

Department of Commerce (General), July 2023-June 2024

Semester	Subject	Month	No. of Lectures	Topic
III	Business Regulatory Framework	July	20	The Indian Contract Act, 1872
		August	10	The Sales of goods Act, 1930
			10	The Partnership Laws 3A. The Partnership Act, 1932
		September	10	3B. The Limited Partnership Act, 2008
			10	The Negotiable Instrument Act, 1881
		October	10	
		November	10	The Consumers Protection Act, 1986
		December	10	Electronic Commerce Act, 1998
	FINANCIAL ACCOUNTING II	July	20	Partnership Accounts - I
		August	20	Partnership Accounts - II
		September	5	
			10	Branch Accounting
		October	13	Hire Purchase and Instalment Payment System
		November	10	Departmental Accounts
		December	12	Investment Accounts
IV	TAX RETURNS & FILING OF TAX RETURNS	January	15	Income Tax Returns
		February	10	E-filing of Tax Returns
		March	10	
		April	10	
	DIRECT & INDIRECT TAXATION	January	15	Basic Concepts of Direct and Indirect Taxes, Residential Status and Incidence of Tax of Individual Assessee, Exempted income.
		February	20	Computations of Taxable Income under the head
		March	15	Profits and Gains of Business or Profession and Income from Other Sources
		April	10	Set off and carry forward of losses; Deductions u/s 80
		May	5	Filing of Returns
			5	Goods and Services Tax
		June	10	
V	AUDITING	July	20	Introduction
		August	20	Audit of Companies
		September	5	
			15	Audit Report and Certificate
		October	10	Audit of different Institutions
		November	5	
			5	Special Areas of Audit
		December	10	
		July	6	Introduction

VI	ENTREPRENEURSHIP DEVELOPMENT		6	Entrepreneurship and Micro, Small and Medium Enterprises
		August	6	Sustainability of Entrepreneurship
		September	6	Sources of business ideas and tests of feasibility
		October	6	Mobilization of Resources
	BANKING AND INSURANCE	July	15	Introduction
		August	15	Cheques and Paying Banker
		September	15	Bank Lending
		October	15	Internet Banking
		November	15	
		December	15	Insurance
	CORPORATE ACCOUNTING	July	15	Company Final Accounts
		August	15	Introduction of company and Accounting for Shares and Debentures
			5	Buy back of Shares and Redemption of Preference Shares
		September	12	Valuation of Goodwill and Shares
			10	Amalgamation, Absorption and Reconstruction of Company
		October	10	Amalgamation, Absorption and Reconstruction of Company
		November	11	Liquidation of Companies
		December	12	Accounting for Holding Company
	MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT	January	15	Introduction to Marketing Management
		February	15	Product & Pricing
		March	15	Physical Distribution & Promotion
		April	15	Fundamentals of HRM
		May	15	Acquisition & Development of Human Resource
		June	15	Maintenance of Human Resource
	BUSINESS COMMUNICATION & E-COMMERCE	January	8	Definition, Types & Tools of Communication
		February	7	Drafting
		March	7	E-commerce & E-commerce business models
			7	
		April	5	Digital Payment
			5	
		May	8	
		June	3	New Trends in E-Commerce
	FINANCIAL STATEMENT ANALYSIS	January	20	Introduction to Financial Statements Analysis
		February	20	Ratios for FSA
		March	20	Fund Flow and Cash Flow Statements
		April	10	Equity Analysis
		May	10	
		June	10	Corporate Distress Prediction
		January	15	Introduction
		February	15	Social Aspects of Business Ethics

	BUSINESS ETHICS & CORPORATE GOVERNANCE	March	15	Managing Ethical Dilemmas
		April	15	Framework of Corporate Governance in India
		May	15	Major Corporate Scandals in India and Whistle-blowing policy
		June	15	Corporate Social Responsibility (CSR)