

# Department of Commerce

## Sem-1

Financial Accounting			
Week	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Financial Accounting	Lecture and Discussion	Mrs. Ruma Sen Gupta
2	Basic Accounting Concepts	Case Studies and Examples	Mrs. Ruma Sen Gupta
3	Determination of Business Income	Problem-solving and Practical Exercises	Dr. Chiranjit Ghosh
4	Adjustments in Final Accounts	Interactive Exercises and Case Analysis	Dr. Chiranjit Ghosh
5	Final Accounts of Trading Concerns	Hands-on Problems and Exercises	Dr. A. Shanker Prakash
6	Preparation of Trading, Profit, and Loss	Workshop-Based Learning	Dr. A. Shanker Prakash
7	Balance Sheet Creation	Practical Sessions and Demonstrations	Dr. A. Shanker Prakash
8	Not-for-Profit Organizations	Case Analysis and Real-Life Examples	Dr. Chiranjit Ghosh
9	Incomplete Records	Lecture and Practice-Based Learning	Dr. Chiranjit Ghosh
10	Sectional Ledgers	Conceptual Discussion and Practice Problems	Dr. A. Shanker Prakash
11	Self-Balancing Ledger	In-Class Problem Solving	Dr. A. Shanker Prakash
12	Revision of Key Concepts	Review and Q&A Sessions	All Faculty
13	Practice Tests	Assessments and Feedback	All Faculty

Principles and Practice of Management (PPM)			
Week	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Management	Lecture and Group Discussion	Dr. Chiranjit Ghosh
2	Management Theories and Evolution	Case Studies and Historical Context Analysis	Dr. Chiranjit Ghosh
3	Planning Process	Role-Play and Scenario-Based Planning	Dr. Chiranjit Ghosh
4	Types of Planning	Discussion and Comparative Analysis	Dr. Chiranjit Ghosh
5	Organizing Principles	Interactive Lecture and Real-Life Examples	Dr. A. Shanker Prakash

6	Organization Structure	Case Study Analysis	Dr. A. Shanker Prakash
7	Directing and Leadership	Role-Play and Leadership Styles Discussion	Dr. A. Shanker Prakash
8	Motivation Theories	Activity-Based Learning and Applications	Mrs. Ruma Sen Gupta
9	Coordination Techniques	Group Exercise and Case Studies	Mrs. Ruma Sen Gupta
10	Control Mechanisms	Practical Examples and Discussion	Mrs. Ruma Sen Gupta
11	Decision-Making Models	Real-Life Scenario Applications	All Faculty
12	Review and Q&A	Recap and Interactive Q&A	All Faculty

Entrepreneurship Development (ED)			
Week	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Entrepreneurship	Lecture and Discussion	Dr. Chiranjit Ghosh
2	Entrepreneurial Functions and Types	Case Studies and Examples	Dr. Chiranjit Ghosh
3	Public and Private Support for Entrepreneurs	Role-Play and Scenario Analysis	Dr. A. Shanker Prakash
4	Government Initiatives for Entrepreneurship	Discussion and Analysis	Dr. A. Shanker Prakash
5	Sources of Business Ideas	Brainstorming and Idea Generation Techniques	Mrs. Ruma Sen Gupta
6	Feasibility Testing	Case Studies and Practical Testing	Mrs. Ruma Sen Gupta
7	Mobilizing Financial Resources	Interactive Exercises	Mrs. Ruma Sen Gupta
8	Human Resource Mobilization	Practical Sessions	All Faculty
9	Marketing Strategy for Startups	Case Study and Real-Life Examples	All Faculty
10	Legal Aspects of Entrepreneurship	Seminar and Q&A Session	All Faculty
11	Revision of Key Concepts	Review Session and Summary	All Faculty
12	Practice Tests	Assessments and Feedback	All Faculty

## Sem-3

Cost Accounting (CA)			
Week	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Cost Accounting	Lecture and Discussion	Dr. Chiranjit Ghosh
2	Cost Book-Keeping	Practical Examples and Demonstration	Dr. Chiranjit Ghosh
3	Activity-Based Costing	Workshop and Case Studies	Dr. A. Shanker Prakash
4	Costing Methods - I	Problem-Solving and Practice	Dr. Chiranjit Ghosh
5	Costing Methods - II	Real-Life Applications	Dr. A. Shanker Prakash
6	Joint Product and By-product	Interactive Lecture	Mrs. Ruma Sen Gupta
7	Process Costing	Case Study and Exercises	Dr. A. Shanker Prakash
8	Marginal and Absorption Costing	Practical Workshop	All Faculty
9	Contract and Batch Costing	Real-Life Examples and Problem Solving	Dr. A. Shanker Prakash
10	Budgetary Control and Standard Costing	Interactive Exercises and Cases	Dr. Chiranjit Ghosh
11	Variance Analysis	Seminar and Practice Problems	Mrs. Ruma Sen Gupta
12	Revision and Q&A	Review and Q&A	All Faculty

Direct Tax (DT)			
We ek	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Direct Taxation	Lecture and Basic Concept Discussion	Dr. Chiranjit Ghosh
2	Income Tax Act: Basic Definitions	Case Studies and Real-Life Examples	Dr. A. Shanker Prakash
3	Residential Status and Scope of Total Income	Problem Solving and Q&A	Mrs. Ruma Sen Gupta
4	Incomes Exempt from Tax	Interactive Discussion and Practical Problems	Dr. A. Shanker Prakash
5	Computation of Income under Salary Head	Example Problems and Exercises	Dr. Chiranjit Ghosh
6	Income from House Property	Case Study and Practical Applications	Mrs. Ruma Sen Gupta
7	Income from Profits and Gains of Business/Profession	Practical Exercises and Examples	Dr. A. Shanker Prakash
8	Capital Gains and Exemptions	Problem Solving Session	Dr. Chiranjit Ghosh
9	Income from Other Sources	Discussion and Q&A	Mrs. Ruma Sen Gupta
10	Set-Off and Carry Forward of Losses	Scenario-Based Exercises	Dr. A. Shanker Prakash

11	Deductions under Chapter VI-A	Practical Problem Solving	Dr. Chiranjit Ghosh
12	Computation of Total Income and Tax Liability	Comprehensive Problem Solving	All Faculty
13	Filing of Returns	Practical Workshop	All Faculty
14	Review and Practice Test	Assessment and Q&A	All Faculty
15	Final Revision and Exam Preparation	Summary Session and Clarification	All Faculty

Consumer Behavior (CB)			
Week	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Consumer Behavior	Lecture and Case Study Analysis	Dr. A. Shanker Prakash
2	Psychological Foundations of Consumer Behavior	Group Discussion and Case Examples	Mrs. Ruma Sen Gupta
3	Consumer Perception	Exercises and Discussion	Dr. Chiranjit Ghosh
4	Motivation and Consumer Needs	Interactive Workshop	Dr. A. Shanker Prakash
5	Attitude Formation and Change	Activity-Based Learning	Mrs. Ruma Sen Gupta
6	Consumer Learning Theories	Role-Play and Examples	Dr. Chiranjit Ghosh
7	Personality and Consumer Behavior	Interactive Session	Dr. A. Shanker Prakash
8	Social and Cultural Influences on Consumer	Group Work and Case Studies	Mrs. Ruma Sen Gupta
9	Decision-Making Process	Scenario-Based Role Play	Dr. Chiranjit Ghosh
10	Post-Purchase Behavior	Q&A and Discussion	All Faculty
11	Consumer Loyalty and Satisfaction	Case Study and Examples	Dr. A. Shanker Prakash
12	Emerging Trends in Consumer Behavior	Seminar and Group Discussion	All Faculty
13	Review and Case Analysis	Practical Application	All Faculty
14	Practice Tests and Mock Discussion	Assessment and Peer Feedback	All Faculty
15	Final Exam Preparation and Recap	Summarized Q&A	All Faculty

Computerized Accounting and Introduction to Data Science			
Week	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Computerized Accounting Systems	Lecture and Demo	Dr. Chiranjit Ghosh
2	Basics of Tally/QuickBooks	Hands-On Practical	Dr. A. Shanker Prakash
3	Setting Up Accounting Systems	Workshop and Exercise	Mrs. Ruma Sen Gupta

4	Recording Transactions and Ledger Creation	Practical Exercises	Dr. Chiranjit Ghosh
5	Financial Statements Generation	Hands-On Workshop	Dr. A. Shanker Prakash
6	Introduction to Data Science	Lecture and Basics Discussion	Mrs. Ruma Sen Gupta
7	Data Collection and Preparation	Workshop and Interactive Discussion	Dr. Chiranjit Ghosh
8	Introduction to Data Analysis Tools (Excel, R)	Demo and Practice	Dr. A. Shanker Prakash
9	Descriptive Statistics in Data Science	Hands-On Practice	Mrs. Ruma Sen Gupta
10	Data Visualization Basics	Practical Workshop on Visual Tools	Dr. Chiranjit Ghosh
11	Introduction to Predictive Analytics	Discussion and Practical Application	All Faculty
12	Integrating Data Science in Accounting	Case Analysis	All Faculty
13	Advanced Data Handling Techniques	Workshop and Practical Exercises	All Faculty
14	Review and Mock Test	Assessment and Q&A	All Faculty
15	Final Review and Recap	Summary and Doubt Session	All Faculty

## Sem-5

Auditing & Assurance (A&A)			
We ek	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Auditing and Assurance	Lecture and Concept Discussion	Dr. A. Shanker Prakash
2	Types of Audits	Case Study Analysis	Mrs. Ruma Sen Gupta
3	Internal Control and Risk Management	Interactive Session	Dr. Chiranjit Ghosh
4	Audit Planning and Strategy	Workshop and Group Activity	Dr. A. Shanker Prakash
5	Gathering Audit Evidence	Role-Play and Practice	Mrs. Ruma Sen Gupta
6	Audit Procedures and Techniques	Problem Solving and Application	Dr. Chiranjit Ghosh
7	Risk Assessment in Auditing	Practical Examples	Dr. A. Shanker Prakash
8	Reporting and Documentation	Practical Workshop	Mrs. Ruma Sen Gupta
9	Auditor's Role and Legal Aspects	Discussion and Q&A	Dr. Chiranjit Ghosh
10	Standards on Auditing (SA)	Interactive Seminar	Dr. A. Shanker Prakash
11	Review and Practical Exercise	Workshop-Based Learning	All Faculty
12	Mock Audit Report Writing	Group Activity and Feedback	All Faculty
13	Case Studies and Ethical Issues	Discussion and Case Analysis	All Faculty
14	Practice Tests	Test and Feedback	All Faculty
15	Final Review and Exam Preparation	Summary Session and Q&A	All Faculty

Taxation-II (Tax)			
We ek	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Indirect Taxes	Lecture and Basic Discussion	Dr. Chiranjit Ghosh
2	Goods and Services Tax (GST) Fundamentals	Case Study and Real-Life Application	Dr. A. Shanker Prakash
3	GST Registration and Compliance	Practical Workshop	Mrs. Ruma Sen Gupta
4	Input Tax Credit and GST Returns	Interactive Practice Session	Dr. Chiranjit Ghosh
5	Composition Scheme and Special Cases	Scenario-Based Learning	Dr. A. Shanker Prakash
6	Customs Duty	Case Study and Q&A	Mrs. Ruma Sen Gupta
7	GST Payment Process	Hands-On Workshop	Dr. Chiranjit Ghosh
8	Filing of Returns under GST	Practical Exercise	Dr. A. Shanker Prakash

9	Advanced Concepts in Indirect Taxation	Case Studies	Mrs. Ruma Sen Gupta
10	Review of GST Rules	Interactive Discussion	All Faculty
11	Mock Test on GST Concepts	Assessment and Feedback	All Faculty
12	Customs and Import Duties	Scenario Analysis	All Faculty
13	Recent Amendments in Tax Laws	Discussion	All Faculty
14	Practice Test on Tax Concepts	Feedback and Guidance	All Faculty
15	Final Review and Doubt Clearing	Summary and Exam Preparation	All Faculty

Corporate Accounting (CA)			
Week	Topic Covered	Teaching Pedagogy	Faculty Name
1	Introduction to Corporate Accounting	Lecture and Concept Overview	Dr. A. Shanker Prakash
2	Share Capital and Debentures	Workshop on Problem Solving	Mrs. Ruma Sen Gupta
3	Redemption of Shares and Debentures	Case Study and Application	Dr. Chiranjit Ghosh
4	Preparation of Final Accounts of Companies	Practical Exercises	Dr. A. Shanker Prakash
5	Amalgamation and Absorption	Scenario-Based Role Play	Mrs. Ruma Sen Gupta
6	Internal Reconstruction	Interactive Session	Dr. Chiranjit Ghosh
7	Liquidation of Companies	Case Analysis	Dr. A. Shanker Prakash
8	Holding Company Accounts	Hands-On Practice	Mrs. Ruma Sen Gupta
9	Investment Accounts	Workshop and Q&A	Dr. Chiranjit Ghosh
10	Valuation of Goodwill and Shares	Problem Solving	Dr. A. Shanker Prakash
11	Review of Previous Topics	Comprehensive Problem Solving	All Faculty
12	Mock Test and Practice Exercise	Group Activity	All Faculty
13	Case Studies in Corporate Accounting	Discussion	All Faculty
14	Practice Tests and Feedback	Test and Q&A	All Faculty
15	Final Review and Exam Preparation	Summary Session	All Faculty