

## Prof Gourab Das

### Business Communication Part I Hons+Genl [ Paper C13G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Introduction:</b> definition, objectives, importance, elements, process, forms, models; levels of analysis of business communication; principles of effective communication, barriers to Communication and remedial measures, role of communication in conflict resolution	II	10	July - Sept
2	<b>Types of Communication:</b> formal and informal communication; grapevine; characteristics of corporate communication; communication network	II	10	Oct - Dec
3	<b>Drafting</b> –business letter writing – offer letter, quotation, status enquiry, confirmation, execution, refusal and cancellation of order, recommendation, credit collection, claim, bank loan	II	5	Jan - Feb

### Principle of Marketing Part II Hons+Genl [ Paper C21G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Marketing:</b> meaning, importance, marketing concepts – traditional vs. modern; analysis of marketing environment – demographic, political, economic, socio-cultural, natural, technological, and legal; growing relevance of marketing in India; impact of global marketing	I	10	Aug – Oct
2	<b>Market Segmentation:</b> concept, target market, bases of market segmentation – factors influencing choice of bases, ideas about customer base, market share, and niche market	I	8	Oct – Dec
3	<b>Marketing Mix:</b> concept; 4 Ps vs. 4 Cs	I	2	Dec
4	<b>Marketing Channels:</b> types; channel design decisions <b>Logistics Management:</b> objectives; decisions <b>Marketing Information System (MIS):</b> concept, components <b>Marketing Research:</b> meaning, techniques (8 classes / 8 marks)	I	8	Dec - Jan

### E-Commerce Part II Hons+Genl [ Paper C22G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Categories of E-Commerce (Models)</b> Business to Consumer (B to C) model – Basic idea, major activities, major challenges. Models of B to C [portals, e-tailer, content provider, transaction broker] Business to Business (B to B) model – Basic idea, major activities, types of B to B market [independent, buyer oriented, supplier oriented, vertical and horizontal e-market place]. Other models – Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B).	II	8	Aug - Oct
2	<b>Introduction to ERP:</b> Concept & definition, features, major characteristics, levels of ERP, Benefits of ERP, Enterprise potentials of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP.	II	6	Oct - Nov
3	<b>Supply Chain Management:</b> Concept & definition, features, Types of supply chain, E-Supply chain planning (Components), E-supply chain fusion (Process).	II	6	Dec - Jan

### Cost & Management Accounting Part II Hons [ Paper C24A ]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
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1	<b>Overhead</b> (a) <i>Introduction</i> Definition, Classification of Overhead- Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads. (b) <i>Manufacturing Overheads</i> : Allocation and apportionment of Overhead; Absorption of Overhead; various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities.	I	10	Aug - Oct
2	<b>Process Costing</b> : Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP, <b>Equivalent Production (units)</b> and preparation of process and other relevant accounts valuing WIP under average method and FIFO method (simple cases). <b>Inter-process profit</b> (simple cases)- Meaning, Advantages and Disadvantages and determination of stock value for the purpose of balance sheet	II	15	Nov - Jan

Auditing  
Part II Hons [ Paper C21A]

Sl No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Unit I: Introduction</b> • Definition-Nature-Scope and Objectives of Independent Financial Audit-Limitation. • Basic Principles Governing an Audit-Relation between Accounting and Auditing. • Errors and Fraud-Concepts, Means of doing Fraud, Purpose-Conditions which increase the Risk of Fraud and Error-Auditor's responsibility towards detection and reporting. • Classification-Objective wise(Internal and Independent Financial audit), Periodicity wise (Periodical, Continuous, Interim, Final, Limited Review) Technique wise (Balance sheet, Standard, Systems, EDP), Coverage wise (Complete, Partial), Organization structure wise (Statutory, Non-statutory), Specific Matter Wise (Cost, Management, Secretarial, Tax, Environment, Human Resource, Social, Operational, Propriety, Stock, Public Deposit, Corporate Governance, Cash Flow, Compliance, Performance etc.).	I	12	Aug - Sept
2	<b>Internal Control and Internal Audit</b> • Internal Check-Definition, Objective, Preparation of check-lists. • Internal Control-Definition, Objectives, Evaluation, Internal control in Computerized Environment, ICQ and its Preparation, Comparison with Internal Check. • Internal audit-Definition, Objectives, Regulatory Requirements(Companies Act), Reliance by Statutory Auditor on Internal Auditor's Work. • Audit Risk- Concept, Types and their Assessment Procedure.	I	10	Oct
3	<b>: Company Audit</b> • Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors. • Audit Ceiling-Status, Power, Duties and Liabilities of auditors. • Branch Audit-Joint Audit- Special Audit. • Maintenance of Books of Account –Related Party Disclosures-Segment Reporting. • Divisible Profit, Dividend and Depreciation (Companies Act, Standards on • Accounting, Legal Decisions and Auditor's Responsibility). • Representations by Management-Contents of Annual Report( A Brief Idea).	II	12	Nov - Dec
4	<b>Audit Report and Certificate</b> • Definition-Distinction between Report and Certificate- Types of Reports/Opinion	II	10	Dec - Jan

	<ul style="list-style-type: none"> <li>• (Clean, Qualified, Disclaimer, Negative and Piecemeal)</li> <li>• Contents of Audit Report(As per Companies Act and Standards on auditing).</li> <li>• True and Fair View (Concept and Guiding Factors)- Materiality(Concepts and Relevance)- Limited Review- Disclosures.</li> <li>• Certificate on Corporate Governance- Cash Flow Statement Reporting.</li> </ul>			
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Auditing  
Part II Genl [ Paper C24G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Introduction</b> • Definition-Nature-Scope and Objectives of Independent Financial Audit-Limitation. <ul style="list-style-type: none"> <li>• Basic Principles Governing an Audit-Relation between Accounting and Auditing.</li> <li>• Errors and Fraud-Concepts, Means of doing Fraud, Purpose-Conditions which increase the Risk of Fraud and Error-Auditor's responsibility towards detection and reporting.</li> <li>• Classification-Objective wise(Internal and Independent Financial audit), Periodicitywise (Periodical, Continuous, Interim, Final, Limited Review) Organization structure wise (Statutory, Non- statutory), Specific Matter Wise (Cost, Management, Tax,Social, Propriety, Performance etc.).</li> </ul>	I	12	Aug - Sept
2	<b>Internal Control and Internal Audit</b> <ul style="list-style-type: none"> <li>• Internal Check-Definition, Objective, Preparation of check-lists.</li> <li>• Internal Control-Definition, Objectives, Evaluation, Internal control in Computerized Environment, ICQ and its Preparation, Comparison with Internal Check.</li> <li>• Internal audit-Definition, Objectives, Regulatory Requirements(Companies Act), Reliance by Statutory Auditor on Internal Auditor's Work.</li> <li>• Audit Risk- Concept, Types and their Assessment Procedure.</li> </ul>	I	10	Oct
3	<b>: Company Audit</b> <ul style="list-style-type: none"> <li>• Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors.</li> <li>• Audit Ceiling-Status, Power, Duties and Liabilities of auditors.</li> <li>• Branch Audit-Joint Audit- Special Audit.</li> <li>• Maintenance of Books of Account –Related Party Disclosures-Segment Reporting.</li> <li>• Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility).</li> <li>• Representations by Management-Contents of Annual Report( A Brief Idea).</li> </ul>	II	12	Nov - Dec
4	<b>Audit Report and Certificate</b> (Classes 10 / 10) <ul style="list-style-type: none"> <li>• Definition-Distinction between Report and Certificate- Types of Reports/Opinion</li> <li>• (Clean, Qualified, Disclaimer, Negative and Piecemeal)</li> <li>• Contents of Audit Report(As per Companies Act and Standards on auditing).</li> <li>• True and Fair View (Concept and Guiding Factors)- Materiality(Concepts and Relevance)- Limited Review- Disclosures.</li> <li>• Certificate on Corporate Governance- Cash Flow Statement Reporting.</li> </ul>	II	10	Dec - Jan

Cost & Management Accounting I  
Part II Genl [ Paper C23G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Overhead</b>	I	15	Aug - Oct

	(a) <i>Introduction</i> Definition, Classification of Overhead- Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads. (b) <i>Manufacturing Overheads</i> : Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads			
2	<b>Administration, Selling and Distribution Overheads</b> Concepts and types, classification and treatment in cost Treatment of some special Items, e.g., Interest, Depreciation, Packing Expenses, Carriage Expenses, Machinery Erection, Tools, R&D Costs, Advertisement, Bad Debts, etc.	II	10	Nov - Jan

Financial Accounting III  
PartIII Hons [ paper A31A]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	1 Introduction to Accounting Theory Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts, relation with income; Limitations of Historic Cost accounting; Introduction to Fair Value accounting	II	10	Aug – Sept
2	Introduction to Financial Statements • Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. • Comparative Statement – meaning, preparation, uses, merits and demerits • Common-size Statement - meaning, preparation, uses, merits and demerits • Trend Analysis - meaning, determination, uses, merits and demerits	II	10	Oct - Nov
3	Accounting Ratios for FSA Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Financial Statement and Statement of Proprietor’s Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.	II	5	Dec

Indian Financial System  
Part III Hons [ Paper A33H]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Development Banks</b> Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, IDBI, ICICI, EXIM Bank, SIDBI, SFCs, NABARD)	I	10	Aug - Sept
2	<b>Other Financial Institutions</b> Other Financial Institutions: Introduction; Life Insurance Corporation of India, General Insurance Corporation of India, Unit Trust of India.	I	10	Sept - Oct
3	<b>Interest Rate Structure</b> Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India.	I	10	Nov - Dec

Financial Accounting III  
PartIII Genl [ paper A31G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	Introduction to Accounting Theory Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts, relation with income; Limitations of Historic Cost accounting; Introduction to Fair Value accounting	I	5	Aug
2	Introduction to Financial Statements • Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. • Historic cost – its limitation, concept of fair value. Capital maintenance. • Comparative Statement – meaning, preparation, uses, merits and demerits • Common-size Statement - meaning, preparation, uses, merits and demerits	II	15	Sept - Dec

Cost & Management II  
Part III General [ paper 32G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Service Costing And Output Costing:-</b> Introduction; Motor Transport Costing, Staff Canteen Costing, Hospital Costing, Boiler House Costing.	I	10	Aug
2	<b>Process Costing (1)</b> Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead. Normal loss, Abnormal loss and gain and preparation of process accounts.	I	10	Sept
3	<b>Process Costing (2)</b> <b>Inter-process profit-</b> Meaning, Advantages and Disadvantages and determination of stock value for the purpose of balance sheet. <b>Joint products and by products –</b> Concept of Joint products and by-products; Apportionment of common costs to joint products, and costing of By Products.	I	10	Oct
4	<b>CVP Analysis</b> Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph.	I	10	Nov
5	<b>Marginal Costing and Management Decisions -</b> Marginal costing Techniques; Marginal Cost and product Pricing; Product Mix and Make or Buy Decisions, Shut Down Decisions(simple Type).	I	10	Dec

Consumer Behaviour  
Part III Hons [ Paper M31A]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Consumer Behaviour:</b> Concept: Application of Consumer Behaviour Knowledge, Modelling Consumer Behaviour, Market Segmentation, Ethics in Marketng.	I	10	Aug - Sept
2	<b>Determinants of Consumer Behaviour:</b> Consumer as an Individual, Needs, Motivation, Personality, Perception, Learning Attitude, Communication persuasion, Consumers in their Social & Cultural Setting, the family, social class, cross cultural consumer behaviour	I	10	Sept - Oct
3	<b>Consumer Behaviour &amp; Society:</b> Health-care Marketing, Political Marketing, Social Marketing, Environmental Marketing, Public Policy& Consumer Protection	I	12	Nov - Jan

Consumer Behaviour  
Part III Marketing Genl [ Paper M31G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Consumer Behaviour:</b> Concept: Application of Consumer Behaviour Knowledge Consumer Behaviour and Market Segmentation.	I	10	Aug - Sept
2	<b>Consumer Behaviour:</b> Determinants Consumer as an Individual, Needs, Motivation, Personality, Perception, Learning Attitude; Consumers in their Social & Cultural Setting.	I	10	Sept - Oct
3	<b>Consumer Behaviour &amp; Society:</b> Health-care Marketing, Social Marketing, Environmental Marketing & Consumer Protection	I	12	Nov - Jan

Marketing Communication  
Part III Marketing Hons [ Paper M32A]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Communication Process :</b> Importance of communication, Steps involved in the Process of Communication	II	5	Aug
2	<b>Advertising and Communication Mix :</b> Advertising Definition, Importance, Different Advertising Functions, Types of Advertising, Advertising Process, Setting Advertising Objectives and Budget, Economic aspects of Advertising, Communication	II	16	Sept - Nov
3	<b>Creative Aspects of Advertising :</b> Advertising Appeal, Copy Writing, Headline, Illustration, Message, Copy Types, Campaign Planning	II	8	Nov - Dec

Retail Management  
Part III Marketing Acct [ Paper M33A]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Retailing :</b> Concept, Importance, Functions, Development of Retailing in India, Factors determining Growth of Retailing in India, Role of Retail in Nation's Economy.		20	Aug - Oct
2	<b>Retail Formats :</b> Concept, Classification, Multi-channel retailing, Current Indian Scenario		15	Nov - Dec

Retail Management  
Part III Marketing Acct [ Paper M33A]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Retailing :</b> Concept, Importance, Functions, Development of Retailing in India, Factors determining Growth of Retailing in India.		16	Aug - Oct
2	<b>Retail Formats :</b> Concept, Classification, Multi-channel retailing.		15	Oct - Dec

Consumer Behaviour  
Part III Marketing Genl [ Paper M31G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Consumer Behaviour:</b> Concept: Application of Consumer Behaviour Knowledge Consumer Behaviour and Market Segmentation.	I	10	Aug - Sept
2	<b>Consumer Behaviour:</b> Determinants Consumer as an Individual, Needs, Motivation, Personality, Perception, Learning Attitude; Consumers in their Social & Cultural Setting.	I	10	Sept - Oct
3	<b>Consumer Behaviour &amp; Society:</b> Health-care Marketing, Social Marketing, Environmental Marketing & Consumer Protection	I	12	Nov - Dec

