

Prof Arijit Banerjee

Business Regulatory Framework
Part I Hons + Genl [Paper C12G]

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	<i>Introduction</i> – definitions, features and types of Companies; private company and public company – differences, conversion of private company into public company and vice versa	II	12	Aug - Oct
2	Formation of Company: essential steps, procedure for registration and incorporation, certificate of incorporation and commencement of business; promoters – legal status, duties, liabilities and remuneration; allotment of shares	II	8	Oct- Dec
3.	Share Capital – equity and preference shares; stock; sweat equity shares; ESOP(Employees stock option scheme); rights issue; share certificate and share warrants - distinction; bonus shares; transfer and transmission of shares; buy back of shares; debenture-classification	II	14	Dec - Feb

Direct and Indirect Taxation
Part II Hons [Paper C23A]

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Incomes which do not form part of Total Income Except sections 10A, 10AA, 10B, 10BA	I	3	Aug
2	Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income	I	9	Aug - Oct
3.	Heads of Income and Provisions governing Heads of Income <i>Income from House property</i>	I	7	Oct - Dec
	Computation of Total Income and Tax Payable a) Rate of tax applicable to different assesses (except corporate assessee) b) Computation of tax liability of an individual and firm	I	6	Dec - Jan

Direct and Indirect Taxation
Part II Genl [Paper C22G]

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Incomes which do not form part of Total Income Except sections 10A, 10AA, 10B, 10BA	I	3	Aug
2	Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income	I	9	Aug - Oct
3.	Heads of Income and Provisions governing Heads of Income <i>Income from House property</i>	I	7	Oct - Dec
4	Computation of Total Income and Tax Payable a) Rate of tax applicable to different assesses (except corporate assessee) b) Computation of tax liability of an individual and firm	I	6	Dec - Jan

Financial Accounting III
Part III Hons [Paper A31A]

SI No	Topics Name	Module	No of Lecture	Period [Month]
1	Business Acquisition and Conversion of partnership into limited company • Conversion of Partnership into Limited Company – with and without same set of books	I	5	Aug - Sept
2	• Amalgamation of firms, accounting in the books transferor and transferee firm.	I	15	Sept - Nov
3.	Investment Accounts Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.	I	5	Dec - Jan

Financial Accounting III
Part III Genl [Paper A31G]

SI No	Topics Name	Module	No of Lecture	Period [Month]
	Company Merger And Reconstruction • Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (amalgamation in the nature of Purchase only); intercompany transactions and elimination of common debtors & creditors only. (excluding inter-company share holding). Preparation of Balance Sheet.	I	15	Aug - Dec

Sales Management
Part III Genl [Paper M31G]

SI No	Topics Name	Module	No of Lecture	Period [Month]
1	Sales Organization: Purpose and General principles of organization, Ever-growing complexity of Sales Organisation, Different Models of Sales Organisation, Factors determining Sales Organisation Structure, Decentralised structure, Common Problems associated with Structuring the Sales Organisation, Tasks of Chief Sales Executive	II	15	Aug - Oct
2	Designing the Sales Force : Objectives, Strategies, Structure, Size and compensation of sales Force	II	10	Nov - Jan

Sales Management
Part III Hons [Paper M31H]

SI No	Topics Name	Module	No of Lecture	Period [Month]
1	Sales Organization : Ever-growing complexity of Sales Organisation, Different Models of Sales Organisation, Factors determining Sales Organisation Structure, Common Problems associated with Structuring the Sales Organisation.	II	10	Aug - Sept
2	Designing the Sales Force : Objectives, Strategies, Structure, Size and compensation of sales Force.	II	6	Oct - Nov
3	Channel Management : Motivating, Leading, Communicating with and Performance Evaluation of the Channel Members.	II	5	Dec - Jan

Rural Marketing
Part III Genl [Paper M32G]

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Rural Marketing Strategies : Segmenting Rural markets, Product Planning for Rural Markets	I	6	Aug - Sept
2	Promotion and Distribution in Rural Markets : Promotion in Rural Markets, Distribution Channels and Logistics in Rural Markets.	I	10	Sept - Oct
3	Marketing of Agricultural Products : Pricing and Distribution of Agricultural products, Role of Government and other organizations in Marketing Agricultural Products; Co-operative Marketing.	I	12	Nov - Jan

Rural Marketing
Part III Hons [Paper M34H]

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Rural Marketing Strategies : Segmenting Rural markets, Product Planning for Rural Markets, Market Size, Packaging and Branding Decisions, Pricing Decisions	I	12	Aug - Oct
2	Promotion and Distribution in Rural Markets : Promotion in Rural Markets, Distribution Channels and Logistics in Rural Markets	I	8	Oct - Nov
3	Marketing of Agricultural Products : Pricing and Distribution of Agricultural products, Role of Government and other organizations in Marketing Agricultural Products; Co-operative Marketing, Problems in Agricultural Marketing	I	12	Dec - Jan