit – 6: Maintenance of Human Resource:</b> 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.		15		

**Course Code: FACSSEC04M, Course Title: Business Communication & e-commerce**  
**Core Course:..... Credit – 2 FM – 25**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b>Module: I- Business Communication:</b>  <b>Introduction:</b>  Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.				
<b>Types of Communication:</b>  Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network.				
<b>Tools of Communication:</b>  Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing.				
<b>Drafting:</b>  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.				
<b>Module: II- E-Commerce:</b>  <b>Introduction:</b> E-Commerce-meaning, nature, concepts, types, Advantages of E-commerce; forces behind e-commerce, e-governance  [meaning, types, significance, and real life examples].				
<b>E-commerce business models:</b>  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)				
<b>Digital Payment:</b>  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.				
<b>New Trends in E-Commerce:</b>  Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media objectives, advantages and disadvantages, procedures.				

**Course Code: FACGDSE09T, Course Title: Retail Management and Marketing of Services.**

**Core Course:..... Credit – 6 FM – 75**

<b>Course Content</b>	<b>Teacher's Name</b>	<b>Unit wise no. of classes (In hour)</b>	<b>Teaching Days in a semester</b>	<b>Remarks</b>
<b><u>Module I: Retail Management:</u></b>  <b>Introduction to Retail Management:</b> Meaning/Definition of Retail Management; Importance; Functions. <b>Retail Formats:</b> Concept; Types of Retailing – Multi Channel Retailing, Single.		20		

<b>Retailing in India:</b> Present scenario of retailing in India; Factors determining Growth of Retailing in India; Impact of Retail in Nation's Economy.				
<b>Pricing in Retail:</b>  Concept of Pricing in Retailing; Factors affecting Retail Pricing; Importance of Retail Pricing.		15		
<b>Promotion in Retail:</b>  Need and Objective of Promotional Mix in Retailing; Promotional Mix and Strategy development; Customer Relationship Management.		10		
<b>Module II: Marketing of Services:</b> <b>Introduction to Services Marketing – Overview:</b> Concept of services; Types; Function; Nature; Characteristics; Understanding Services Customers; Impact of service marketing in the economy of a country. Managing Services Quality; Relationship marketing – Concept; Service Communication Mix; Communication Strategy.		10		
<b>Issues in Marketing Mix of Services:</b>  Service- Product or Packages; Pricing in Services; Place in Services; Promotion of Service; People in Services; Physical Evidence; Process Management.		15		
<b>Service Marketing in Non-profit and profit</b>  <b>Organizations:</b> Travel and Tourism; Financial Services; Information Technology Services; Media Services; Health Care Services; Educational Services.		15		

**Course Code: FACGDSE10T, Course Title: Rural Marketing and International Marketing.**

**Core Course:..... Credit – 6 FM – 75**

Course Content	Teacher's Name	Unit wise no. of classes (In hour)	Teaching Days in a semester	Remarks
<b>Unit 1: Rural Marketing – An Overview:</b>  Concept, scope and importance, rural vs. urban marketing, Current trends in Rural Markets in India. Characteristics, Attitude and		20		



Behavior, Buying patterns and factors influencing rural consumer.				
<b>Unit 2: Rural Products &amp; Organizations – Different Types</b> : Types of products – seeds, fertilizers, agro chemicals and their markets, Role of Government and other Organizations in Marketing Agricultural Products. Types of Cooperative marketing, Structure of co-operations, Problems of Rural Marketing and Agricultural Marketing.		25		
<b>Unit 3: International Marketing – An Overview:</b> Definition of international marketing, domestic vs. international marketing, process of internationalization, EPRG framework.		10		
<b>Unit 4: International Marketing Environment:</b> Economic -cultural – culture and its characteristics, influence of culture on consumption decisions, political and legal environment.		10		
<b>Unit 5: International Marketing Strategy &amp; Documentation:</b> International product life cycle, branding, Promotion strategies, standardization versus adaptation; Distribution: methods of entry into foreign markets, foreign market channels; International pricing methods: transfer pricing, dumping, countertrade, factors affecting pricing. Process of importing and exporting; Documentation: certificate of origin, bill of lading, letter of credit.		25		