

**AZAD HIND FOUZ SMRITI MAHAVIDYALAYA**

**Department of Commerce  
Academic Plan and Syllabus Structuring for Semester I, III and V (2021-2022)  
[July to December]**

<b>SEMESTER I</b>						
<b>Paper</b>	<b>Module/ Unit</b>	<b>Topic</b>	<b>Teacher</b>	<b>To be taught in Month/Week</b>	<b>Mode of Teaching</b>	<b>Continual Internal Assessment</b>
<b>GE 1.1 Chg : MICROECONOMICS I &amp; STATISTICS (50+50)</b>						
<b>Module I: Microeconomics I</b>						
<b>GE 1.1 Chg</b>	I	Demand and Consumer behaviour	-	-	-	No
	II	Production and Cost	-	-	-	No
	III	Perfect Competition	-	-	-	No
<b>Module II: Statistics</b>						
<b>GE 1.1 Chg</b>	I	Fundamentals	SM	July, 2021	Lecture	No
	II	Measures of Central Tendency	SM	July, 2021	Lecture	No
	III	Measures of Dispersion	SM	August, 2021	Lecture	No
	IV	Moments, Skewness and Kurtosis	SM	September, 2021	Lecture	No
	V	Interpolation	SM	November & December, 2021	Lecture	No
<b>CC 1.1 Chg: BUSINESS LAWS</b>						
<b>CC 1.1 Chg</b>	I	The Indian Contract Act, 1872	SM	July, 2021	Lecture	No
	II	The Sale of Goods Act, 1930	SM	August, 2021	Lecture	No
	III A	Partnership Laws: The Partnership Act, 1932	SM	September, 2021	Lecture	No
	III B	Partnership Laws: The Limited Liability Partnership Act, 2008	SM	November, 2021	Lecture	No

	IV	The Negotiable Instruments Act 1881	SM	November & December, 2021	Lecture	No
	V	Consumers Protection Act, 1986	SM	December, 2021	Lecture	No
<b>CC 1.2 Chg: PRINCIPLES OF MANAGEMENT</b>						
<b>CC 1.2 Chg</b>	I	Introduction	SM	July, 2021	Lecture	No
	II	Planning	PB	July, 2021	Lecture	No
	III	Organizing	SM	August, 2021	Lecture	No
	IV	Directing and Staffing	SM	September, 2021	Lecture	No
	V	Motivation, Co-ordination and Control	SM	November & December, 2021	Lecture	No
<b>CC 1.1 Cg: FINANCIAL ACCOUNTING-I</b>						
<b>CC 1.1 Cg</b>	I	Introduction	SM	July, 2021	Lecture	No
	II	Concepts for determination of business income	PB	July, 2021	Lecture	No
	III	Introduction to Accounting Standard	SM	July, 2021	Lecture	No
	III	Introduction to Accounting Theory	PB	July, 2021	Lecture	No
	IV	Final accounts of Trading Concern	PB	August, 2021	Lecture	No
	V	Financial statements from Incomplete records and of NPO	PB	September, 2021	Lecture	No
	VI	Accounting for special sales transaction	PB	September, 2021	Lecture	No
	VI	Sectional and Self balancing ledger	PB	November, 2021	Lecture	No
VI	Insurance claim for loss of stock and for loss of profit	PB	December, 2021	Lecture	No	

<b>SEMESTER III</b>						
<b>Paper</b>	<b>Module/ Unit</b>	<b>Topic</b>	<b>Teacher</b>	<b>To be taught in Month/Week</b>	<b>Mode of Teaching</b>	<b>Continual Internal Assessment</b>
<b>SEC 3.1 Chg: INFORMATION TECHNOLOGY &amp; ITS APPLICATION IN BUSINESS</b>						
<b>Module I</b>						
<b>Information Technology and Its Application in Business (Theory)</b>						
<b>SEC 3.1 Chg</b>	I	Information Technology and Business	PB	July, 2021	Lecture	No
	II	Data Organization and Data Base Management System	PB	August, 2021	Lecture	No
	III	Internet and Its Applications	SM	July & August, 2021	Lecture	No
	IV	Security and Encryption	SM	September & November, 2021	Lecture	No
	V	IT Act. 2000 and Cyber Crimes	SM	December, 2021	Lecture	No
<b>Module II</b>						
<b>Information Technology and Its Application in Business (Practical)</b>						
<b>SEC 3.1 Chg</b>	I	Word Processing	SM	July, 2021	Lecture & Practical	No
	II	Preparing Presentations	SM	July, 2021	Lecture & Practical	No
	III	Spreadsheet and its Business Applications	PB	August, 2021	Lecture & Practical	No
	IV	Database Management System	PB	September, 2021	Lecture & Practical	No
	V	Website Designing	SM	September & November, 2021	Lecture & Practical	No
<b>GE 3.3 Chg: BUSINESS MATHEMATICS &amp; STATISTICS</b>						
<b>Module I</b>						
<b>Business Mathematics</b>						
	I	Permutations and Combinations	-	-	-	No
	II	Set Theory	-	-	-	No

<b>GE 3.3 Chg</b>	III	Binomial Theorem	-	-	-	No
	IV	Logarithm	-	-	-	No
	V	Compound Interest and Annuities	-	-	-	No
<b>Module II Statistics</b>						
<b>GE 3.3 Chg</b>	VI	Correlation and Association	SM	July, 2021	Lecture and Practical Exercise	No
	VII	Regression Analysis	SM	August, 2021	Lecture and Practical Exercise	No
	VIII	Index Numbers	SM	September, 2021	Lecture and Practical Exercise	No
	IX	Time Series Analysis	SM	November, 2021	Lecture and Practical Exercise	No
	X	Probability Theory	SM	December, 2021	Lecture and Practical Exercise	No
<b>CC 3.1 Cg: FINANCIAL ACCOUNTING – II</b>						
<b>CC 3.1 Cg</b>	I	Partnership accounts-I	SM	1 <sup>st</sup> to 3 <sup>rd</sup> Week of July, 2021	Lecture and Practical Exercise	No
	II	Partnership accounts-II	PB	1 <sup>st</sup> to 3 <sup>rd</sup> Week of July, 2021	Lecture and Practical Exercise	No
	III	Branch accounting	SM	July & August, 2021	Lecture and Practical Exercise	No
	IV	Hire purchase and Instalment payment system	SM	August, 2021	Lecture and Practical	No

					Exercise	
	V	Departmental accounts	PB	3 <sup>rd</sup> & 4 <sup>th</sup> Week of August, 2021	Lecture and Practical Exercise	No
	VI	Investment Accounts	SM	September & November, 2021	Lecture and Practical Exercise	No
	VII	Business Acquisition and Conversion of partnership into limited company	PB	1 <sup>st</sup> Week of October, 3 <sup>rd</sup> & 4 <sup>th</sup> Week of November, 2021	Lecture and Practical Exercise	No

SEMESTER V						
Paper	Module/Unit	Topic	Teacher	To be taught in Month/Week	Mode of Teaching	Continual Internal Assessment
<b>CC 5.1Cg: AUDITING &amp; ASSURANCE</b>						
CC 5.1Cg	I	CONCEPT, NEED AND PURPOSE OF AUDIT	SM	July, 2021	Lecture	No
	II	AUDIT PROCEDURES AND TECHNIQUES	SM	July & August, 2021	Lecture	No
	III	INTERNAL CONTROL SYSTEM	SM	August & September, 2021	Lecture	No
	IV	VOUCHING, VERIFICATION AND VALUATION	SM	September & November, 2021	Lecture	No
	V	COMPANY AUDIT	SM	November, 2021	Lecture	No
	VI	AUDIT REPORT AND CERTIFICATE	SM	November, 2021	Lecture	No
	VII	OTHER THRUST AREAS	SM	December, 2021	Lecture	No
<b>DSE 5.1A: TAXATION-II</b>						
<b>Module I DIRECT TAX</b>						
	I	Computation of Total Income and Tax Payable	PB	July & August, 2021	Lecture	No

<b>DSE 5.1A</b>	II	TAX MANAGEMENT CONCEPT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS	PB	August & September, 2021	Lecture	No
	<b>Module II INDIRECT TAXES</b>					
<b>DSE 5.1A</b>	III	Central Sales Tax	PB	September, 2021	Lecture	No
	IV	West Bengal Value Added Tax	PB	November, 2021	Lecture	No
	V	Central Excise	PB	November, 2021	Lecture	No
	VI	Customs	PB	December, 2021	Lecture	No
<b>DSE 5.2 A: CORPORATE ACCOUNTING</b>						
<b>DSE 5.2 A</b>	I	Company –Introduction And Accounting for Shares & debentures	PB	July, 2021	Lecture	No
	II	Buy back and Redemption of preference shares	PB	July & August, 2021	Lecture	No
	III	Company Final Accounts	PB	August & September, 2021	Lecture	No
	IV	Redemption of debenture	PB	November, 2021	Lecture	No
	V	Valuation	PB	November, 2021	Lecture	No
	VI	Company Merger And Reconstruction	PB	December, 2021	Lecture	No

**Department of Commerce**  
**Academic Plan and Syllabus Structuring for Semester II, IV and VI (2021-2022)**  
**[January to June]**

<b>SEMESTER II</b>						
<b>Paper</b>	<b>Module/ Unit</b>	<b>Topic</b>	<b>Teacher</b>	<b>To be taught in Month/Week</b>	<b>Mode of Teaching</b>	<b>Continual Internal Assessment</b>
<b>GE 2.1 Chg : E-COMMERCE &amp; BUSINESS COMMUNICATION (50+50)</b>						
<b>Module I: E-Commerce (50)</b>						
<b>GE 1.1 Chg</b>	I	Introduction to E-Commerce	SM	1 <sup>st</sup> & 2 <sup>nd</sup> Week of January, 2022	Lecture	No
	II	E-CRM and Supply Chain Management	PB	1 <sup>st</sup> & 2 <sup>nd</sup> Week of January, 2022	Lecture	No
	III	Digital Payment: Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money] and etc.	SM	1 <sup>st</sup> , 2 <sup>nd</sup> , & 3 <sup>rd</sup> Week of February, 2022	Lecture	No
	IV	Enterprise Resource Planning (ERP)	PB	2 <sup>nd</sup> & 3 <sup>rd</sup> Week of February, 2022	Lecture	No
	V	New Trends in E-Commerce	SM	March to April, 2022	Lecture	No
<b>Module II: Business Communication (50)</b>						
<b>GE 1.1 Chg</b>	VI	Introduction to Business Communication: Definition, objectives, importance, elements, process, forms, models, etc.	PB	January, 2022	Lecture	No
	VII	Types of Communication	PB	February, 2022	Lecture	No
	VIII	Tools of Communication	SM	January & February, 2022	Lecture	No
	IX	Drafting: Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry	SM	March & April, 2022	Lecture	No
<b>CC 2.1 Chg: COMPANY LAW</b>						

<b>Company Law (100)</b>						
<b>CC 2.1 Chg</b>	I	<b>Introduction to Company:</b> Meaning, Definition, Features, Companies Act 2013, Kinds of Companies, etc.	SM	1 <sup>st</sup> & 3 <sup>rd</sup> Week of January, 2 <sup>nd</sup> & 3 <sup>rd</sup> Week of February, 2022	Lecture	No
	II	<b>Formation of Company:</b> Steps of formation, Promotion Stage, Meaning and Position of Promoter and Functions of Promoter, Incorporation Stage: Meaning, Contents, Forms of Memorandum of Association & Articles of Association, etc.	SM	February, 2022	Lecture	No
	III A	<b>Company Administration:</b> Director ( Concept and Definition), Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, etc.	SM	February & March, 2022	Lecture	No
	III B	<b>Company Administration:</b> Managerial Personnel (Definition, Appointment and Qualifications), Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer. etc.	SM	March & April, 2022	Lecture	No
	IV	<b>Share Capital and Debenture</b>	SM	March & April, 2022	Lecture	No
	V	<b>Corporate Meetings</b>	SM	March & April, 2022	Lecture	No
<b>CC 2.2 Chg: Marketing Management and Human Resource Management (50+50)</b>						
<b>Module I: Marketing Management (50)</b>						
<b>CC 2.2 Chg</b>	I	<b>Introduction:</b> Nature, scope and importance of marketing; Selling vs. Marketing; Marketing mix, Marketing environment, etc.	SM	January, 2022	Lecture	No
	II	<b>Consumer Behaviour and Market segmentation,</b> Product differentiation vs. market segmentation	SM	January, 2022	Lecture	No
	III	<b>Product: Introduction, Importance,</b> Concept of product mix; Branding, packaging and labeling; Product life-cycle; etc.	SM	February, 2022	Lecture	No

	IV	<b>Pricing, Distribution Channels and Physical Distribution</b>	SM	March, 2022	Lecture	No
	V	<b>Promotion and Recent developments in marketing</b>	SM	April, 2022	Lecture	No
<b>Module II: Human Resource Management</b>						
CC 2.2 Chg	VI	<b>Introduction to Human Resource Management:</b> Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance	SM	January, 2022	Lecture	No
	VII	<b>Human Resource Planning</b>	SM	February, 2022	Lecture	No
	VIII	<b>Recruitment and Selection</b>	SM	March, 2022	Lecture	No
	IX	<b>Training and Development</b>	SM	April, 2022	Lecture	No
	X	<b>Job Evaluation and Performance Appraisal</b>	SM	April, 2022	Lecture	No
<b>CC 2.1Cg: Cost &amp; Management Accounting I (100)</b>						
<b>Cost &amp; Management Accounting I</b>						
CC 2.1 Cg	I	<b>Introduction of Costing,</b> Definition of Costing, Objectives, Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, etc.	PB	January, 2022	Lecture	No
	II	<b>Material Costs:</b> Purchase of materials, Storage of materials, Materials control, Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average, etc.	PB	January, 2022	Lecture	No
	III	<b>Employee Cost and Incentive Systems</b>	PB	February, 2022	Lecture	No
	IV	<b>Overhead And Presentation of Cost</b>	PB	February, 2022	Lecture	No
	V	<b>Cost Book-keeping:</b> Non-Integrated System and Reconciliation	PB	March, 2022	Lecture	No
	VI	<b>Costing Methods:</b> Job Costing and Batch Costing, Contract Costing, Service Costing, Process costing, etc.	PB	April, 2022	Lecture	No

SEMESTER IV						
Paper	Module/ Unit	Topic	Teacher	To be taught in Month/Week	Mode of Teaching	Continual Internal Assessment
<b>GE 4.1 Chg: Microeconomics-II &amp; Indian Economy (50+50)</b>						
<b>Module I: Microeconomics II (50)</b>						
GE 4.1 Chg	I	<b>Monopoly:</b> Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm, etc.	-	-	-	No
	II	<b>Imperfect Competition:</b> Concept, Monopolistic Competition, Oligopoly, Non-Collusive Oligopoly, Sweezy's Kinked demand Curve Model, etc.	-	-	-	No
	III	<b>Factor Price Determination:</b> Introduction, Marginal Productivity Theory of Distribution, Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour, etc.	-	-	-	No
<b>Module II: Indian Economy (50)</b>						
GE 4.1 Chg	I	<b>Basic Issues in Economic Development:</b> Concepts and measures of development and underdevelopment; Concept of national income: GDP,GNP, etc.	-	-	-	No
	II	<b>Basic Features of Indian Economy</b>	-	-	-	No
	III	<b>Sectoral Trends and Issues:</b> Agricultural Sector, Industry and Service Sector, External Sector, etc.	-	-	-	No
	IV	<b>Social Issues in Indian Economy:</b> Poverty Problem, Unemployment Problem, etc.	-	-	-	No
<b>CC 4.1 Chg: Entrepreneurship Development and Business Ethics (50+50)</b>						
<b>Module II: Entrepreneurship Development (50)</b>						
	I	<b>Introduction:</b> Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India, etc.	SM	January, 2022	Lecture	No

CC 4.1 Chg	II	Public and private system of stimulation, support and sustainability of entrepreneurship, Requirement, availability and access to finance, marketing assistance, etc.	SM	February, 2022	Lecture	No
	III	Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal, etc.	SM	March, 2022	Lecture	No
	IV	Mobilizing Resources, Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts, etc.	SM	March & April, 2022	Lecture	No
<b>Module II: Business Ethics (50)</b>						
CC 4.1 Chg	I	Introduction & Meaning of Business Ethics, Scope, Types of Ethics, features, Factors influencing Business Ethics	SM	January, 2022	Lecture	No
	II	Principles of Business Ethics	SM	February, 2022	Lecture	No
	III	Ethics in Management	SM	February, 2022	Lecture	No
	IV	Corporate Culture	SM	March, 2022	Lecture	No
	V	Ethics & Corporate Governance	SM	April, 2022	Lecture	No
<b>CC 4.1 Cg Taxation-I (100)</b>						
CC 4.1 Cg	I	Basic Concepts and Definitions under IT Act	PB	January, 2022	Lecture	No
	II	Residential Status and Incidence of Tax	PB	January, 2022	Lecture	No
	III	Incomes which do not form part of Total Income	PB	February, 2022	Lecture	No
	IV	Agricultural Income	PB	February, 2022	Lecture	No
	V	Heads of Income and Provisions governing Heads of Income: Salaries and Income from House property	PB	March, 2022	Lecture	No
	VI	Heads of Income and Provisions governing Heads of Income: Profits and Gains of Business or Profession, Capital Gains, Income from Other Sources, etc.	PB	March, 2022	Lecture	No
	VII	Income of other Persons included in Assessee's Total Income	PB	April, 2022	Lecture	No
	VIII	Set off and Carry Forward of Losses	PB	April, 2022	Lecture	No
	IX	Deductions from Gross Total Income & Rebate u/s 87A	SM	April, 2022	Lecture	No
<b>CC 4.2 Cg Cost and Management Accounting –II (100)</b>						

Cost and Management Accounting –II (100)						
CC 4.2 Cg	I	Joint Product and By products, Apportionment of common costs to joint products, etc.	PB	January, 2022	Lecture	No
	II	Activity Based Costing (ABC)	PB	January, 2022	Lecture	No
	III	Budget and Budgetary Control: Fixed and Flexible budget, preparation of cash budget, flexible budget.	PB	February, 2022	Lecture	No
	IV	Standard Costing	PB	February, 2022	Lecture	No
	V	CVP Analysis, Marginal Costing	PB	March, 2022	Lecture	No
	VI	Short term Decision, Make or Buy Decisions, etc.	PB	April, 2022	Lecture	No

SEMESTER VI						
Paper	Module/ Unit	Topic	Teacher	To be taught in Month/Week	Mode of Teaching	Continual Internal Assessment
<b>SEC 6.1 Chg: Computerised Accounting and e-Filing of Tax Returns (100) (Practical)</b>						
SEC 6.1 Chg	I	Computerized Accounting Package: Using Generic Software	SM	January & February, 2022	Practical	No
	II	Designing Computerized Accounting System	PB	January & February, 2022	Practical	No
	III	E-filing of Tax return	PB	March & April, 2022	Practical	No
<b>DSE 6.1 AG: Financial Reporting and Financial Statement Analysis (100)</b>						
DSE 6.1 AG	I	Holding Company	PB	January, 2022	Lecture	No
	II	Accounting Standards	PB	February, 2022	Lecture	No
	III	Fund Flow Statement	SM	January, 2022	Lecture	No
	IV	Cash Flow Statement	SM	February, 2022	Lecture	No
	V	Introduction to Financial Statements Analysis	PB	March, 2022	Lecture	No
	VI	Accounting Ratios for FSA	PB	April, 2022	Lecture	No
<b>DSE 6.2 AG: Financial Management (100)</b>						

<b>DSE 6.2 AG</b>	I	Introduction: Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, etc.	SM	January, 2022	Lecture	No
	II	Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity, Risk-return relationship (concepts only)	PB	January, 2022	Lecture	No
	III	Sources of Finance and Cost of Capital	SM	February, 2022	Lecture	No
	IV	Leverage and Capital Structure Theories	SM	March, 2022	Lecture	No
	V	Working Capital Management (1)	PB	February, 2022	Lecture	No
	VI	Working Capital Management (2)	PB	February, 2022	Lecture	No
	VII	Capital Expenditure Decisions (1)	PB	March, 2022	Lecture	No
	VIII	Capital Expenditure Decisions (2)	PB	March, 2022	Lecture	No
	IX	Dividend Decisions	SM	April, 2022	Lecture	No