



Department of Commerce

Maulana Azad College

8, Rafi Ahmed Kidwai Road, Kolkata - 700013
 Email: commerce@maulanaazadcollegekolkata.ac.in
 Website: <https://maulanaazadcollegekolkata.ac.in>

Syllabus: [View](#)

Curriculum / Lesson Plan : 2022-23

Undergraduate Honours / General Course (CBCS) under University of Calcutta

Semester, [Honours / General], [Period of Semester]	Course Code	Course Name	Brief Description of the Topics	Name of the Faculty	No. of Lectures
Sem - I Honours (July - December)	CC 1.2	Principles of Management	Unit 1: Introduction Unit 2: Planning Unit 5: Motivation and Control Unit IV : Organizing, IV: Directing and staffing V : Co-ordination	Keshab Chandra Sinha , Camellia C. Burman	
	CC 1.1 Ch	Financial Accounting	Depreciation, Consignment, Self - Balancing Ledger & Sectional Balancing Systems, Sale or Return, Inventory Valuation, Basic Double Entry, Capital and Revenue Transactions, Financial Accounts and Balance Sheet of Proprietary Concern, Cash Basis and Accrual Basis of Accounting, Manufacturing Account, Accounting from Incomplete Records and Single entry, Insurance claims, Unit V : Bad debts and provision for Bad debts Unit VI : Adjusting entries, closing entries and opening entries. Unit VII : Rectification of Errors Unit XII : Final Accounts and Balance Sheet of Non -Profit Seeking concerns	Keshab Chandra Sinha, Madhu Sarada, Ujjal Sanyal, Camellia C. Burman	
Sem - I General (July - December)	GE 1.1 Chg	Microeconomics I & Statistics	Module I: Microeconomics: Unit 1 to Unit 3, Module II: Statistics (Unit 1 To 5)	Madhu Sarada, Chandrani Bhattacharjee	
		CC 1.1 Chg Business Laws	Unit IV : The Negotiable Instruments Act 1881 V : Consumer Protection Act, 1986, Unit 1: The Indian Contract Act 1872 Unit 2: Sale of Goods Act, 1930 Unit 3: Partnership Laws A The Partnership Act 1932 B The Limited Liability Partnership Act 2008	Ujjal Sanyal , Chandrani Bhattacharjee	



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Sem - II Honours (January - June)	CC 2.1 Chg	Company Law	UNIT 5: Corporate Meeting, Unit II: Formation of Company, Unit IV : Share and Debenture, Unit: 1: Introduction to Company Law	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
	CC 2.2 Chg	Marketing Management & Human Resource Management	Module II: Human Resource Management Unit 4: Training & Development, Module II: Human Resource Management Unit 4: Training & Development, Unit IV: Pricing, Distribution Channels & Physical Distribution, Module – II : Human Resource Management Unit III: Recruitment & Selection Unit -V: Job Evaluation & Performance Appraisal, Marketing Management Unit II : Consumer Behaviour or Market Segmentation Unit III: Product Module II : Human Resource Management Unit I : Nature and Scope Unit II : Human Resource Planning	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
Sem - II Honours (January - June)	CC 2.1 Ch	Cost & Management Accounting	Unit IV: Overhead & Cost statement Unit V: Cost Book Keeping, Unit 3: Employees Cost and Incentive System Unit 6: Job, Contract & Batch Costing, Unit 1: Introduction, Unit VI: Process Costing, Unit IV: Overhead & Cost statement Unit V: Cost Book Keeping, Unit II : Material Cost, vi) Operating Cost	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
Sem - II General (January - June)	GE 2.1 Chg	E-Commerce & Business Communication	Module II: Business Communication, Module I: E -Commerce Unit: 1 To 5	Madhu Sarada, Chandrani Bhattacharjee	



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Sem - III Honours (July - December)	CC 3.1 Ch	Financial Accounting- II	Unit 3: Hire Purchase & Instrumentpayment System Unit 4: Departmental Accounts,Unit IV: Investment Account,Unit 1: Partnership Accounts: Dissolution of Firms.,Unit II: Branch Account Unit VI: Business Acquisition and Conversion of Partnership into limited Company	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
	CC 3.2 Ch	Indian Financial System	Unit IV: Financial Service Unit V: Inventors Protection,Unit 2: Capital Market,Unit 1: Financial System and Its Components,Unit IV: Financial Service Unit V: Inventors Protection,Unit II : Money Market Unit III : Financial Institution	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
Sem - III Honours (July - December)	SEC 3.1 Chg	Information Technology & Its' Business	Module I & II: IT ACT 2000, Cyber Crime & Practic al Module I & II IV: Security & Encryption & IT Practical,Unit II: Module – I: Theory Un it III: Internet and its application : Module – II: Practical,Unit 1: Information Technology in Business	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
	GE 3.3 Chg	Business Maths & Statistics	Module I: Unit 1 to 5, Module II: Unit 6 to 10	Chandrani Bhattacharjee	



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Sem - IV Honours (January - June)	CC 4.1 Ch	Taxation - 1	Unit 5: Income from Salary , Unit 16: Set Off or Carry Forward of Losses, Unit 17: Deduction from Gross Total Income,Unit 5: Income from Salary , Unit 16: Set Off or Carry Forward of Losses, Unit 17: Deduction from Gross Total Income,Unit 1: Introduction of Basic Concepts of Taxation, Unit II: Residential Status.,Unit IV : Income from House Property (viii) Agricultural Income, Unit III: Income Exempt from Tax,Unit IV: Profits and gains of a business or Profession. Unit VII: Capital gains Unit VIII : Income from other sources	Keshab Chandra Sinha,Chandrani Bhattacharjee,Ujjal Sanyal,Madhu Sarada, Camellia C. Burman	
	CC 4.2 Ch	Cost & Management Accounting	Unit 2: Activity Based Costing - ABC Analysis Unit 5: Cost Volume Profit Analysis & Marginal Costing, Unit I: Joint Product & By Product, Unit IV: Standard Costing, Unit III: Budget and Budgetary Co ntrol Unit VI: Short term decision making.	Keshab Chandra Sinha,Chandrani Bhattacharjee,Ujjal Sanyal,Madhu Sarada, Camellia C. Burman	
Sem - IV Honours (January - June)	GE 4.1 Chg	Microeconomics II & Indian Economy	Module 1: Microeconomics Unit 1 - Unit 3, Module II: Indian Economy Unit 1 to 4	Madhu Sarada, Chandrani Bhattacharjee	
	CC. 4.3 Chg	Entrepreneurship Development and Business Ethics	Module II Unit V: Ethics and Corporate Governance, Module: I: Unit III: Sources of Business Ideas and test of feasibility . Module: II: Business Ethics : Unit - III : Ethics in Management, Unit IV: Corporate culture, Module: I: Unit IV: Modernization of business start up Module: II: Business Ethics Unit - I: Introduction of Business Ethics Unit -II: Principles of Business Ethics, Module I: Entrepreneurship Development Unit 1: Introduction Unit 2: Public & Private System of Stimulation	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	



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Sem - V Honours (July - December)	CC 5.1 Ch	Auditing & Assurance	Unit 4: Vouching, Verification & Vaulation, Unit – 1 Concept, Need and Purpos e of Audit, Unit – II Audit Procedures and Techniques, Unit - V Other Thrust Areas, Unit III : Audit risk and internal control Unit VI: Audit Report and Certificate, Unit V : Company Audit, Unit 2: Audit Procedure & Technics	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
	CC 5.2 Ch	Taxation II	Module I: Unit 1: Assessment of Return Module II: Unit 5: Input & Output T ax - Computation, Input Tax Credit & Composition of Scheme, Module I: Direct Tax : Unit II: Interest on Fees Module II: Unit IV: Tax Event, Supply Concept, Time, Value and Place, Charge of GST, Module – I – Direct Tax: Unit III : Advance Tax, Unit V: TDS Module II -Unit – I: Basic concept of Indirect Tax & Overview of GST, Module I: Direct Taxes Unit – I: Computation of Total income of Tax Payable Unit – II: Provision for Filing of return. Module: Unit – IV : Custom duty	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
Sem - V Honours (July - December)	DSE 5.2 A	Corporate Accounting	Unit 2: Buy Back & Redemption of Preference Shares Unit 3: Company Final Accounts, Unit 1: Valuation of Goodwill and Shares, Unit IV : Redemption of Debenture Unit V : Company Merger and Reconstruction, Unit I : Company Introduction Accounting for Share & Debentures	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
	DSE 5.1 A	Economics II & Advance Business Mathematics	Module I: Unit 1 to 5 Module II: Unit 1 to 5	Chandrani Bhattacharjee	



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Sem - VI Honours (January - June)	DSE 6.1 A	Financial Reporting & Financial Statement Analysis	Unit 1: Holding Company Unit 3: Fund Flow Statement, Unit II: Accounting Standard, Unit V : Introduction to Financial Statement Analysis & Common size Balance Sheet, Unit IV: Analysis Cash flow Statement Unit VI: Accounting Ratios,	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
	DSE 6.2 A	Financial Management	Unit 3: Leverage and Capital Structure Theories Unit 8: Dividend Decisions , Unit 1: a) Introduction (b) Basic Concepts II: Sources of Finance & Cost of Capital, Unit IV : Working Capital Management Unit I Unit V : Working Capital Management Unit 2, Unit VI : Capital Expenditure decision - Unit - I Unit VII: Capital Expenditure Decision Unit II	Keshab Chandra Sinha, Chandrani Bhattacharjee, Ujjal Sanyal, Madhu Sarada, Camellia C. Burman	
	CC 6.1 Ch	Project Work	As per CU guidelines	Keshab Chandra Sinha, Madhu Sarada, Ujjal Sanyal, Camellia C. Burman	
	Sec 6.1 Chg	Computerised Accounting & E-filing	Unit I : Computerized Accounting Unit III : E-filing and Tax Return, Unit 2: Designing Computerised Accounting System	Camellia C. Burman, Chandrani Bhattacharjee	


 Head
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