

KHUDIRAM BOSE CENTRAL COLLEGE (DEPARTMENT OF COMMERCE)

ACADEMIC CALENDER 2022-2023

SEMESTER-I (HONS & GEN)

FINANCIAL ACCOUNTING-I (CC1.1Ch/CC1.1Cg)

TEACHER	ABM	TD	CD
UNIT-I	INTRODUCTION/ ACCOUNTING THEORY SINGLE ENTRY DEPRECIATION	CAPITAL AND REVENUE TRANSACTION RECTIFICATION OF ERRORS SALE OR RETURN	RESERVES AND PROVISIONS ACCOUNTING STANDARD ADJUSTMENT ENTRIES
UNIT-II	FINAL ACCOUNT INSURANCE CLAIM	SELF BALANCING	NON PROFIT ORGANIZATION

PRINCIPLES OF MANAGEMENT (CC1.2Chg)

TEACHER	TD	CRK	ANB
UNIT-I	INTRODUCTION PLANNING	ORGANIZING STAFFING	MOTIVATION AND CONTROL
UNIT-II	DIFFERENT SCHOOL OF MANAGEMENT THOUGHT	DIRECTING	CO-ORDINATION

Microeconomics-I (GE1.1Chg-Module-I)

TEACHER	ARB	JS
UNIT-I	DEMAND & CONSUMER BEHAVIOUR	PERFECT COMPETITION
UNIT-II	PRODUCTION & COST	PERFECT COMPETITION

STATISTICS (GE1.1Chg-Module-II)

TEACHER	SKB	ABM
UNIT-I	FUNDAMENTALS MEASURES OF DISPERSION	MEASURES OF CENTRAL TENDENCY
UNIT-II	MOMENTS, SKEWNESS & KURTOSIS INTERPOLATION	MEASURES OF CENTRAL TENDENCY

BUSINESS LAW (CC1.1Chg)

TEACHER	ANB	CD
UNIT-I	THE INDIAN CONTRACT ACT 1872 NEGOTIABLE INSTRUMENT ACT 1881	PARTNERSHIP ACT LLP ACT 2008
UNIT-II	SALE OF GOODS ACT 1930	COSUMER PROTECTION ACT 1986

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ACADEMIC CALENDER 2022-2023

SEMESTER-III (HONS & GEN)

FINANCIAL ACCOUNTING-II (CC3.1Ch CC3.1Cg)

TEACHER	ABM	CD	TD	ANB
UNIT-I	PARTNERSHIP-I	BRANCHACCOUNTING	BUSINESS ACQUISITION AND CONVERSION OF PARTNERSHIP INTO LIMITED COMPANY	DEPARTMENTAL ACCOUNTING
UNIT-II	PARTNERSHIP-II INVESTMENT ACCOUNTING	HIRE PURCHASE AND INSTALMENT PAYMENT SYSTEM	BUSINESS ACQUISITION AND CONVERSION OF PARTNERSHIP INTO LIMITED COMPANY	DEPARTMENTAL ACCOUNTING

BUSINESS MATHS AND STATISTICS (GE3.1Chg)

TEACHER	ABM	SKB
UNIT-I	PERMUTATION AND COMBINATION	LOGARITHM TIME SERIES SET THEORY BINOMIAL THEOREM
UNIT-II	INDEX PROBABILITY	COMPOUND INTEREST AND ANNUITIES CORRELATION AND ASSOCIATION REGRESSION

ITBG (SEC 3.1 Chg) (50+50)

TEACHER	TD
UNIT-I	INFORMATION TECHNOLOGY AND BUSINESS DATA ORGANIZATION AND DATA BASE MANAGEMENT SYSTEM INTERNET AND ITS APPLICATION/SECURITY AND ENCRYPTION/IT ACTS. 2000 AND CYBER CRIMES
UNIT-II	WORD PROCESSING/PREPARING PRESENTATION/SPREADSHEET AND ITS BUSINESS APPLICATION/DATABASE MANAGEMENT SYSTEM/WEBSITE DESIGNING

INDIAN FINANCIAL SYSTEM (CC3.2Ch)

TEACHER	JS	ARB	CRK
UNIT-I	FINANCIAL SYSTEM AND ITS COMPONENTS	FINANCIAL INSTITUTIONS	FINANCIAL MARKETS A) MONEY MARKET
UNIT-II	FINANCIAL SERVICES	INVESTORS PROTECTION	B) CAPITAL MARKET

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SEMESTER-V (HONS & GEN)

CC5.1CH: AUDITING & ASSUARANCE

TEACHER	TD	CD	ANB
	UNIT-II,UNIT-III	UNIT-I, UNIT V,UNIT-VI	UNIT-IV, UNIT-VII

CC5.2CH: TAXATION-II

TEACHER	ABM	CD	TD	CRK
	COMPUTATION OF TOTAL INCOME AND TAX PAYABLE	CONCEPT OF SUPPLY	REVERSE CHARGE MECHANISM	PROVISION FOR FILING OF RETURN
	INTEREST AND FEES	LEVAY OF GST	COMPOSITION SCHEME	ASSESSMENT OF RETURN
	BASIC CONCEPT OF GST	LOCATION OF SUPPLIER AND RECIPIENT AND PLACE OF SUPPLY	TAX INVOICE, BILL OF SUPPLY AND TIME OF PAYMENT OF GST	ADVANCE TAX TDS
	INPUT TAX CREDIT	STATUTORY TIME FOR ISSUE OF INVOICE AND TIME OF SUPPLY	CUSTOMS DUTY	
		VALUE OF TAXABLE SUPPLY		

DSE 5.1A: ECONOMICS

TEACHER	ARB	JS
	UNIT-I, UNIT-II	UNIT-III, UNIT-IV, UNIT-V

DSE 5.1A: BUSINESS MATHS

TEACHERS	ABM	SKB
	DIFFERENTIATION	FUNCTIOND,LIMIT AND CONTINUITY
	APPLICATION OF DERIVATIVES	INTEGRATION

DSE 5.2 A: CORPORATE ACCOUNTING

TEACHER	ABM	CD	TD	ANB
	UNIT -1 & 5	UNIT-6, UNIT-4	UNIT-3	UNIT-2

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SEMESTER-II (HONS & GEN)

E-COM & BUSINESS COMMUNICATION (GE2.1Chg)

TEACHER	TD	CRK	ANB	BP
UNIT-I	INTRODUCTION E-CRM & SCM	INTRODUCTION	INTRODUCTION TO ERP	TYPES OF COMMUNICATION
UNIT-II	DIGITAL PAYMENT	DRAFTING	NEW TRENDS IN E-COMMERCE	TOOLS OF COMMUNICATION

COMPANY LAW (CC2.1Chg)

TEACHER	ABM	CD	ANB
UNIT-I	INTRODUCTION TO COMPANY LAW	COMPANY ADMINISTRATION	CORPORATE MEETING
UNIT-II	SHARE CAPITAL AND DEBENTURE	FORMATION OF A COMPANY	CORPORATE MEETING

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT (CC2.1Chg)

TEACHER	ANB	CRK	BP
UNIT-I	INTRODUCTION CONSUMER BEHAVIOUR	NATURE & SCOPE HUMAN RESOURCE PLANNING RECRUITMENT & SELECTION	MARKET SEGMENTATION
UNIT-II	PRODUCT PRICING	TRAINING AND DEVELOPMENT HEALTHY WORK ENVIRONMENT	PROMOTION

COST & MANAGEMENT ACCOUNTING (CC2.1Ch & CC2.1Cg)

TEACHER	ABM	CD	TD	ANB
UNIT-I	MATERIAL COSTS LABOUR	INTRODUCTION COST BOOK KEEPING	JOB COSTING	CONTRACT COSTING
UNIT-II	OVERHEAD	PROCESS COSTING	SERVICE COSTING	CONTRACT COSTING

Environmental Studies (AECC 2.1Chg)

TEACHER	JS
UNIT-I	
UNIT-II	

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SEMESTER-IV (HONS & GEN)

GE 4.1Chg Micro economics I & Indian Economy

TEACHER	ARB-UNIT-I	JS-UNIT-II
	IMPERFECT COMPETITION	FACTOR PRICING DETERMINATION BASIC FEATURES OF INDIAN ECONOMY SOCIAL ISSUES IN INDIAN ECONOMY
	MONOPOLY	BASIC ISSUES IN ECONOMIC DEVELOPMENT SECTORAL TRENDS AND ISSUES

(CC 4.1Chg) Entrepreneurship Development and Business Ethics

TEACHER	TD	ANB	CRK	BP
ED	UNIT-I,UNIT-II &	UNIT-III	UNIT-IV	-
BE	UNIT-1	UNIT-III	UNIT-IV &UNIT-V	UNIT-II

(CC 4.1Ch) Taxation-I

TEACHER	ABM	CD	TD	CRK
UNIT-I	BASIC CONCEPTS AND DEFINITIONS UNDER IT ACT RESIDENTIAL STATUS AND INCEDENCE OF TAX	SALARIES INCOME FROM OTHER SOURCES	PROFITS AND GAINS OF BUSINESS AND PROFESSION	INCOME WHICH DO NOT FORM PART OF TOTAL INCOME SET OFF AND CARRY FORWARD OF TOTAL INCOME
UNIT-II	INCOME FROM HOUSE PROPERTIES CAPITAL GAIN	CALCULATION OF TOTAL INCOME	DEDUCTIONS FROM TOTAL INCOME REBATE U/S 87A	AGRICULTURAL INCOME

(CC 4.2Ch) Cost and Management Accounting-II

TEACHER	ABM	CD	TD	ANB
UNIT-I	CVP ANALYSIS, MARGINAL COSTING	BUDGET AND BUGETARY CONTROL	STANDARD COSTING	JOINT PRODUCT AND BY PRODUCT
UNIT-II	SHORT TERM DECISION MAKING	ACTIVITY BASED COSTING	STANDARD COSTING	JOINT PRODUCT AND BY PRODUCT

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SEMESTER-VI (HONS & GEN)

SEC 6.1 Computerized Accounting and e-Filing of Tax Returns (Hons)

TEACHER	CD	TD	ANB
UNIT-I	COMPUTERISED ACCOUNTING PACKAGE DESIGNING COMPUTERIZED ACCOUNTING SYSTEM	COMPUTERISED ACCOUNTING PACKAGE DESIGNING COMPUTERIZED ACCOUNTING SYSTEM	COMPUTERISED ACCOUNTING PACKAGE DESIGNING COMPUTERIZED ACCOUNTING SYSTEM
UNIT-II	E-FILING OF TAX RETURN PROJECT WORK(ASSIGNMENT BASED FOR EACH AND EVERY TOPIC SHOULD BE PREPARED)	E-FILING OF TAX RETURN PROJECT WORK(ASSIGNMENT BASED FOR EACH AND EVERY TOPIC SHOULD BE PREPARED)	E-FILING OF TAX RETURN PROJECT WORK(ASSIGNMENT BASED FOR EACH AND EVERY TOPIC SHOULD BE PREPARED)

SEC 6.1 Computerized Accounting and e-Filing of Tax Returns (Gen)

TEACHER	ABM	CD	TD	ANB
UNIT-I	COMPUTERISED ACCOUNTING PACKAGE DESIGNING COMPUTERIZED ACCOUNTING SYSTEM	COMPUTERISED ACCOUNTING PACKAGE DESIGNING COMPUTERIZED ACCOUNTING SYSTEM	COMPUTERISED ACCOUNTING PACKAGE DESIGNING COMPUTERIZED ACCOUNTING SYSTEM	COMPUTERISED ACCOUNTING PACKAGE DESIGNING COMPUTERIZED ACCOUNTING SYSTEM
UNIT-II	E-FILING OF TAX RETURN PROJECT WORK(ASSIGNMENT BASED FOR EACH AND EVERY TOPIC SHOULD BE PREPARED)	E-FILING OF TAX RETURN PROJECT WORK(ASSIGNMENT BASED FOR EACH AND EVERY TOPIC SHOULD BE PREPARED)	E-FILING OF TAX RETURN PROJECT WORK(ASSIGNMENT BASED FOR EACH AND EVERY TOPIC SHOULD BE PREPARED)	E-FILING OF TAX RETURN PROJECT WORK(ASSIGNMENT BASED FOR EACH AND EVERY TOPIC SHOULD BE PREPARED)

(CC 6.1 Ch) Project Work

TEACHER	ABM	CD	TD	ANB
UNIT-I	PROJECT WORK DISCUSSION GIVING GUIDELINES	PROJECT WORK DISCUSSION GIVING GUIDELINES	PROJECT WORK DISCUSSION GIVING GUIDELINES	PROJECT WORK DISCUSSION GIVING GUIDELINES
UNIT-II	PREPARE FOR PROJECT WORK	PREPARE FOR PROJECT WORK	PREPARE FOR PROJECT WORK	PREPARE FOR PROJECT WORK

(DSE 6.1 A**)Financial Reporting and Financial Statement Analysis

TEACHER	ABM	CD	ANB	TD
UNIT-I	HOLDINH COMPANY	ACCOUNTING STANDARDS	INTRODUCTION TO FSA (COMPARATIVE ,COMMONSIZE,AND TREND ANALYSIS)	CASH FLOW STATEMENT
UNIT-II	RATIO ANALYSIS	FUND FLOW STATEMENT	INTRODUCTION TO FSA (COMPARATIVE ,COMMONSIZE,AND TREND ANALYSIS)	CASH FLOW STATEMENT

(DSE 6.2 A**)Financial Management

TEACHER	ABM	CD	TD	ANB	CRK
UNIT-I	INTRODUCTION BASIC CONCEPTS	SOURCES OF FINANCE	CAPITAL EXPENDITURE DECISIONS-I&II	WORKING CAPITAL	DIVIDEND DECISIONS
UNIT-II	LEVERAGE	COST OF CAPITAL	CAPITAL STRUCTURE THEORY	WORKING CAPITAL	DIVIDEND DECISIONS