

Gour Mohan Sachin Mandal Mahavidyalaya



Department of Commerce Evaluative Report

DEPARTMENT OF COMMERCE

INDEX

SL. NO	DETAILS / CONTENTS
1.	About the Department
2.	History of the Department
3.	Vision and Mission of the Department
4.	Programmes offered by the Department and Cross Cutting issues of the Department
5.	Faculty Profile of Departmental Teachers
6.	Student Enrolment Status for B.com
7.	Student Result Status of B.com
8.	Courses Offered, Programme and Course Outcome
9.	Lesson Plan Under CBCS and CCF
10.	Report on Various Departmental Activities viz. Seminars, Workshops etc.
11	Student Achievements
12.	Departmental Library of the Department
13.	SWOC of the Department

DEPARTMENT OF COMMERCE

A Profile

Gour Mohan Sachin Mandal Mahavidyalaya

1 About the Department:

At Gour Mohan Sachin Mandal Mahavidyalaya, we believe we have the opportunity to help define an educational environment that combines the best features of mass education and the resources of quality teaching in the Accounting and Finance field of undergraduate studies within the curricular framework of the University of Calcutta. Our undergraduate agenda is both broad and flexible, and studies both the applied and the theoretical, within traditional academic boundaries. We pursue our work through the commitment of our faculty and administrative staff. We each contribute our skills and knowledge to our community and welcome an open exchange of ideas, allowing us to respond to the changes and challenges of a technologically driven world. At Gour Mohan Sachin Mandal Mahavidyalaya, Department of Commerce, we believe in a learner-centered education. We are dedicated to strengthening the stream of Commerce, practice of teaching and adding innovation in learning through inter-disciplinary thinking and collaboration. We are aware that much needs to be done. However, we strive to provide awareness on Commerce education for empowering our students towards success and betterment through the need of the hour with practical and professional outlook in the changing job market under the current era of industrialization.

2. History of the Department:

The genesis of our Commerce department traces back to the academic session of 1980-81, marked by the pioneering introduction of a General course on December 16, 1981. Responding adeptly to the burgeoning demands of the globalized landscape, the department embarked on a transformative journey, culminating in the establishment of an Honours course in the academic year 1996-97. Throughout its evolution, the department has been fortified by the unwavering dedication of esteemed faculty members. Among them, Sri Monoranjan Mandal, now retired, infused the department with his expertise and wisdom, leaving an indelible mark on its trajectory. Similarly, Sri Krishna Das Adhikari, having transitioned into retirement and presently engaging in both teaching and tax consultancy, contributed significantly to the department's legacy. Additionally, the department was graced by the leadership and scholarly prowess of Dr. Raghunath Datta, who not only served as the former Head of Department but also held esteemed positions such as Controller of Examinations at J.U and Ex Principal at Calcutta Girls' College. These stalwarts collectively epitomize the ethos of excellence that has been the cornerstone of our Commerce department since its inception, ensuring its enduring relevance and distinction within the academic sphere.

Photos of Departmental Teachers and Students



3. Vision and Mission of the department

Vision

The Commerce department aspires to be a vanguard institution, fostering an intellectual environment that cultivates not just adept commercial practitioners, but rather, transformative leaders imbued with a profound understanding of the intricate dynamics of the global marketplace. It envisions a future where its graduates emerge as architects of commerce, wielding a nuanced grasp of theoretical frameworks and wielding analytical prowess to navigate the ever-evolving landscape of commerce and industry.

Mission

As the college is committed to providing a **high-quality, transformative education** that integrates rigorous academics, innovative teaching methods, and practical experiences, the Department of Commerce is not lagging behind. The department is steadfast in its commitment to empower students with the requisite theoretical knowledge and analytical tools to become not merely cogs in the economic machine, but rather, critical thinkers and agile problem-solvers. It strives to cultivate a spirit of innovation and social responsibility, fostering future business leaders who are not just commercially astute, but also ethically driven and committed to promoting sustainable and equitable economic growth.

4. Programmes offered by Department

The Department of Commerce of the Gour Mohan Sachin Mandal Mahavidyalaya offers undergraduate (UG) programs only for its students, details of which are written below:

➤ 1 + 1 + 1 UG Programs:

Till the Academic Session 2018-19, the institution had one batch of students

(B.Com. Hons. & Gen. 3rd Year only) under 1 + 1 + 1 system:

1. 3-Year B.Com. Honours Program in Accounting & Finance.
2. 3-Year B.Com. General Program in Accounting & Finance

➤ CBCS UG Programs:

The institution offered two commerce UG program courses under CBCS till the Academic Session 2022-23:

1. 3-Year B.Com. Honours Program in Accounting & Finance
2. 3-Year B.Com. General Program in Accounting & Finance

➤ CCF UG Programs:

By virtue of implementation of National Education Policy (NEP), 2020 across the state, the institution now offers the following two commerce UG program courses under CCF, 2022 with effect from the Academic Session 2023-24:

1. 4-year B.Com. Honours / Honours with Research in Commerce (Accounting & Finance).
2. 3-year B.Com. Multidisciplinary in Commerce (Accounting & Finance)

The department offers two undergraduate courses under which comprises of the various multidisciplinary subjects, some of them have been listed hereunder:

1. Financial Accounting
2. Cost and Management Accounting
3. Corporate Accounting
4. Auditing
5. Direct Taxation
6. Corporate Law
7. Financial Management
8. Business Laws, Business Regulatory Framework
9. Business Mathematics and Statistics
10. Economics (Micro and Macro)
11. Marketing Management
12. Human Resource Management
13. Business Communication
14. Business Ethics
15. Entrepreneurship Development
16. Indirect Taxation including GST
17. Information Technology and Its Application in Business
18. E-commerce
19. Computerized Accounting and E-Filing of Tax Returns
20. Project for Honours Students including Research Methodology
21. Computerized Accounting and Introduction to Data Science
22. Sales Management
23. Consumer Behaviour
24. Indian Economic Environment

After getting the degree the students of the department will be gaining a vast knowledge in the above-mentioned various subjects. They will become job ready after achieving a Graduate degree in this stream.

CROSS CUTTING ISSUES OF THE DEPARTMENT

To tackle with cross cutting issues, the Department of Commerce plays pivotal role in equipping students with knowledge across various subjects, including economics, business laws, ethics in business and profession, information technology, company laws, and tax laws, environmental studies, auditing etc. in addition to core subjects like accounting and finance as commerce consists of various multidisciplinary subjects. These subjects equip students for various career paths, such as law consultancy, tax filing consultants. The commerce students are much aware about various subjects, which help in personality development and various skill developments of the students. Present courses develop a holistic approach of education and ensure employability and success in life.

The Ability Enhancement Compulsory Course (AECC) on Environmental Studies is a mandatory course for all Under Graduate programmes. Awareness of the Environment, Environmental protection and a Safe Environment for future generations are one of the major concerns of the world. This course aims to make the students understand the present environment status and to know their roles and responsibilities about environmental protection. It also focuses various environmental issues and also enhances knowledge on the values of natural resources, various aspects of environmental issues and their causes, effects and possible solutions to overcome environmental issues and to safeguard the environment. The course deals elaborately with the study of the environmental system, the status of its inherent or induced changes on organisms and the Sustainable environment. It includes not only the study of physical and biological characters of the environment but also the social and cultural factors and the impact of man on the environment. To extend a world in which persons are aware of and concerned about the environment and the problems associated with it, and devoted to working individually as well as collectively towards solutions of current problems and prevention of future problems. The course deals with cross-cutting issues like environmental pollution, its prevention, deforestation, global warming, rainwater harvesting.

All Under Graduate programme includes the *skill enhancement courses*, inculcates skills necessary for the learner career. Career Skills are the abilities the learners have that enable them to do their job and to manage their career with necessary ethics. These are over and above the skills and technical knowledge they need to perform the tasks that are part of their job. Besides the mandatory courses, the programmes offered by the Department of Business Administration incorporates Courses relevant to Professional ethics, Human values like Personality development, Business law, Company law, Taxation, Direct tax, Indirect tax including GST, Auditing and Business ethics. Information technology and its application in business offer Cyber security which deals with the safety and security issues relevant to the IT sector and data security and analytics

4. Faculty Profile of Departmental Teachers:



1. DR. SARADA PRASAD DATTA

Graduated with Honours in Accounting & Finance from Heramba Chandra College [South city college of Commerce], under University of Calcutta, completed Master degree (M.Com) with specialization in Accounting & Finance from the University of Calcutta in the year 1999 with **first class** and joined Gour Mohan Sachin Mandal Mahavidyalaya in 2003. Awarded "**Accounting Technician Certified**" from The Institute of Chartered Accountants of India in the year 2009.

Completed **Minor Research Project** of UGC [2009-2010] on *Performance Appraisal of Public Health Sector: A Study of Medical College Hospitals in Kolkata* also awarded **PhD from University of Calcutta in Management**. He is also associated with ICAI, NSOU and Department of Commerce, CU with various academic activities. He is member of U.G. Board of Studies in Commerce, C.U.

Details attached herewith:

- **Name:** DR. SARADA PRASAD DATTA
- **Designation:** Associate Professor in Commerce
- **Date of Joining:** 10/2/2003
- **E-mail:** saradaprasad.datta@yahoo.com
- **Phone no:** 9830638349
- **Address (office):** GMSM MAHAVIDYALAYA, BIRESWARPUR S 24 PGS
- **Educational Qualifications:**

Course	Board/University	Passing year
10 th	W.B.B.S.E	1992
12 th	W.B.C.H.S. E	1994
B. Com	C.U	1997
M.Com	C.U	1999
PhD	C.U	2019

- **Courses taught/teaching:** Accounting & Finance, Management, Business and Company law, Direct and Indirect Taxation, Auditing, Entrepreneurship Development etc. at UG Level.
- **Specialization/Research Interest:** Accounting & Finance, Management, Business laws, Entrepreneurship Development, Auditing.

➤ **Teaching Experience:**

Affiliation	Designation	Tenure (years)
GMSM MAHAVIDYALAYA UNDER C.U	HOD COMMERCE	22 years
SHIBPUR D A COLLEGE	Ex guest faculty for M COM	5 years
NSOU study center	Ex Guest faculty PG Courses	10 years

➤ **Research Experience:**

Affiliation	Designation	Tenure (years)
C.U	PHD Scholar	9 years
C.U	PHD Supervisor	2 years
UGC	MRP Investigator	2 years

➤ **Industry Experience: NIL**

➤ **Research projects:**

Project name	Funding Agency	Tenure	Status
Performance appraisal of public health sector- A study of Medical college hospitals in Kolkata.	UGC- MRP	18 months	COMPLETED
Performance appraisal of public health sector- A study of Selected Hospitals in Kolkata.	C. U affiliated	9 Years	COMPLETED

➤ **Publications: Total no. of publications in Journals: ISSN 08**

Total no. of publications as Book chapters/Books: **ISBN 32**

Co-author of 4 books, Principle of Management (English & Bengali), Business Laws, Company law [English] and author of 2 books on Entrepreneurship development (English & Bengali) for B.com curriculum,, associated with Study Material development of N.S.O.U and Institute of Cost Accountants of India.

List of Publications (2017 to 2024):

Sl. No.	Paper Title with Page no.	Journal/Book Name Year	ISSN/ISBN NO.	Name of Co author
1	Healthcare service providers' perception towards service of Public hospitals: An Empirical study in Kolkata, Page 43-54	Review of Professional Management Volume 15, Issue 2 July- Dec 2017 UGC CARE Listed, Quality Journal	ISSN NO-0972-8686	With Dr. J. K. Das
2	Indian Financial Code Bill: Some issues, Page 135-144	Issues in Banking and Finance, Edited by Prof R.P. Choudhary, University of Calcutta, Rohini Nandan Feb 2019	ISBN 978-81-93887-9 -7	Nil

3	An introspection of Environmental pollution in Public Hospitals: A case study of Selected Hospitals in Kolkata, Page 255-261	Human Development in India: A Road towards Sustainable Competitive Advantage, The Heritage college Dec 2019	ISBN 978-93-5321-025-0	With Souvik Ghosh
4	Impact of pollution in Teaching hospitals: An appraisal of selected hospitals in Kolkata, Page 1-8	<i>Time's journey: A refereed journal of institute of management study</i> Vol. 9 No. 1, Jan 2020	ISSN NO-2278-6546	Nil
5	A Profile of Multidimensional Perception of Director in the light of Indian Companies Act 2013 Page 54-65	Business, Economy and Society in VUCA World (<i>Volume2</i>) <i>Peer Reviewed Edited Book</i> , Sept 2021 Red shine Publication, London, U.K	ISBN 978-93-91479-98-5 DIP 18.10.9391479987	Nil
6	Multidimensional Approach of Audit: An introspection of GST Audit Page 21-32	Recent Trends in Research in Business Studies, (<i>Peer Reviewed, Edited Volume</i>) <i>Vidyanagar college</i> Department of Commerce & IQAC, Sept 2021 Red shine Publication, London, U.K	ISBN 978-1-329-97238-4	Nil
7	An Introspection of Conditions of the Migrant Labours in India in the Backdrop of the Covid19 Pandemic, With Special Reference to West Bengal Page 38-49	<i>ALEKHYA (Peer Reviewed) departmental Journal</i> , Department of Economics, Naba Ballygunge Mahavidyalaya Vo13, Sept 2021	ISSN NO-2277-8403	With Souvik Ghosh
8	A Review of Online Mode of Higher Education in India with Special Reference to the Accounting Education in the light of Covid-19 Pandemic. Page 241-256	Issues in Accounting & Finance in The Post Covid Scenario <i>Edited Book</i> <i>Indian Accounting Association, Kolkata branch</i> Dec 2021	ISBN 978-93-91572-41-9	With Souvik Ghosh
9	A Clinical Study on Green Banking Initiatives in India with Special Reference to Select Public Sector Banks Page 68-71	The Management Accountant (Journal of I C A I) January 2022, Vol 57, No. 1 UGC CARE Listed, Quality Journal	ISSN NO-0972-3528	With Souvik Ghosh
10	A Study of Challenges and Prospects of Video Banking in India Page 98-107	Emerging Role of Commerce in New Normal <i>Edited Book</i> Commerce Alumni Association and Department of Commerce University of Calcutta May 2022	ISBN 978-93-95005-00-5	With Souvik Ghosh
11	Internet Education with Particular Reference to Commerce Stream during COVID-19 Pandemic: A Study in Kolkata Page 174-187	Contemporary Issues n Accounting Finance & Management <i>Edited Book</i> <i>Netaji Nagar Day College</i> Department of Commerce, 2022	ISBN 978-81-956899-1-0	With Bikash Kumar Rabidas
12	A Review on the Resurgence and Relationship of Social Entrepreneurship and Social Audit in Indian Scenario. Page 37-47	<i>The Way (Peer Reviewed)</i> Departmental Journal, Department of Commerce, Naba Ballygunge Mahavidyalaya Vo1 9, June 2023	ISSN NO-2278-6961	With Pal
14	Crypto currency in Modern Days: Prospects and Challenges. Page 71-82	<i>Time's journey: A refereed journal of institute of management study</i> Vol. 12 No. 2, July 2023	ISSN NO-2278-6546	With Bijoy Pal

15.	A Review of Medical Tourism in India with special reference to the state of West Bengal. Page 30-39	<i>ALEKHYA (Peer Reviewed) departmental Journal, Department of Economics, Naba Ballygunge Mahavidyalaya Vo15, October 2023</i>	ISSN NO-2277-8403	With Souvik Ghosh
16	Navigating the Stormy Seas of the Crypto Market: Challenges and Opportunities. Page 179-191	Contemporary issues in Accounting, Management & Economics, <i>Edited Book Rohini Nandan ,Kolkata December 2023</i>	ISBN 978-81-19574-36-0	With Bijoy Pal
17.	<i>Ki porbe kothai porbe : A guide to courses & colleges : Page 305</i>	Edited Book , West Bengal College & University Teacher's Association May 2024	ISBN 978-81-964828-6-2	Edited By S. P. Datta

➤ **Research Guidance:**

Total no. of Bachelors/Master's thesis guidance: B.COM 22 and M.COM 07

Role: Guide

Total no. of PhD thesis guidance: 1 Student allotted from CU

Role: Supervisor

➤ **Conference/Seminars/Workshops attended:**

Total no. of Conference/Seminars attended: More than 100 including international Conference

Total no. of workshops attended: More than 20

Total no. of workshops/ seminar attended at various colleges as a resource person: More than 12

List of Paper Presentation at Conference/Seminars (2015-2024):

Sl. No.	Title of the Presentation	Name of Conference/Seminar/Workshop	Organized by	International/ National/State/ Regional with Date
1	Healthcare service Recipient / Patients' perception towards service of public hospitals: A study of selected hospitals in Kolkata	13 th International Accounting Conference Contemporary issues in accounting & finance	I.A.A. Research Foundation, Kolkata with Deloitte India	International conference on 7- 8 th Jan 2017
2	An Insight into Multidimensional Concept of Director with Special Reference to Indians Companies Act	MTMI International conference 2018 on emerging issues in Business, Technology and Applied sciences	Department of Business, Management & Accounting University of Maryland Eastern Shore, USA & Department of Management, Frostburg State University, USA & College of Business, Bowie State University, USA	International Seminar 22-23 rd Dec,2018
3	A Study on Performance and Prospect of Indian Health Insurance	Two days International Seminar on Health Insurance	Department of commerce, University of Calcutta in collaboration with Kolkata Insurance Institute, Kolkata	International Seminar 6- 7 th March 2020
4	A Review of Online mode of Higher education in India with Special Reference to the Accounting Education in the light of Covid 19 Pandemic	Post lockdown economy – challenges before business & accountants	Indian Accounting Association: Kolkata branch in association with the Institute of Cost Accountants of India.	National Webinar 4-5 th July,2020

5	A Study on challenges and prospects of video banking in India	Two days International webinar on “resilience strategy for Indian economy: role of commerce and accounting in new normal”	Jointly organized by the Commerce Alumni Association, University of Calcutta & The Dept. of Commerce, CU, in collaboration with The Indian Accounting Association, Kolkata & the Institute of Cost Accountants of India	International webinar 13-14 th February, 2021
6	Green Banking practices of Some Selected Public sector banks in Kolkata	15 th International Accounting Conference on Changing Dimensions of accounting & finance	I.A.A. Research Foundation, Kolkata with EILM Kolkata	International conference at Kolkata 8- 9 th Jan 2022
7	An introspection of Corporate Balance Sheet with reference to division I and division II under schedule III of Companies Act 2013	Recent Developments in Corporate Reporting in India	The Indian Accounting Association, Kolkata & Umeschandra College, Kolkata	National Seminar on 10 th Sept. 2022
8	Navigating the Stormy Seas of the Crypto Market: Challenges and Opportunities	Contemporary issues in Accounting, Management & Economics	The Indian Accounting Association, Kolkata & Bethuadahari College, Nadia	National Seminar on 25 th March 2023
9	A Review on the resurgence and relationship of Social Entrepreneurship and Social Audit in Indian Scenario	Social Stock Exchange and Social Audit in India	The Indian Accounting Association, Kolkata & Bidhan Chandra College	National Seminar on 26 th August 2023
10	Micro, Small and Medium Enterprise: An introspection on Post Pandemic Prospects and Growth	MSMEs and SHGs: Issues in Accounting, Employment and Social Development	The Indian Accounting Association, Kolkata & Sundarban Hazi Desharat College	National Seminar on 24 th August 2024.
11	Forest Accounting in West Bengal: Balancing Economic Value and Ecological Sustainability in Natural Resource Management	46 th All India Accounting Conference & International Seminar on Accounting Education and Research	The Indian Accounting Association, Kolkata	International Seminar 23-24 November 2024.

➤ **Conference/Seminars/Workshops Organized**

Name of Conference/Seminars/Workshops	Organized by Dept of Commerce in association with	Convener/Organizing Committee member	Date
Quality Parameters and Efficacy of Audits in an HEI Workshop	I.Q.A.C	Dr. S P DATTA Ranjini Guha Dr. M Mallick	25.04.2023
Financial Education Workshop on Retirement Planning	S.E.B.I	Dr. S P DATTA Dr. M Mallick Bijoy pal	11.01.2023

Webinar on Challenges of Human Capital Management: Pandemic and After	I.Q.A.C	Dr. S P DATTA Dr. T K PAUL Ranjini Guha	23.9.2020
Seminar on Investor Awareness Programme	I.C.S.I	Dr. S P DATTA Dr. T K PAUL Samaresh Pramanik	11.1.2017
Seminar on Overview of Financial Market	CU- CSEC	Dr. S P DATTA Dr. T K PAUL Sourav Bhuniya	17.2.2016
Financial Literacy Workshop on Retirement Planning	S.E.B.I with Dept of Commerce	Dr. S P DATTA Dr. T K PAUL Sourav Bhuniya	10.5.2016

➤ **Faculty Development program/Refresher course/Short term courses attended:**

SL	Type of the program	Name of the program	University/organization	Durationand Date
1	Orientation and Training course	I T and its application in business for college teachers	CU-IIPP-CELL	Aug 26 to Sept 2, 2003
2	Refresher Course	Business management	ASC-CU	June 06 to 25, 2005
3	Training course	Accounting practices for projects	UGC-JU	Feb15 to16, 2006
4	Training course	Statistical methods for research workers	DEPT. OF BUSINESS MANAGEMENT, CU	June 04 to 09, 2007
5	Orientation Programme	UGC orientation programme	UGC-ASC-JU	Nov 19 to Dec 17, 2009
6	Short term Course	Basic Skills for counselling	UGC-ASC-JU	Oct 28 to 31, 2009
7	Refresher Course	Business Studies	ASC-CU	Sept 10 to 29, 2012
8	Refresher Course	Business management	ASC-CU	Aug 20 to Sept 10, 2015
9	Faculty Development Programme	Business & Financial Analysis	CUCSE- CEFM- ICAI	Feb 22 to 28, 2016
10	Short Term Course	Planning & Managing Human Resources: Tools & Techniques	IIT KHRAGPUR, DEPT OF H.S.S	March 13 to 27, 2017
11	Faculty Development Programme	Paradigm & Impact of Covid-19 on society & Finance	AJC BOSE College, dept of Commerce with IQAC	June 11 to 15, 2020

➤ **Membership of Professional/Academic Bodies:**

Member of	Duration
<i>Indian Accounting Association Research Foundation At Present Joint Secretary of the Association and E C member</i>	More than 20 years
<i>Indian Accounting Association, Kolkata branch At Present E C member of the Association ,Kolkata Branch</i>	More than 17 years
<i>Commerce Alumni Association and Department of Commerce University of Calcutta At Present Secretary of the Association</i>	More than 15 years

DR. MOHASIN MALICK



Dr. Mallick, an esteemed luminary within the hallowed halls of the Department, embodies the epitome of academic distinction, serving as a beacon of pride and inspiration to all who traverse the corridors of learning. His scholarly journey commenced with a laurel of distinction as he graduated with Honours in Accounting and Finance from the venerable Dhruba Chand Halder College nestled amidst the verdant expanse of South 24-Parganas, affiliated with the prestigious University of Calcutta. The annals of his academic prowess further burgeoned as he ascended the echelons of erudition, culminating in the attainment of a Master's degree in Commerce (M.Com.) with a specialized focus on the intricate realms of Accounting and Finance, a testament to his scholarly dedication and intellectual acumen. The epochal year of 1991 witnessed the crowning achievement of his academic odyssey as he stood adorned with the mantle of erudition, bearing forth the coveted Ph.D. degree bestowed upon him by the venerable Calcutta University, a testament to his indomitable spirit and relentless pursuit of knowledge. His scholarly inquiry delved into the labyrinthine complexities of India's industrial landscape, with his doctoral research encapsulating the growth trajectory of non-traditional manufacturing industries from the epoch of 1960 to the dawn of the new millennium in 2000, offering

profound insights into the economic metamorphosis that has shaped the nation's industrial fabric. In addition to his scholarly pursuits, Dr. Mallick augmented his academic repertoire with the acquisition of pedagogical prowess, completing a training course in the esteemed discipline of Education (B.Ed.) with a commendable first-class distinction from the University of Calcutta in the annum 1992, thereby further enriching his multifaceted academic persona. Details attached herewith:

- **Name: DR. MOHASIN MALLICK**
- **Designation: Associate Professor of Commerce**
- **Date of Joining: 10-11-2022**
- **E-mail: mohasinmallick697@gmail.com**
- **Phone no.: 9748450031**
- **Address (office): Vill. & P. O. – Bireswarpur, P. S.- Mandir Bazar, South 24- Parganas,**
- **Educational Qualifications:**

Course	Board/University	Passing year
10th	W. B. B. S. E.	1980
12th	W. B. H. S. C.	1982
B.Sc./B.A/ B.Com /any other equivalent	C. U.	1985
M.Sc./M.A./ M.Com /any other equivalent	C. U.	1989
B. Ed. (Training Course)	C. U.	1991
Ph. D.	C. U.	2010

- **Courses taught/teaching: B. Com. Honours and General**
- **Specialization/Research Interest: Industrial Economy**
- **Teaching Experience:**

Affiliation	Designation	Tenure
C. U.	Part Time Professor of Gour Mohan Sachin Mandal Mahavidyalaya.	03 Years
C. U.	Substitute Professor of Gour Mohan Sachin Mandal Mahavidyalaya (In place of Professor Raghunath Datta).	01 Year
C. U.	Part Time Professor of Dhruba Chand Halder College at Dakshin Barasat in South 24 – Paraganas (Morning Shift and Day Shift)	03 Years
C. U.	Part Time Professor of Vidyasagar Evening College(Evening Shift) in Kolkata	05 Years
W. B. H. S. C. (Department of Higher Education, Govt. of W. B.)	Assistant Commerce Teacher of Bratachary Vidhyasram at Thakurpukur in Kolkata.	03 Years 06 Months 01 Day (From 22-08-1996 to 22-02-2000)
C. U. (Department of Higher Education, Govt. of W. B.)	Assistant Professor of Commerce of P. N. Das College at Palta in North 24- Paraganas	08 Years (From 23-02-2000 to 22-02-2008)

W. B. State University. (Department of Higher Education, Govt. of W. B.)	Assistant Professor of Commerce of P. N. Das College at Palta in North 24- Paraganas.	06 Years (From 23-02-2008 to 22-02-2014)
Do	Associate Professor of Commerce of P. N. Das College at Palta in North 24- Paraganas.	08 Years (From 23-02-2014 to 09-11-2022)
C. U. (Department of Higher Education, Govt. of W. B.)	Associate Professor of Commerce of Gour Mohan Sachin Mandal Mahavidyalaya (at Madhabpur in South 24 Paraganas.	01 Year (From 10-11-2022 to till date)

*** Experience of Administrative Work:**

SL. NO.	Administrative Position	Institution
01.	N.S.S.	G. M. S. M. Mahavidyalaya
02.	Convener of Finance Committee of Golden Jubilee Celebration	Bratachary Vidhyasram at Thakurpukur in Kolkata.
03.	Convener of Finance Committee	P. N. Das College
04.	Member of Finance Committee	P. N. Das College
05.	Bursar	P. N. Das College
06.	Convener of P. F. Committee	P. N. Das College
07.	Convener of Service Book Committee	P. N. Das College

➤ **Publications:**

Total no. of publications in Journals: 04

Total no. of publications as Book chapters/Books: 06

List of Publications (*Mention maximum 10 publications of your choice*):

Paper title	Author(s)	Journal Name	Year	Volume and Page No.	ISSN/ISBN
Disparity in the Development of Small Scale Industries	Dr. Mohasin Mallick	Regional Disparities in Development	2011	Book Page No. 334 -351	ISBN 978-81-8450-364-7
Foreign Direct Investment in India: An Overview	Dr. Mohasin Mallick	Emerging Issues in Accounting Finance and Economics	2014	Book Page No. 51 -57	ISBN 978-81-925313-1-1
Comparative Study of the Profitability between Non-Traditional and Traditional Industries in India	Dr. Mohasin Mallick	Emerging Issues in Accounting Finance and Economics	2014	Book Page No. 93 -97	ISBN 978-81-925313-1-1
Measurement of Capital Productivity Trend of Indian Rubber, Plastic,	Dr. Mohasin Mallick	Emerging Issues in Accounting Finance and Economics	2014	Book Page No. 157 -162	ISBN 978-81-925313-1-1

Petroleum, and Coal Products Manufacturing Industries (1960-2011)					
A Brief Study of Labour Productivity in Non- Traditional Manufacturing Industries in India (1980-81 to 2000-2001)	Dr. Mohasin Mallick	Ratna - Garbha	2012	Vol. 9 No. 1, Page No. 44-45	ISSN 0996-231X
A Brief Study of Capital Productivity in Non- Traditional Manufacturing Industries in India (1980-81 to 2000-2001)	Dr. Mohasin Mallick	Sandhitshu	2017	Book Page No. 15 -21	ISBN 978-93-82549-60-4
International Relation between India and Pakistan and its Impact on the Bilateral Trade	Dr. Mohasin Mallick	India and Her Neighbours: History and the Present Scenario	2017	Book Page No. 104 -108	ISBN 978-81-929386-3-9
Good Relation Between Two Countries Improves International Trade Between the two with Special References to India-Bangladesh Trade & India- Pakistan Trade	Dr. Mohasin Mallick	Academic Quest	2021	Vol. I, Page No. 71 to 74	ISBN 978-81-953260-2-0
A Critical Look into Accounting for Income Taxes (Ind AS 12)	Dr. Mohasin Mallick, Dr.Atanu Ghosh and Dr.Somnath De	Seminar Volume on Indian Accounting Standards: Convergence with IFRSs.	2012	Seminar Volume	ISBN 978-93-82472-68-1
American Depository Receipt and Indian Corporate Sector – A Look In	Dr. Mohasin Mallick	Artha Beekshan	2012	Vol. 21, No. 2, Page No. 108 to 112	ISSN 0972-1185

➤ **Research Guidance: N. A.**

➤ **Conference/Seminars/Workshops attended:**

Total no. of Conference/Seminars attended: 05

Total no. of workshops attended: 02

Total No. of Paper Presented: 03

List of Conference/Seminars/Workshops (*Mention maximum 10 of your choice*):

Title of the presentation	Name of Conference/Seminars/Workshops	Organized by	Date
The Relation between the Educational Development & the Economic Development in India	UGC Sponsored State Level Seminar on DR. B. R. Ambedkar : Society and Education	P. N. Das College	27-08-2016
The Comparative International Trade between India-Bangladesh and India-Pakistan	UGC Sponsored National Seminar on India and Her Neighbours: History and the Present Scenario	P. N. Das College	20-09-2016 and 21-09-2016
Dakshin 24-Parganas's Lokosanskriti: Karmojiban, Shosan, Protikar and Paribartan	UGC Sponsored State Level Seminar on Lokasanskriti: Shoshon, Sangram O Pratibad	P. N. Das College	16-09-2016

➤ Conference/Seminars/Workshops organized

Name of Conference/Seminars/Workshops	Organized by	Convener/Organizing Committee member	Date
Quality Parameters and Efficacy of Audits in an HEI Workshop	I.Q.A.C	Dr. S P DATTA Ranjini Guha Dr. M Mallick	25.04.2023
Financial Education Workshop on Retirement Planning	S.E.B.I	Dr. S P DATTA Dr. M Mallick Bijoy pal	11.01.2023

➤ Faculty Development program/Refresher course/Short term courses attended:

Type of the program	Name of the program	University/ Organization	Duration	Days
In the Subject of Commerce	Orientation Programme	Calcutta University	30-08- to 27-09-2001	28-Days
In the Subject of Commerce	Refresher Course	Calcutta University	04-09- to 24-09-2003	22-Days
In the Subject of Business Studies	Refresher Course	Calcutta University	03-08- to 25-08-2009	22-Days
In the Subject of Business Studies	Refresher Course	Calcutta University	09-08- to 28-08-2010	22-Days
Special Winter School-2014	Refresher Course	Jadavpur University	20-1- to 11-2-2014	23-Days

--	--	--	--	--

➤ **Awards: NA**

➤ **Membership of Professional/Academic Bodies:**

Member of	Duration
Indian Accounting Association Research Foundation	25- Years
Indian Economic Association	21 -Years
Bengal Economic Association	23 - Years
Indian Statistical Institute	18-Years
Ramakrishna Mission Institute of Culture	15-Years

3. Faculty Profile of Bijoy Pal

Name : Bijoy Pal
Father's Name : Krishna Hari Pal
Date of Birth : 11/10/1997
Nationality : Indian
Category : OBC - B
Residential Address : 12/6 Baikuntha Ghosh Road, P.O.& P.S.- Kasba,Kolkata-700042
Email ID : bijoy.pal.4838@gmail.com
Contact No. : 7003913499



➤ **Academic Qualifications :**

Examination	Board / University /Institution	Year of Passing	Subject Specialization
Ph .D	Vidyasagar University	Pursuing	Management
SET	WBCSC	2022	Commerce
NET	UGC	2022	Commerce
M.Com	University of Calcutta	2020	Accounting & Finance
B.Com Hons	University of Calcutta	2018	Accounting
Higher Secondary	WBCHSE	2015	Commerce
Madhyamik	WBBSE	2013	All

Work Experience:

- Working at Gour Mohan Sachin Mandal Mahavidyalaya.
- Working as Guest Lecturer at Bangabasi Evening College.

- Working as Invitee Lecturer at Khudiram Bose Central College.

Research & Publications:

List of Papers presentation in National seminars:

- Presented Research Paper titled “An introspection of Corporate Balance Sheet with reference to division I and division II under schedule III of Companies Act 2013” in IAA National Seminar held at Umesh Chandra College on 10th September 2022.
- Presented Research Paper titled “Navigating the stormy seas of the Crypto Market: Challenges and opportunities” in IAA National Seminar held at Bethuadahari College on 25th March 2023.
- Presented Research Paper titled “A review on the resurgence and relationship of Social Entrepreneurship and Social Audit in Indian Scenario” in IAA National Seminar held at Bidhan Chandra College on 26th August 2023.
- Presented Research Paper titled “Micro, Small and Medium Enterprise: An introspection on Post Pandemic Prospects and Growth” in IAA National Seminar held at Sundarban Hazi Desharat College on 24th August 2024.
- Presented Research Paper titled “Forest Accounting in West Bengal: Balancing Economic Value and Ecological Sustainability in Natural Resource Management” in 46th All India Accounting Conference & International Seminar on Accounting Education and Research held at Science City Auditorium on 24th Nov. 2024.

Publications:

- Published a research article titled “Crypto currency in modern days: Prospects and Challenges” with Dr. Sarada Prasad Datta (Associate Professor, GSM Mahavidyalaya) in Time’s Journey. [Time’s Journey, Vol: 12, No. 2, July-Dec 2023 issue, (ISSN: 2278-6546 (print), 2583-8652 (Online))]
- Published a research article titled “Navigating the Stormy seas of the Crypto Market: Challenges and Opportunities” with Dr. Sarada Prasad Datta (Associate Professor, GSM Mahavidyalaya) in Contemporary Issues in Accounting, Management and Economics (Dec.2023 issue). (ISBN: 978-81-19574-36-0).
- Published a research article titled “A Review on the Resurgence and Relationship of Social Entrepreneurship and Social Audit in Indian Scenerio” with Dr. Sarada Prasad Datta (Associate Professor, GSM Mahavidyalaya) in The Way (Volume.9, Dec. 2023 issue) (ISSN: 2278-6961).

Computer Qualification:

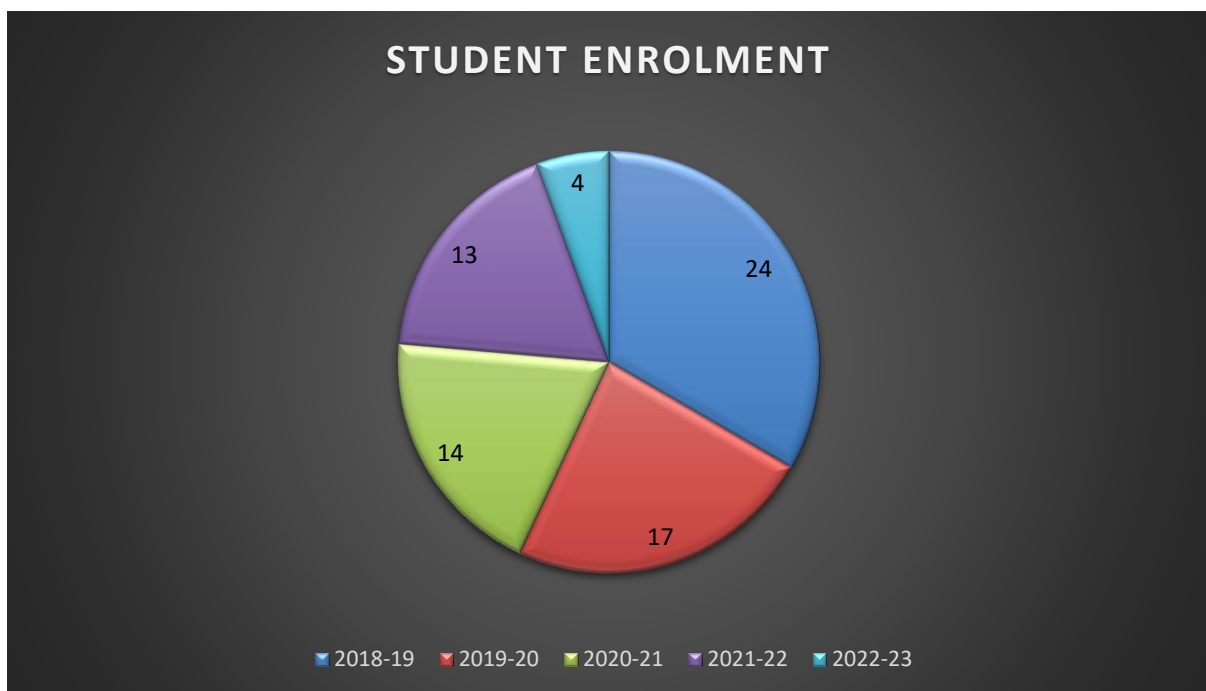
- Advanced Diploma in Financial Accounting System from Dhakuria Youth Computer Training Centre.

6. Student Enrolment Status for B.com

YEAR	HONOURS	GENERAL	TOTAL
------	---------	---------	-------

2018-19	12	12	24
2019-20	07	10	17
2020-21	08	06	14
2021-22	06	07	13
2022-23	02	02	04

GRAPH SHOWING STUDENT ENROLMENT STATUS FROM 2018-2023

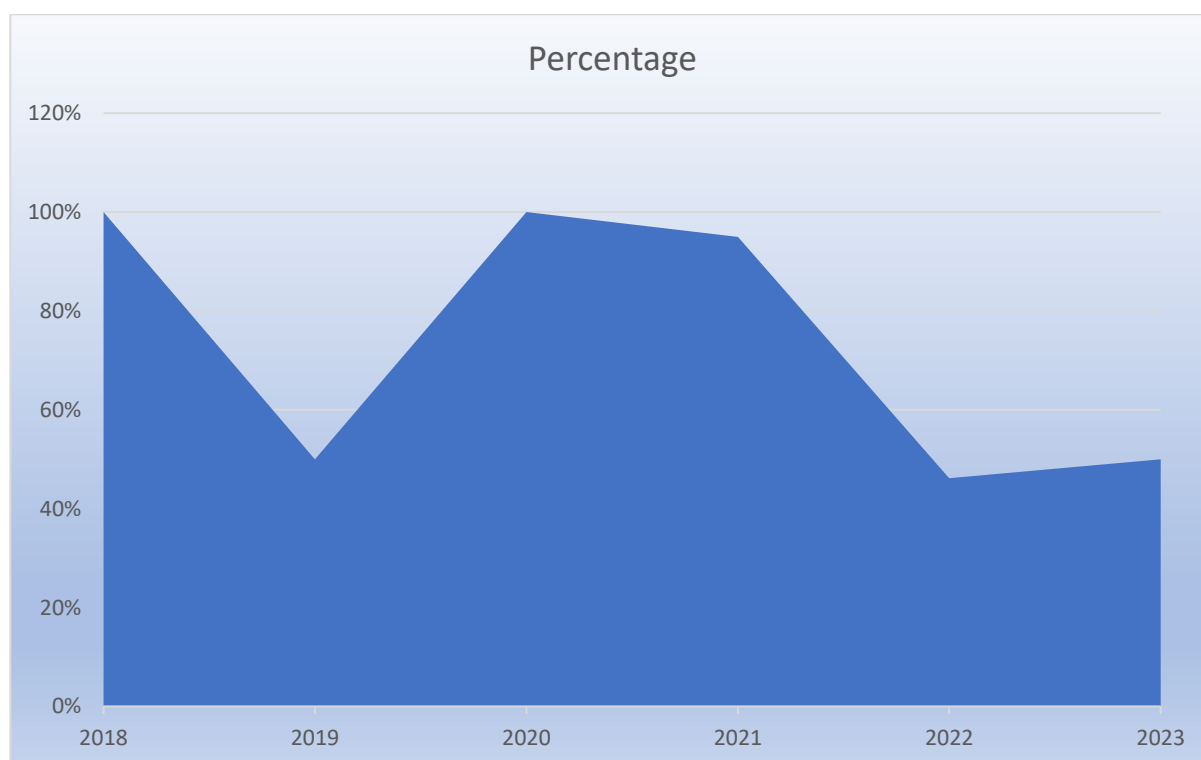


7. STUDENT RESULT STATUS OF B.COM

PARTICULARS	ENROLLED		EXAM APPEARED	PASSED	PERCENTAGE
YEAR 2018					
PART 3	Gen	Male	01	01	100%
YEAR 2019					
PART 3	Hons		02	00	0%
PART 3	Gen	Male	01	01	100%
		Female	01	01	100%
	OVERALL				50%
YEAR 2020					
PART 3	Gen	Male	01	01	100%
CBCS SYSTTEM 2020					

Semester 6	Hons	Male	06	06	100%
	Gen	Male	02	02	100%
	OVERALL				100%
YEAR 2021					
Semester 6	Hons	Male	08	08	100%
		Female	01	01	100%
	Gen	Male	11	10	90.91%
	OVERALL				95%
YEAR 2022					
PART 3	Hons	Male	01		
Semester 6	Hons	Male	06	03	50%
	Gen	Male	03	03	100%
		Female	03		
	OVERALL				46.15%
YEAR 2023					
Semester 6	Hons	Male	03	02	66.67%
	Gen	Male	01	00	0%
	OVERALL				50%

GRAPH SHOWING OVERALL PASS PERCENTAGE OF STUDENTS FROM 2018-2023



8. Programme Outcomes:

After getting the degree the students of the department will be ahead a vast knowledge in the various subjects. They will become job ready after achieving a Graduate degree in this stream.

PROGRAMME OUTCOMES OF B.COM

After finishing graduation in commerce with Honours or General

1. A student would gain a systematic knowledge in the essentials of Accounting, Finance and Management.
2. The Accounting and finance-oriented curriculum tenders a number of specialization and practical exposures which would provide the student to face the contemporary challenges in the corporate and business world.
3. Commerce graduates can serve in industries in many administrative positions.
4. The comprehensive outlook of the course suggest a number of value based and job oriented courses to ensure the students are trained up to date.
5. Commerce graduates particularly Hons students can pursue post graduate studies like M. Com, MBA, MCA and various professional studies like CA, CMA, CA, CFA. etc.
6. The Management oriented curriculum tenders a number of specialization and practical exposures which would provide the student to face the contemporary challenges in the managerial world.
7. Commerce professionals can employ themselves as independent practitioners in selective field,.
8. Commerce graduates can acquire high level of expertise in the field of accounting, finance and management.

Department of Commerce

Programme Specific Outcomes (PSOs):

- **PSO1:** Learners will acquire a strong knowledge base in accounting and finance, enabling them to pursue managerial positions, accounting, banking, auditing, company secretary, teaching, and government employment.
- **PSO2:** Learners will be prepared for further study, such as an MBA or a CA, CMA, or CS qualification.
- **PSO3:** Learners will be able to conduct research in the field of commerce.
- **PSO4:** Learners will be able to demonstrate progressive learning of tax issues and forms, as well as setting up their own business.
- **PSO5:** The vast syllabus covers a wide range of commerce and accountancy topics, providing students with the practical and theoretical knowledge they need to be conversant with a variety of economic and business activities.
- **PSO6:** After completing the program, learners are expected to be employable or self-employable.

Course Outcomes [CBCS syllabus introduced w. e. f July 2017]

Semester I:

1. Microeconomics (GE1.1Chg): This course will provide students with a penetrating understanding of the economic principles that are applicable to business.
2. Statistics (GE1.1Chg): This course will provide students with the foundational knowledge of statistical techniques that are used in business.
3. Business Laws (CC1.1Chg): This course will provide students with a comprehensive understanding of the legal framework that governs business in India.
4. Principles of Management (CC1.2Chg): This course will provide students with the cutting-edge knowledge and skills that are necessary for masterful management.
5. Financial Accounting 1 (CC1.1Ch/G): This course will provide students with a conceptual understanding of the fundamentals of financial accounting and the indispensable skills that are necessary for accounting for various kinds of business transactions.

Semester II:

1. E-Commerce (GE2.1Chg): This course will provide students with a masterful understanding of the strategies and applications of e-commerce, including online marketing, CRM, and global e-commerce.
2. Business Communication (GE2.1Chg): This course will provide students with the indispensable skills necessary for persuasive and charismatic communication in business.
3. Company Law (CC2.1 Chg): This course will provide students with a penetrating understanding of the legal framework that governs companies in India, with cutting-edge knowledge of recent amendments to the Companies Act.
4. Marketing Management (CC 2.2 Chg): This course will provide students with a thorough understanding of the basic principles of marketing management and their innovative applications in the business world.
5. Human Resource Management (CC 2.2 Chg): This course will provide students with a comprehensive understanding of the basic principles of human resource management and their strategic applications in the business world.
6. Cost & Management Accounting (CC 2.1Ch): This course will provide students with a conceptual understanding of cost accounting, single output costing, material cost, labour cost, and overhead.

Semester III:

1. Business Mathematics & Statistics (GE3.3Chg): This course will provide students with panoply of mathematical and statistical tools that are essential for thriving in the cutthroat world of business.
2. Information Technology (SEC3.1Chg): This course will provide students with a comprehensive understanding of the esoteric and ever-evolving field of computer science, with a particular focus on its applications in business.
3. Financial Accounting 2 (CC3.1Ch) : This course will provide students with an in-depth understanding of the fundamentals of financial accounting, as well as the skills necessary to master the art of accounting for complex business transactions.
4. Indian Financial System (CC3.2Chg): This course will provide students with a thorough understanding of the complexities of the Indian financial system, as well as the knowledge needed to steer the ever-changing world of finance.

Semester IV:

1. Microeconomics & Indian Economy (GE 4.1 Chg): This course will provide students with a comprehensive understanding of the economic principles that are applicable to business in India, as well as the challenges and opportunities that are facing the Indian economy.
2. Entrepreneurship Development & Business Ethics (CC 4.1 Chg): This course will provide students with a methodical understanding of the basics of entrepreneurship development, as well as the ethical considerations that must be taken into account when starting and running a business.
3. Taxation 1 (CC 4.1 Ch): This course will provide students with a mastery of the direct and indirect taxes that are imposed in India, as well as the current provisions of the tax code.
4. Cost & Management Accounting 2 (CC 4.2Ch): This course will provide students with an in-depth understanding of the application of accounting techniques for managerial decision making. The students are expected to have a deep understanding of the subject. This course will provide them with the skills necessary to analyze, interpret, and use accounting information in a strategic way.

Semester V:

1. Auditing and Assurance (CC5.1Ch/G): This course will provide students with the esoteric knowledge of auditing and its applications in various fields, as well as the practical skills necessary to conduct audits.
2. Taxation 2 (CC5.2Ch): This course will provide students with an in-depth understanding of the complexities of taxation in India, as well as the practical knowledge necessary to comply with tax laws.
3. Macroeconomics (DSE5.1A): This course will provide students with a comprehensive understanding of the economic principles that are applicable to business at the macro level, as well as the challenges and opportunities that are facing the global economy.
4. Advanced Business Mathematics (DSE5.1A): This course will provide students with an advanced understanding of the mathematical tools that are used in business, as well as the applications of these tools in various business situations.

- Corporate Accounting (DSE 5.2 A): This course will provide students with an in-depth understanding of the new trends in corporate accounting, as well as the practical skills necessary to prepare financial statements in accordance with the latest accounting standards.

Semester VI:

- Computerized Accounting and e-Filing of Tax Returns (SEC 6.1Chg): This course will provide students with the penetrating knowledge of computerized accounting and its intricate applications in various fields, as well as the indispensable skills necessary to e-file tax returns.
- Project Work (CC 6.1 Ch): This course will provide students with the opportunity to visit different business units and discern the practical business knowledge, as well as the acumen necessary to prepare project reports.
- Financial Reporting and Financial Statement Analysis (DSE 6.1 A): This course will provide students with the art of financial reporting and to develop knowledge regarding the scrutiny of financial statements through ratio analysis, cash flow statement, trend analysis, common size income statement, etc.
- Financial Management (DSE 6.2 A): This course will provide students with the penetrating knowledge of financial management and its intricate applications in various fields, as well as the indispensable skills necessary to manage financial resources.

Commerce CO-PSO Mapping

Honours

CO	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6
GE1.1		√			√	
CC1.1Chg	√	√	√	√	√	
CC1.2 Chg	√	√	√		√	
CC1.1Ch	√	√	√	√	√	√
GE2.1	√	√	√	√	√	
CC2.1 Chg	√	√	√	√	√	
CC2.2 Chg	√	√	√	√	√	
CC2.1Ch	√	√	√		√	
GE3.1		√			√	
CC3.1Ch	√	√	√	√	√	√
CC3.2Ch		√			√	
GE4.1		√			√	
CC4.1 Chg		√		√	√	
CC4.1Ch	√	√	√	√	√	√
CC4.2Ch	√	√	√	√	√	
CC5.1Ch	√	√	√		√	
CC5.2Ch	√	√	√	√	√	√
CC6.1Ch	√	√	√	√	√	√
SEC 6.1	√	√	√	√	√	√
DSE 6.1A	√	√	√		√	√
DSE 6.2A	√	√	√	√	√	√
SEC 3.1	√	√	√	√	√	√
DSE 5.1A	√	√	√		√	
DSE 5.2A	√	√	√	√	√	√

Commerce CO-PSO Mapping General

CO	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6
GE1.1		√			√	
CC1.1Chg	√	√	√	√	√	
CC1.2 Chg	√	√	√		√	
CC1.1Cg	√	√	√	√	√	√
GE2.1	√	√	√	√	√	
CC2.1 Chg	√	√	√	√	√	
CC2.2 Chg	√	√	√	√	√	
CC2.1Cg	√	√	√		√	
GE3.1		√			√	
CC3.1Cg	√	√	√	√	√	√
GE4.1		√			√	
CC4.1 Chg		√		√	√	
CC4.1Cg	√	√	√	√	√	√
CC4.2Cg	√	√	√	√	√	
CC5.1Cg	√	√	√		√	
SEC 6.1	√	√	√	√	√	√
DSE 6.1A	√	√	√		√	√
DSE 6.2A	√	√	√	√	√	√
SEC 3.1	√	√	√	√	√	√
DSE 5.1A	√	√	√		√	
DSE 5.2A	√	√	√	√	√	√

Course Outcomes [CCF syllabus introduced w. e .f 2024]

Semester I:

1. Microeconomics (IDC/MDC Paper 1): This course will provide students with a penetrating understanding of the economic principles that are applicable to business.
2. Entrepreneurship Development & Business Ethics (SEC Paper 1): This course will provide students with a methodical understanding of the basics of entrepreneurship development, as well as the considerations that must be taken into account when starting and running a business.
3. Principles and Practice of Management (Minor Paper 1): This course will provide students with the cutting-edge knowledge and skills that are necessary for masterful management.
4. Financial Accounting 1 (Major Paper 1): This course will provide students with a conceptual understanding of the fundamentals of financial accounting and the indispensable skills that are necessary for accounting for various kinds of business transactions.

Semester II:

1. Information Technology and Its Application in Business (SEC Paper 2): This course will provide students with a comprehensive understanding of the esoteric and ever-evolving field of computer science, with a particular focus on its applications in business.
2. Macroeconomics (IDC/MDC Paper 2): This course will provide students with a comprehensive understanding of the economic principles that are applicable to business at the macro level, as well as the challenges and opportunities that are facing the global economy.

3. Marketing Management (Minor Paper 2): This course will provide students with a thorough understanding of the basic principles of marketing management and their innovative applications in the business world.
4. Human Resource Management (Minor Paper 2): This course will provide students with a comprehensive understanding of the basic principles of human resource management and their strategic applications in the business world.
5. Cost Accounting I (Major Paper 2): This course will provide students with a basic understanding of cost accounting, single output costing, material cost, labour cost, and overhead.

Semester III:

1. Cost Accounting II (Major Paper 3): This course will provide students with an in-depth understanding of the application of accounting techniques for managerial decision making. The students are expected to have a deep understanding of the subject. This course will provide them with the skills necessary to analyze, interpret, and use accounting information in a strategic way.
2. Direct Tax 1 (Major Paper 4): This course will provide students with a mastery of the direct and indirect taxes that are imposed in India, as well as the current provisions of the tax code.
3. Consumer Behaviour (Minor Paper 3): Upon completing this course, students will understand consumer decision-making processes and the psychological, social, and cultural factors influencing purchasing behavior.
4. Indian Economic Environment (IDC/MDC Paper 3): This course will provide students with a thorough understanding of the complexities of the Indian Economic Environment, as well as the knowledge needed to steer the ever-changing world economy.
5. Computerized Accounting and Introduction to Data Science (SEC Paper 3): Upon completing Computerized Accounting, students will gain proficiency in using accounting software to manage financial records, process transactions, and generate reports efficiently. They will develop skills in automation, data accuracy, and financial analysis for decision-making. In Introduction to Data Science, students will learn fundamental concepts of data analysis, statistical methods, and machine learning. They will gain hands-on experience in data visualization, interpretation, and problem-solving using modern data science tools.

Semester IV:

1. Financial Accounting II (Major Paper 5) : This course will provide students with an in-depth understanding of the fundamentals of financial accounting, as well as the skills necessary to master the art of accounting for complex business transactions.
2. Direct Tax II and E-filing of Tax Return (Major Paper 6): This course will provide students with an in-depth understanding of the complexities of taxation in India, as well as the practical knowledge necessary to comply with tax laws. This course will also provide students with the penetrating knowledge of tax returns and its intricate applications in various fields, as well as the indispensable skills necessary to e-file tax returns.
3. E-Commerce (Major Paper 7): This course will provide students with a masterful understanding of the strategies and applications of e-commerce, including online marketing, CRM, and global e-commerce.
4. Business Communication (Major Paper 7): This course will provide students with the indispensable skills necessary for persuasive and charismatic communication in business.

5. Business Regulatory Framework (Major Paper 8): This course will provide students with a comprehensive understanding of the legal framework that governs business in India.
6. Sales Management (Minor Paper 4): Upon completing Sales Management, students will understand key sales strategies, techniques, and the role of sales in business growth. They will develop skills in sales planning, customer relationship management, and performance evaluation to enhance sales effectiveness.

9. Lesson Plan under CBCS

GOUR MOHAN SACHIN MANDAL MAHAVIDYALAYA			
Department of Commerce			
Lesson Plan			
1 ST SEMESTER HONS/GEN			
Subject:	Microeconomics I & Statistics		
	Credit Hours = 6		
Module I:	Microeconomics I		
Unit	Chapter	No. of Lectures	Teacher
I	Demand and Consumer Behaviour	15	MC
II	Production and Cost	10	
III	Perfect Competition	15	
Module II:	Statistics		
Unit	Chapter	No. of Lectures	Teacher
I	Fundamentals	8	SK/SH
II	Measures of Central Tendency	8	
III	Measures of Dispersion	8	
IV	Moments, Skewness and Kurtosis	8	
V	Interpolation	8	

Lesson Plan**1ST SEMESTER HONS/GEN**

Subject: **Business Laws**
Credit Hours = 6

Unit	Chapter	No. of Lectures	Teacher
I	The Indian Contract Act, 1872	30	SPD
II	The Sale of Goods Act, 1930	10	MM/TKP
III	Partnership Laws A) The Partnership Act, 1932 B) The Limited Liability Partnership Act, 2008	20	TKP/MM
IV	The Negotiable Instruments Act 1881	10	SPD
V	Consumers Protection Act, 2019	10	BP

Subject: **Principles of Management**
Credit Hours = 6

Unit	Chapter	No. of Lectures	Teacher
I	Introduction	16	SPD
II	Planning	16	SPD
III	Organizing	16	BP
IV	Directing and Staffing	16	MM/TKP
V	Motivation, Co-ordination and Control	16	MM/TKP

Subject: **FINANCIAL ACCOUNTING – I**
Credit Hours = 6

Unit	Chapter	No. of Lectures	Teacher
I	Introduction	5	SPD
II	Concepts for determination of business income	15	BP

	Introduction to Accounting Standard	10	MM/TKP
--	-------------------------------------	----	--------

III	Introduction to Accounting Theory		
IV	Final Accounts of Trading Concern	15	MM/TKP
V	Financial Statements from Incomplete Records and of NPO	12	SPD
VI	Accounting for Special Sales transaction	23	SPD
	Sectional and Self balancing ledger		
	Insurance Claim for loss of Stock and For loss of Profit		

LESSONPLAN

2ND SEMESTER

HONS./GEN

Subject:

**E-Commerce and
Business Communication**

Credit Hours =6

ModuleI:

E-Commerce

Unit	Chapter	No. of Lectures	Teacher
I	Introduction	10	SPD
II	E-CRM and SCM	8	MM/TKP
III	Digital Payment	8	MM/TKP
IV	ERP	8	BP
V	New Trends in E-Commerce	6	SPD

ModuleII:

Business Communication

Unit	Chapter	No. of Lectures	Teacher
I	Introduction	8	BP
II	Type of Communication	6	MM/TKP
III	Tools of Communication	6	MM/TKP
IV	Drafting	20	SPD

Subject:

Company Law

Credit Hours=6

Unit	Chapter	No. of Lectures	Teacher
I	Introduction to Company	16	SPD
II	Formation Of a Company	16	BP
III	Company Administration	16	MM/TKP
IV	Share Capital & Debenture	16	MM/TKP
V	Corporate Meetings	16	SPD

Subject:	Marketing Management and Human Resource Management Credit Hours=6		
Module I	Marketing Management		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	8	SPD
II	Consumer Behaviours and Marketing Segmentation	8	SPD
III	Product	8	TKP/MM

IV	Pricing, Distribution Channels & Physical Distribution	8	TKP/MM
V	Promotion and Recent Development in Marketing	8	BP

Module II	Human Resource Management		
Unit	Chapter	No. of Lectures	Teacher
I	Nature and Scope	8	SPD
II	Human Resource Planning	8	MM/TKP
III	Recruitment and Selection	8	MM/TKP
IV	Training and Development	8	SPD
V	Job Evaluation and Performance Appraisal	8	BP

Subject:	Cost and Management Accounting-I Credit Hours = 6		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	6	SPD
II	Material Costs (a) Purchase of Material (b) Storage of Material (c) Material Control (d) Method of Pricing Material Issue (e) Treatment of Normal & Abnormal Loss of Materials	10	SPD

III	Employee Cost and Incentive System (a) Introduction, Idle Time, Overtime, labour Time (b) System of Wage Payment & Incentives (Halsey, Halsey-Weir, Rowan & Emerson). (c) System of Incentives Scheme	12	BP
IV	Overhead and Cost Statement Overhead (a) Introduction (b) Manufacturing Overhead (c) Absorption of Overhead (d) Administration & Selling & Distribution Overhead & their Charging Preparation of Cost Sheet	20	SPD

V	Cost Book Keeping (a) Non Integrated System (b) Reconciliation	8	MM/TKP
VI	Costing Methods (a) Job Costing and Batch Costing (b) Contract Costing (c) Service Costing	24	MM/TKP

Lesson Plan

**3rd SEMESTER
HONS/GEN**

Subject	Information Technology & Its Application in Business Credit Hours=6		
Module I:	Information Technology and Its Application in Business(Theory)		
Unit	Chapter	No. of Lectures	Teacher
I	Information Technology and Business	8	SP/BP
II	Data Organization and Data Base Management System (a) Data Organisation (b) Database Management System	10	
III	Internet and Its Applications	8	
IV	Security and Encryption	8	
V	ITAct.2000 and Cyber Crimes	6	
ModuleII:	Information Technology and Its Application in Business(Practical)		
Unit	Chapter	No.of Lectures	Teacher
I	Word Processing	5	SP/BP
II	Preparing Presentations	5	
III	Spreadsheet and its Business Applications	16	
IV	Database Management System	8	
V	Website Designing	6	

Lesson Plan			
3 Semester Hons/Gen			
Subject	Business Mathematics & Statistics		
	Credit Hours=6		
ModuleI:	Business Mathematics		
Unit	Chapter	No. of Lectures	Teacher
I	Permutations and Combinations	8	SH/SK
II	Set Theory	8	
III	Binomial Theorem	8	
IV	Logarithm	8	
V	Compound Interest and Annuities	8	
Module II:	Statistics		
Unit	Chapter	No. of Lectures	Teacher
VI	Correlation and Association	8	SH/SK
VII	Regression Analysis	8	
VIII	Index Numbers	8	
IX	Time Series Analysis	8	
X	Probability Theory	8	

Lesson Plan			
3 SEMESTERHONS/GEN			
Subject	FINANCIALACCOUNTING–II Credit Hours=6		
Unit	Chapter	No. of Lectures	Teacher
I	Partnership AccountsI	15	SPD
II	Partnership Accounts-II	15	SPD
III	Branch Accounting	10	SPD
IV	Hire purchase and Installment payment system	10	SPD
V	Departmentalaccounts	10	MM/TKP
VI	InvestmentAccounts	10	MM/TKP

VII	Business Acquisition and Conversion of partnership into limited company	10	MM/TKP
Subject	Indian Financial System (Hons Only) Credit Hours=6		
Unit	Chapter	No.of Lectures	Teacher
I	Financial System and Its Components	10	BP
II	Financial Markets (a) Money Market (b) Capital Market	10	SPD
		20	
III	Financial Institutions	20	MM/TKP
IV	Financial Services	10	MM/TKP
V	Investors' Protection	10	SPD

Lesson Plan

4th SEMESTER HONS/GEN

Subject: Microeconomics-II & Indian Economy
Credit Hours =6

Module I: Microeconomics-II

Unit	Chapter	No. of Lectures	Teacher
I	Monopoly	10	MC
II	Imperfect Competition	15	
III	Factor Price Determination	15	

Module II Indian Economy

Unit	Chapter	No. of Lectures	Teacher
I	Basic Issue in Economic Development	5	MC
II	Basic Features of Indian Economy	10	
III	Sector Trends and Issues (a)Agriculture Sector (b)Industry and Service Sector (c)External Sector	15	
IV	Social Issue In Indian Economy	10	

Subject: Entrepreneurship Development and Business Ethics
Credit Hours = 6

Module I Entrepreneurship Development

Unit	Chapter	No. of Lectures	Teacher
I	(a)Introduction (b) Entrepreneurship & Creative Behaviour (c) Entrepreneurship &Micro, Small, Medium Enterprise (d) Entrepreneurship and family business	10	SPD
II	(a) Simulation, Support &Sustainability of Entrepreneurship (b) Actors of Entrepreneurship Support System	10	TKP/MM

III	(a)Preparation for Entrepreneurship Ventures (b)Establishment & Operations of Business Ventures	10	BP
IV	(a)Mobilization of Recourse (b) Entrepreneurship & start-up Ventures	10	SPD
Module II	Business Ethics		
Unit	Chapter	No. of Lectures	Teacher
I	Business Ethics	8	SPD
II	Principal of Business Ethics	8	MM/TKP
III	Ethics In Management	8	MM/TKP
IV	Corporate Culture	8	SPD
V	Ethics & Corporate Governance	8	BP
Subject:	Taxation-I Credit Hours=6		
Unit	Chapter	No. of Lectures	Teacher
I	(a) Basic Concept and Definitions Under IT Act	10	MM/TKP
	(b) Residential Status and Incidence of TAX		
	(c) Incomes which do not form part of Total Income		
	(d) Agricultural Income		
II	Heads of Income and Provisions governing Heads of Income (a)Salaries	30	SPD
	(b) Income from House property		
III	Heads of Income and Provisions governing Heads of Income (a) Profit and gains of Business and profession	25	MM/TKP
	(b) Capital Gains		
	(c) Income from Other Sources		
	(a) Income of other persons included in Assessee's Total Income		BP

IV	(b)Set off and carry Forward of Losses	15	BP
	(c) Deduction from Gross Total Income		
	(d)Rebate u/s 87A		
Subject:	Cost and Management Accounting-II Credit Hours=6		
Unit	Chapter	No.of Lectures	Teacher
I	Joint Product & By Product	18	SPD
	Activity Based Costing (ABC)		
II	Budget and Budgetary Control	12	SPD
III	Standard Costing	20	BP
IV	CVP Analysis, Marginal Costing (a) CVP analysis (b) Marginal Costing & Management Decisions	15	MM/TKP
V	Short-Term Decision Making	15	MM/TKP

LessonPlan

**5th SEMESTER
HONS/GEN**

Subject:

Auditing & Assurance

Credit Hours=6

Unit	Chapter	No. of Lectures	Teacher
I	CONCEPT, NEED AND PURPOSE OF AUDIT	10	BP
II	AUDIT PROCEDURES AND TECHNIQUES	15	SPD
III	INTERNAL CONTROL SYSTEM	10	BP
IV	VOUCHING, VERIFICATION AND VALUATION a) Vouching b) Verification and Valuation	10	MM/TKP
V	COMPANY AUDIT	15	SPD
VI	AUDIT REPORT AND CERTIFICATE	10	MM/TKP
VII	OTHER THRUST AREAS	10	MM/TKP

Subject:

TAXATION-II

Credit Hours=6

Module I:

Direct Tax

Unit	Chapter	No. of Lectures	Teacher
I	Computation of Total Income and Tax Payable	15	MM/TKP
II	TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS	25	SPD

ModuleII:

INDIRECTTAXES

Unit	Chapter	No. of Lectures	Teacher
I	Basic Concepts of indirect Tax and overview of GST.	8	BP
II	Taxable event. supply – Concept, time, value and place, charge of GST	12	BP
III	Input and Output Tax Computation, input Tax Credit (ITC) and Composition Scheme under GST	12	SPD
IV	Customs	12	MM/TKP

Subject:	CORPORATE ACCOUNTING		
	Credit Hours=6		
Unit	Chapter	No. of Lectures	Teacher
I	Company–Accounting for Shares	20	SPD
	Company– Underwriting, ESOP		
II	Buy back and Redemption of preference shares	10	MM/TKP
III	Company Final Accounts	15	SPD
IV	Redemption of debenture	10	MM/TKP
V	Valuation	10	MM/TKP
VI	Company Merger and Reconstruction	15	BP

<u>Lesson Plan</u>			
5 SemesterHons Only			
Subject:	Macroeconomics and Advanced Business Mathematics		
	Credit Hours=6		
Module I:	Macroeconomics		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	2	MC
II	National Income Accounting	6	
III	Determination of Equilibrium Level of National Income	10	
IV	Commodity market and Money market equilibrium	10	
V	Money, Inflation and Unemployment	12	
Module II	Advanced Business Mathematics		
Unit	Chapter	No. of Lectures	Teacher
I	Functions, Limit and Continuity	8	SH/SK
II	Differentiation and Integration	8	
III	Applications of Derivative and Integration	8	
IV	Determinants	8	

Lesson Plan

6th SEMESTER

HONS/GEN

**Subject: Computerised Accounting System and
E- Filing of Tax Return
Credit Hours=4**

Unit	Chapter	No.of Lectures	Teacher
I	Computerized Accounting Package: Using Generic Software	40	BP/SP
II	Designing Computerized Accounting System	15	
III	E-filing of Tax return	25	

**Subject: Financial Reporting and Financial
Statement Analysis
Credit Hours=6**

Unit	Chapter	No. of Lectures	Teacher
I	Holding Company	15	SPD
II	Accounting Standards	15	BP
III	Fund Flow Statements	5	MM/TKP
IV	Cash Flow Statements	15	MM/TKP
V	Introduction to Financial Statements Analysis	12	SPD
VI	Accounting Ratios for FSA	18	SPD

**Subject: Financial Management
Credit Hours=6**

Unit	Chapter	No. of Lectures	Teacher
I	Introduction	10	MM/TKP
	Basic Concepts	10	MM/TKP
II	Source of Finance and Cost Of Capital	10	SPD
III	Leverage and Capital Structure Theories	10	MM/TKP
IV	Working Capital Management1	10	SPD
V	Working Capital Management2	10	SPD
VI	Capital Expenditure Decision1	10	MM/TKP
VII	Capital Expenditure Decision2	10	BP
VIII	Dividend Decisions	10	SPD

Lesson Plan under CCF

GOUR MOHAN SACHIN MANDAL

MAHAVIDYALAYA

Department of Commerce

Lesson Plan

1ST SEMESTER 4 YEAR/3YEAR

Subject:	Microeconomics (IDC/MDC) PAPER 1 PAPER CREDIT: 3			
	Unit	Chapter	No. of Lectures	Teacher
	I	Introduction	5	MC
II	Theory of Demand and Supply	10		
III	Theory of Consumer Behaviour	10		
IV	Theory of Production and Cost	10		
V	Revenue and Market	10		
Subject:	FINANCIAL ACCOUNTING –I MAJOR PAPER 1 PAPER CREDIT: 4			
	Unit	Chapter	No. of Lectures	Teacher
	I	Introduction	5	MM
II	Concepts for determination of business income	10	BP	

III	Final Accounts of Trading Concern	20	MM
IV	Financial statements of Not for Profit Organisations and from Incomplete records	15	SPD
V	Sectional and Self-balancing ledger	10	SPD
Subject:	PRINCIPLES AND PRACTICE OF MANAGEMENT MINOR PAPER 1 CREDIT OF THE PAPER = 4		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	12	SPD
II	Planning	12	SPD
III	Organizing	12	BP
IV	Directing and Staffing	12	MM
V	Motivation, Co-ordination and Control	12	MM
Subject:	ENTREPRENEURSHIP DEVELOPMENT SEC PAPER 1 CREDIT OF THE PAPER = 4		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	12	SPD
II	Public and Private System of Stimulation	18	SPD
III	Business Ideas	18	BP
IV	Resource Mobilization	12	MM

***Syllabus for AEC and VAC will be provided by the respective UGBOS.**

2nd SEMESTER 4 YEAR/3 YEAR			
Subject:	Macroeconomics (IDC/MDC) PAPER 2 PAPER CREDIT: 3		
Unit	Chapter	No. of Lectures	Teacher
I	Basic Concepts	5	
II	National Income	10	

III	Determination of equilibrium income in Simple Keynesian Model	10	MC
IV	Money and Inflation	10	
V	Public Finance	10	
Subject: COST ACCOUNTING –I MAJOR PAPER 2 PAPER CREDIT: 4			
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	5	MM
II	Material Costs	15	SPD
III	Employee cost and incentive schemes	15	MM
IV	Accounting for Overhead	10	SPD
V	Cost Statement	15	BP
Subject:	MARKETING MANAGEMENT AND HUMAN RESOURCEMANAGEMENT MINOR PAPER 2 CREDIT OF THE PAPER = 4		
Module 1	MARKETING MANAGEMENT		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	5	SPD
II	Market Segmentation	5	SPD
III	Product	10	BP
IV	Pricing and Distribution	10	MM
V	Promotion and Recent Developments in Marketing	5	MM
Module 2	HUMAN RESOURCE MANAGEMENT		
Unit	Chapter	No. of Lectures	Teacher
I	Nature and Scope	5	SPD
II	Human Resource Planning	5	SPD

III	Recruitment and Selection	5	BP
IV	Training and Development	5	MM
V	Job Evaluation and Performance Appraisal	5	MM
Subject:	INFORMATION TECHNOLOGY AND ITS APPLICATION IN BUSINESS SEC PAPER 2 CREDIT OF THE PAPER = 4		
Module I	Theory (50 Marks)		
Unit	Chapter	No. of Lectures	Teacher
I	Fundamentals of Computer	6	SP/BP
II	Internet Services & Security measure	12	
III	Current Computing Paradigm	12	
IV	Business Data Handling	18	
V	IT Act 2000 and Cyber Crimes	12	
Module 2	Practical (50 Marks)		
Unit	Chapter	No. of Lectures	Teacher
I	Word Processing	20	SP/BP
II	Spreadsheet	20	
III	Presentation	20	

***Syllabus for AEC and VAC will be provided by the respective UGBOS.**

3rd SEMESTER 4 YEAR/3 YEAR			
Subject:	INDIAN ECONOMIC ENVIRONMENT (IDC/MDC) PAPER 3 PAPER CREDIT: 3		
Unit	Chapter	No. of Lectures	Teacher
I	Indian Economic Environment	10	
II	Structure of the Indian Economy	20	

III	Issues in Indian Economy	5	MC
IV	Indian Economic Planning	10	
Subject: COST ACCOUNTING –II MAJOR PAPER 3 PAPER CREDIT: 4			
Unit	Chapter	No. of Lectures	Teacher
I	Cost Book-Keeping	10	MM
II	Activity Based Costing	8	SPD
III	Costing Methods I	18	MM
IV	Costing Methods II	18	SPD
V	Joint Product and By Product	6	BP
Subject: DIRECT TAX I MAJOR PAPER 4 CREDIT OF THE PAPER = 4			
Unit	Chapter	No. of Lectures	Teacher
I	a) Basic Concepts and Definition under IT Act b) Residential Status and Incidence of tax	8	SPD
II	a) Incomes which do not form part of total income b) Agricultural income	5	SPD
III	Heads of Income and Provisions governing heads of income: Salaries	15	BP
IV	Heads of Income and Provisions governing heads of income: Income from House Property	12	SPD
V	Heads of Income and Provisions governing heads of income	20	MM

	a) Profits and Gains of Business or profession b) Capital Gains c) Income from Other Sources		
Subject:	CONSUMER BEHAVIOUR MINOR PAPER 3 CREDIT OF THE PAPER = 4		
Unit	Chapter	No. of Lectures	Teacher
I	Consumer Behaviour	12	SPD
II	Determinants of Consumer Behaviour	12	SPD
III	Consumer Decision Making Process	12	BP
IV	Consumer Behaviour and Society	12	MM
V	Consumer Behaviour and Market Research	12	MM
Subject:	COMPUTERISED ACCOUNTING AND INTRODUCTION TO DATA SCIENCE SEC PAPER 2 CREDIT OF THE PAPER = 4		
Module I	COMPUTERISED ACCOUNTING (PRACTICAL)		
Unit	Chapter	No. of Lectures	Teacher
I	Computerised Accounting	50	SP/BP
II	Digitalisation in India	10	
Module 2	Practical (50 Marks)		
Unit	Chapter	No. of Lectures	Teacher
I	Database Applications	15	SP/BP
II	Advanced Data Management with Spreadsheet	30	
III	Tables and Formatting	15	

***Syllabus for AEC and VAC will be provided by the respective UGBOS.**

Subject:	FINANCIAL ACCOUNTING –II MAJOR PAPER 5 PAPER CREDIT: 4		
Unit	Chapter	No. of Lectures	Teacher
I	Consignment	10	MM
II	Branch Accounting	14	SPD
III	Hire Purchase and Installment Payment System	8	MM
IV	Departmental Accounts	8	SPD
V	Insurance Claim	8	BP
VI	Partnership	12	SPD
Subject:	DIRECT TAX II AND E-FILING OF TAX RETURN MAJOR PAPER 6 CREDIT OF THE PAPER = 4		
Module 1	Direct Tax II (75 Marks)		
Unit	Chapter	No. of Lectures	Teacher
I	a) Income of other persons included in assessee's total income b) Set off and Carry Forward of losses	5	SPD
II	a) Deductions from Gross Total Income and Rebate b) Rebate u/s 87A	7	SPD
III	Computation of Total Income and Tax Payable	12	MM
IV	Tax Management I a) Provision for filing of return b) Assessment of Return c) Advance Tax and Self-Assessment Tax	11	SPD
V	Tax Management II a) Interest and Fees b) Tax Deducted at Source c) Refund of excess payment	10	MM

Module: 2	E-Filing of Tax returns	30	BP/SP
Subject:	E-COMMERCE & BUSINESS COMMUNICATION MAJOR PAPER 7 CREDIT OF THE PAPER = 4		
Module I	E-Commerce		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	5	BP
II	E-Commerce Business Models	7	SPD
III	E Payment System	8	MM
IV	New Trends in E-Commerce	8	SPD
Module 2	Business Communication		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	4	SPD
II	Types of communication	8	MM
III	Tools of Communication	8	BP
IV	Drafting	12	SPD
Subject:	BUSINESS REGULATORY FRAMEWORK MAJOR PAPER 8 CREDIT OF THE PAPER = 4		
Unit	Chapter	No. of Lectures	Teacher
I	Introduction to Business Law	5	BP
II	The Indian Contract Act, 1872	20	SPD
III	The Sale of Goods Act, 1930	10	MM
IV	a) The Partnership Act, 1932 b) The Limited Liability Partnership Act 2008	15	SPD
V	Consumer Protection Act, 2019	10	MM
Subject:	SALES MANAGEMENT (M2) MINOR PAPER 4 CREDIT OF THE PAPER = 4		
Unit	Chapter	No. of Lectures	Teacher
I	Sales Organisation	12	BP
II	Designing the Sales Force	12	SPD

III	Managing the Sales Force	12	MM
IV	Personal Selling and Salesmanship	12	SPD
V	Marketing Channels and Selection	12	MM

10. REPORT ON VARIOUS DEPARTMENTAL ACTIVITIES viz. SEMINERS, WORKSHOPS ETC.

10.1. REPORT OF ONE DAY WEBINAR ON CHALLENGES OF HUMAN CAPITAL MANAGEMENT: PANDEMIC AND AFTER

DATE: 23RD SEPTEMBER, 2020

ORGANISED BY

DEPARTMENT OF COMMERCE

IN COLLABORATION WITH

INTERNAL QUALITY ASSURANCE CELL,

G.M.S.M. MAHAVIDYALAYA

A webinar on the topic "Challenges of Human Capital Management: Pandemic and after" was organized by G.M.S.M. Mahavidyalaya on 2023-08-01. The resource person for the webinar was Dr. Rabindra Kumar Pradhan, Associate Professor, Department of Humanities & Social Sciences, IIT Kharagpur. The chief patron for the webinar was DR. A.J. Hasan, Principal, G.M.S.M. Mahavidyalaya and the convenor was Dr. Sarada Prasad Datta, HOD, Dept. of Commerce, G.M.S.M. Mahavidyalaya.

The webinar began with a welcome address by Dr. Sarada Prasad Datta. He introduced the resource person, Dr. Rabindra Kumar Pradhan, and then gave a brief overview of the topic of the webinar.

Dr. Rabindra Kumar Pradhan began his presentation by discussing the challenges of human capital management (HCM) before the pandemic. He pointed out that HCM is a complex and multifaceted process, and that there are many challenges that organizations face in managing their human capital effectively. These challenges include attracting and retaining top talent, managing employee performance, and ensuring that employees are engaged and motivated.

Dr. Pradhan then discussed how the pandemic has exacerbated these challenges. He pointed out that the pandemic has led to a number of changes in the workplace, including the rise of remote work, the increased use of technology, and the changing nature of work itself. These changes have made it more difficult for organizations to manage their human capital effectively.

He concluded his presentation by discussing some of the strategies that organizations can adopt to address the challenges of HCM in the post-pandemic world. He suggested that organizations focus on developing a strong employer brand, investing in employee development, and creating a culture of trust and engagement.

The webinar was well-attended and the audience engaged with the resource person throughout the presentation. There were a number of questions from the audience, which Dr. Pradhan answered in a clear and concise manner.

The webinar was a valuable resource for anyone who is interested in learning more about the challenges of HCM in the post-pandemic world. Dr. Pradhan's presentation was informative and insightful, and he provided a number of practical tips that organizations can adopt to address these challenges.

Here are some of the key takeaways from the webinar:

- The pandemic has exacerbated the challenges of HCM.
- Organizations need to focus on developing a strong employer brand, investing in employee development, and creating a culture of trust and engagement.
- The use of technology can help organizations to manage their human capital more effectively.
- The changing nature of work will require organizations to adapt their HCM strategies.

Overall, the webinar was a valuable resource for anyone who is interested in learning more about the challenges of HCM in the post-pandemic world.
Some pictures of the event are given below:



Gour Mohan Sachin Mandal Mahavidyalaya
Bireswarpur, South 24 Paraganas, West Bengal
NAAC ACCREDITED WITH B++
DEPARTMENT OF COMMERCE
In Collaboration with I Q A C
Presents
Webinar on
“Challenges of Human Capital Management: Pandemic and After”
23rd September, 2020 5pm
Resource person: Dr. Rabindra Kumar Pradhan
Associate Professor
Department of Humanities & Social Sciences
Indian Institute of Technology Kharagpur
Convenor
Chief Patron
Dr A.J. Hasan
Principal
Gour Mohan Sachin Mandal Mahavidyalaya
Dr Sarada Prasad Datta
Head, Department of Commerce
All are Welcome



10.2. REPORT ON VISIT AT MEGA CAREER AWARENESS PROGRAMME

DATE: 07/11/2022 VENUE: MAHAJATI SADAN

INSTITUTE OF COST ACCOUNTANTS OF INDIA

The department of commerce has always shown eagerness and encourages its students to attend these kinds of programmes. The event was a triumph of inspiration, aspiration, and transformation among students regarding their career point of view. It was marked a significant milestone in the journey of career exploration for the young minds of GSM Mahavidyalaya. This unique event aimed to ignite the spark of ambition and provide a transformative experience to equip participants with the necessary tools and knowledge to shape their professional futures. By nurturing the aspirations of these young individuals, the event sought to pave the way for a brighter and promising tomorrow. 8 persons including 6 students of semester 1 and semester 3 were present in this seminar. It was a day of exploration and learning. Some important highlights of the programme are given below:

1. Igniting Inspiration: The day commenced with a riveting keynote speech delivered by a visionary industry leader. Drawing from personal experiences and professional anecdotes, the speaker sparked inspiration among the participants, emphasizing the significance of passion, perseverance, and adaptability in the ever-evolving landscape of commerce.

2. Panel of Pioneers: Distinguished panelists from diverse sectors of the commerce industry took the stage for an engaging discussion. The panel explored emerging trends, disruptive innovations, and the essence of ethical leadership, leaving the audience captivated with newfound knowledge.

3. Career Carousel: The Career Carousel, an interactive and innovative segment, gave participants the opportunity to delve into the intricacies of different professions. Each stall was adorned with captivating displays, showcasing the roles and responsibilities of various careers, enabling the students to discover uncharted avenues.

4. Skills for Success: In experiential workshops, the students honed their soft skills and practical abilities. The workshops focused on effective communication, critical thinking, problem-solving, and emotional intelligence, all essential for thriving in the professional arena.

At the end vote of Thanks has been given by eminent panelists and the programme was a grand success and it was much enlightening for our students.

Some moments of the programme are depicted below:





10.3. REPORT ON QUIZ COMPETITION

DATE: 03 JANUARY, 2023

ORGANISED BY

DEPARTMENT OF COMMERCE,

GMSM MAHAVIDYALAYA

The Department of Commerce, GMSM Mahavidyalaya organized a departmental quiz competition on 03rd January 2023. The competition was held in the Department and was open to all students of the department.

The quiz was conducted in three rounds. The first and second round was a preliminary round, and the questions were based on current affairs in which all the participating teams answered a set of 10 questions. The top 2 teams from the preliminary round qualified for the final round.

The final round consisted of 10 questions. The questions were based on various topics related to commerce, such as economics, business, marketing, and finance. The teams were given 30 seconds to answer each question.

The competition was very close, and the top 2 teams were separated by only a few points. In the end, the team of Soumojit Chakraborty, Himanshu Gayen, Anarul Shekh and Subhankar Majumder i.e. sem-III emerged as the winners with 40 points. The runner up team was Semester-I with 25 points.

The winners were declared to be awarded prizes by the principal sir, GMSM Mahavidyalaya.

The quiz competition was a great success. It was a fun and interactive way for students to test their knowledge of commerce. The competition also helped to promote the study of commerce among students.

Here are some of the key takeaways from the quiz competition:

- The competition was very well-organized. The questions were challenging but fair, and the atmosphere in the auditorium was very competitive.
- The students who participated in the competition were very enthusiastic. They were clearly eager to test their knowledge of commerce.

- The quiz competition was a great way to promote the study of commerce among students. It showed students that commerce is a challenging but rewarding subject.

We hope that the quiz competition will be held again next year. It is a great way to engage students in the study of commerce and to promote the subject among the wider community.

Some pictures of the event are given under:



ORGANISED BY

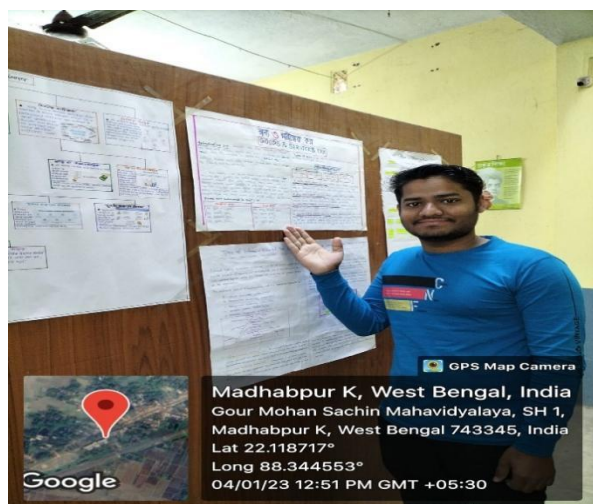
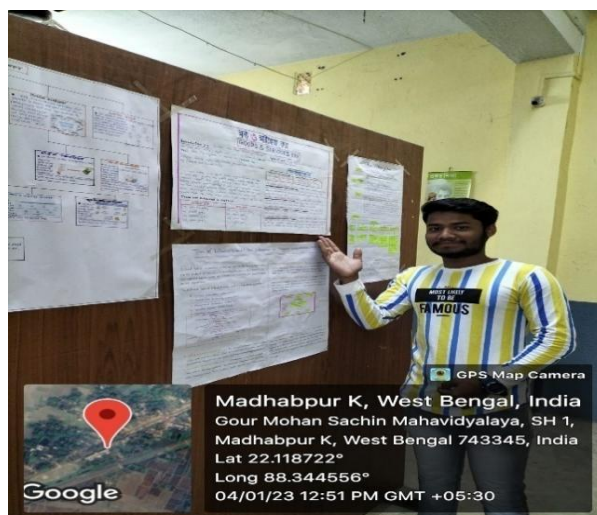
THE DEPARTMENT OF COMMERCE,

GMSM MAHAVIDYALAYA

DATE: 04.01.2023

The Department of Commerce at GMSM Mahavidyalaya organized an impressive Wall Magazine event, where students exhibited their creativity and knowledge through captivating displays on commerce-related themes. The initiative provided a unique platform for students to showcase their academic prowess and artistic talents. The event aimed to foster a spirit of exploration, collaboration, and pride among the participants while presenting an opportunity to engage with the Principal and various teachers from different departments. The programme was guided by Dr. Sarada Prasad Datta, HOD, Department of Commerce. The programme explored the creative ideas that were slept in the minds of the department students like on the topics like GST, Leadership, Management theories, Information Systems etc. Teachers from various departments have encouraged them and also appreciated their creative minds.

Some pictures of the programme are given below:





10.5. REPORT ON EXTEMPORANEOUS SPEECH

DATE: 05/01/2023

ORGANIZED BY

DEPARTMENT OF COMMERCE

WITH

DEPARTMENT OF ECONOMICS

The Department of Commerce and the Department of Economics jointly organized an extempore speech competition on January 05, 2023. The competition was open to all students from both departments.

The topic of the competition was "Commerce and Economics in modern era." The participants were given five minutes to prepare their speeches and then deliver them for a total of ten minutes.

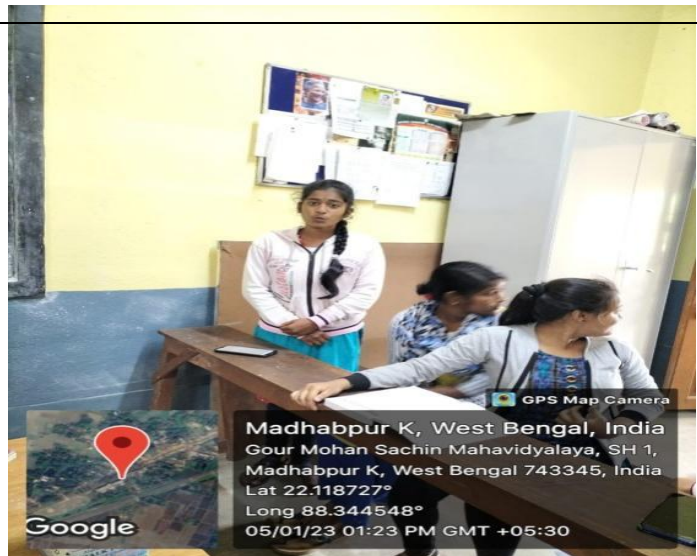
The judges were a panel of faculty members from both departments and in front of our beloved principal sir participants presented their thought. They were looking for speeches that were well-organized, informative, and engaging.

The winner of the competition was Soumojit Chakraborty, a third-semester student from the Department of Commerce. He gave a well-researched speech that explored the challenges and opportunities of commerce in the digital age.

The runner-up was a girl from third-semester from the Department of Economics. She gave a passionate speech that argued that the digital age has the potential to make commerce and economics more efficient and equitable.

The competition was a great success. It was a stimulating opportunity for students to share their ideas about the future of commerce and economics. The judges were impressed with the quality of the speeches, and they congratulated all of the participants on their efforts.

Some glimpses of the programme are given below:



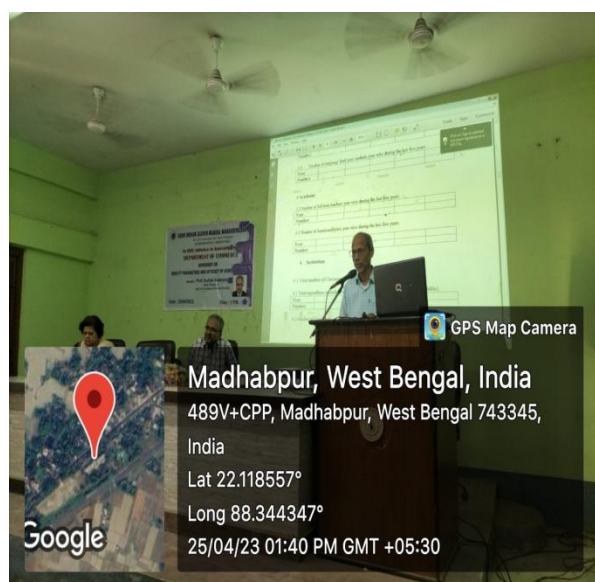
10.6. REPORT ON QUALITY PARAMETERS AND EFFICACY OF AUDITS IN AN HEI
WORKSHOP
25TH APRIL 2023
ORGANIZED BY
THE DEPARTMENT OF COMMERCE
IN ASSOCIATION WITH
INTERNAL QUALITY ASSUARANCE CELL (IQAC), GMSM MAHAVIDYALAYA

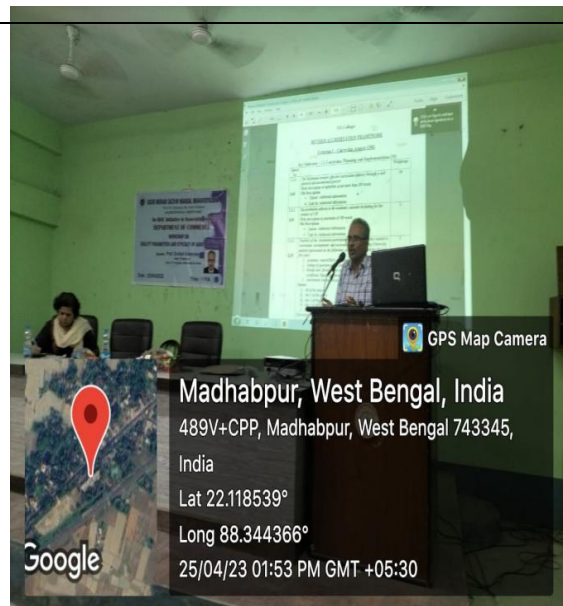
WORKSHOP ON QUALITY PARAMETERS AND EFFICACY OF AUDITS IN AN HEI

The workshop was organized by the Department of Commerce, *Gour Mohan Sachin Mandal Mahavidyalaya* on 25th April 2023. It was inaugurated by **Prof. Sudipti Banerjea, Professor, University of Calcutta**. He was also the Chief Guest of the Workshop. The inaugural address was delivered by Dr. A. J. Hasan, Principal of the College, the welcome address was delivered by Dr. Sarada Prasad Datta, Head of the Department of Commerce. In this workshop, the department and the College was enlightened by the speech delivered by Prof. Sudipti Banerjea in his own lucid style with examples on various quality parameters in an HEI. In the Technical session Prof. Banerjea discussed about Quality parameters of audits in an HEI include relevance, accuracy, timeliness, and objectivity. Efficacy of audits in an HEI is measured by their ability to identify and correct problems, improve the quality of care, and increase patient safety. Effective audits are those that are well-planned, executed, and reported. They should be conducted by qualified individuals who are familiar with the HEI's standards and procedures. Moreover, he discussed other points like relevance, timeliness, objectivity, improvement of quality. The number of participants present in the seminar was 59, consisting of 42 Teaching staffs and 17 Non-Teaching staffs.

At the end of the discussion, the vote of thanks was delivered by Dr. Mohsin Mallick, Associate Professor, Department of Commerce. With unstinted support and co-operation of all concerned the workshop, attended by around forty teachers of the college, was a resounding success.

Some photos of the event are attached below:





10.7. Report on Visit to American Center, Kolkata to attend a Workshop on: "Empowering Women in Rural West Bengal through access to Education Technology"

Organized by U.S.I.S, Kolkata

Date: Friday, 10th May 2024

A group of women students from the Department of Commerce, Gour Mohan Sachin Mandal Mahavidyalaya, had the opportunity to attend the Workshop on: "Empowering Women in Rural West Bengal through access to Education Technology" at Lincoln Hall organized by U.S.I.S, Kolkata on 10th May, 2024. The visit was aimed at enhancing students' understanding of contemporary business practices, financial strategies, and entrepreneurial challenges. The event conducted by Dr. Ritushree Sengupta, assistant professor of English, who emphasized the significance of women empowerment, women education, innovation, and entrepreneurship in today's dynamic business environment. Following this session, the symposium concluded with a valedictory ceremony, summarizing the key discussions and takeaways from the event.

Some glimpses to the event have been highlighted below:



10.8. Report on Visit to Mega Symposium: "New Vision, New Direction"

Organized by Calcutta University

Date: Saturday, 30th November 2024

Venue: Centenary Auditorium, University of Calcutta, Kolkata

A group of students from the **Department of Commerce, Gour Mohan Sachin Mandal Mahavidyalaya**, had the opportunity to attend the **Mega Symposium: "New Vision, New Direction"**, organized by **Calcutta University** at its Centenary Auditorium on **30th November 2024**. The visit was aimed at enhancing students' understanding of contemporary business practices, financial strategies, and entrepreneurial challenges. Eight students from **Semester one and five**, i.e. six students from semester one and two students from semester five have been participated in the event, making the visit an academically enriching experience. The event commenced with an inaugural address by **Prof. Dhrubaranjan Dandapat**, who emphasized the significance of **innovation, sustainable business practices, and entrepreneurship** in today's dynamic business environment.

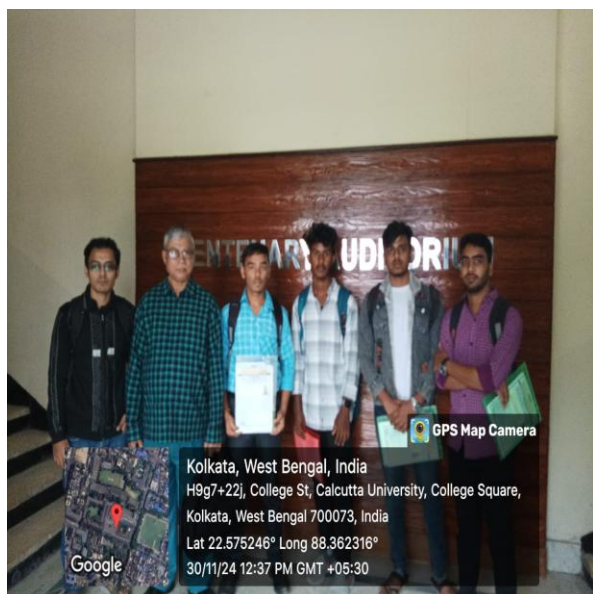
The first session focused on the importance of sustainability and how businesses can adopt circular economy principles. Where, Prof. Kanika Chatterjee, Professor, Department of Commerce, University of Calcutta, delivered a talk on "A Strategic Perspective for Business within a Circular Economy." She highlighted how businesses can integrate sustainability into their core operations and the benefits of a circular economy model. Also, Mr. Mritynjay Acharjee, GM Finance, NRL Oil India, Govt. of India, Ministry of Petroleum & Natural Gas, spoke on "Global Reporting Initiative - Best Practice in Corporate Disclosures." His session focused on corporate responsibility, transparency in financial reporting, and the significance of sustainability reporting in the corporate sector.

The second session focused on how failures contribute to entrepreneurial learning and success. The speakers shared their experiences and insights on overcoming challenges in the business world. In this session, Mr. Ankit Agarwal, Co-founder, Ad My Binn, discussed how early failures shape a business and how strategic pivots lead to success. CA Milesh Kumar, Director, Popski Land Pvt. Ltd., emphasized financial planning and risk management in entrepreneurship and Prof. Chandradeep Mitra, Founder & CEO, PipalMajik & Co-founder, Meta4Sight, shared real-life entrepreneurial case studies and how learning from mistakes is essential for business growth.

The final session provided insights into career opportunities as a Company Secretary, highlighting the roles, responsibilities, and growing demand for professionals in this field. Following this session, the symposium concluded with a valedictory ceremony, summarizing the key discussions and takeaways from the event.

The visit to the *Mega Symposium: "New Vision, New Direction"* was a highly informative and engaging experience for the students of Gour Mohan Sachin Mandal Mahavidyalaya. The diverse range of topics, expert speakers, and interactive sessions enriched their academic understanding and prepared them for real-world business challenges. Such initiatives are invaluable in bridging the gap between classroom learning and industry practices.

Some glimpses to the event have been highlighted below:



10.9. Report on Faculty Exchange Program

A. SONARPUR MAHAVIDAYLAYA

KINGSHUK CHOUHURY AT GSM MAHAVIDYALYA ON 13/5/23





B. KIDDERPORE COLLEGE

MOU BETWEEN GSM AND KIDDERPORE COLLEGE, DEPT OF COMMERCE 24/2/23



Dr. SARADA PRASAD DATTA AT ON 27/2/23



11. Student Achievements

Our institution takes immense pride in celebrating the outstanding achievements of our alumni who have excelled in various fields after graduating. Their success is a testament to their dedication, hard work, and the quality education imparted by our faculty. There are many students who have become successful in their career. The following table represents some of the notable accomplishments of our students who have got graduation degree from the college:

Present Status of Pass Out Students of B.Com.			
<u>Sl. No.</u>	<u>Name</u>	<u>Present Status</u>	<u>Pass Out Year</u>
1	Debashish Shankhari	IT Support Engineer at Cognizant	2021
2	Sandip Halder	Completed MBA at EIILM (V.U.) now at sales officer in Berger Paint	2022
3	Suman Halder	Junior Accountant at Balaji Export Corporation	2022
4	Sayantan Pal	Pursuing M.Com at CU	2022
5	Suprobhat Pandit	Cashier at Great Eastern Trading Co.	2021
6	Pradipta Halder	Non Clerical Support Staff at Standard Chartered Bank at Kolkata	2021
7	Debabrata Halder	Office Assistant at Dar's InfoTech Private Limited	2021

12. DEPARTMENTAL LIBRARY OF DEPARTMENT OF COMMERCE

The Departmental Library of the Department of Commerce serves as a valuable academic resource, catering to the diverse informational and research needs of students, faculty members, and scholars. Housing a collection of approximately more than 250 books, the library boasts a well-curated selection of materials covering various aspects of commerce, including accounting, finance, marketing, business management, economics, entrepreneurship, corporate laws, Computerised Accounting. This modest yet significant collection provides essential reference materials and textbooks that support the academic curriculum, enabling students to enhance their knowledge and deepen their understanding of key commercial concepts. The students of the department can access to the library at free of costs and a library register is maintained for give opportunity to the students convenience to take the books at home. The library is organized systematically, ensuring easy accessibility to books, journals, and research papers, thereby creating an environment conducive to focused study and intellectual development. Additionally, the library serves as a quiet and resourceful space where students can engage in self-study, complete assignments, and prepare for examinations. Faculty members also benefit from the library's collection, utilizing it for research, lesson planning, and staying updated with the latest trends in commerce and business studies. With an atmosphere that fosters academic excellence, the Departmental Library plays a crucial role in shaping the educational experience of commerce students, helping them build a strong foundation in their field. As an integral part of the department's academic infrastructure, the library continually strives to update and expand its collection, ensuring that students have access to relevant and up-to-date resources in the ever-evolving world of commerce and trade.

13. SWOC OF THE DEPARTMENT

Strengths:

1. Proficient Faculty:

The department boasts an adept faculty ensemble characterized by their adeptness in pedagogy and their expertise in the domain, ensuring a high standard of academic delivery and mentorship.

2. Nurturing Pedagogical Environment:

Within the department, there exists a conducive ambiance fostering student engagement and well-being, marked by a culture of inclusivity, support, and encouragement, thereby enhancing the overall learning experience.

3. State-of-the-Art Computing Infrastructure and Training:

The department is equipped with cutting-edge computer facilities and offers comprehensive training programs tailored to empower students with adeptness in leveraging technological tools and platforms effectively.

4. Adherence to Contemporary Curriculum Guidelines:

The department aligns its academic offerings meticulously with the latest curriculum guidelines stipulated by the university, ensuring that the syllabi encompass relevant and contemporary subjects reflective of the evolving landscape of commerce education.

5. Active Student Involvement in Collegiate Activities:

Students within the department exhibit enthusiastic participation in various extracurricular endeavors spanning athletics, social initiatives, and other co-curricular activities, thereby enriching their holistic collegiate experience.

6. Robust Departmental Library Infrastructure:

The department prides itself on its well-endowed library facility, stocked with an extensive array of scholarly resources pertinent to the field of commerce, augmenting the academic pursuits and research endeavors of both faculty and students alike.

Weaknesses:

1. Reduction in Student Enrollment and Diminishing Interest in Commerce Education:

The department grapples with a notable decline in student enrollment, mirroring a broader trend of waning interest in commerce education within rural locales, presenting a formidable challenge to its sustainability and growth trajectory.

2. Academic Deficiencies in Foundational Subjects:

A significant proportion of incoming B.Com students from rural areas exhibit pronounced deficiencies in fundamental subjects such as English and Mathematics, posing substantive hurdles to their academic progression and overall learning outcomes.

3. Socioeconomic Constraints and Time Constraints:

The student cohort hails predominantly from economically disadvantaged backgrounds, primarily stemming from agricultural or daily wage laborer households, compelling them to seek part-time employment to augment familial finances. Consequently, their academic pursuits are hampered by the dual burdens of laborious work commitments and limited temporal resources, thereby impeding their scholarly endeavors.

3. Limited Subject Offerings and Relevance:

The department's curricular offerings are constrained by a singular focus on Accounting and Finance as the sole honors subject, a choice that fails to resonate with the preferences and aspirations of rural students, thereby impeding their engagement and investment in the academic program.

Opportunities:

1. Digital Transformation:

Embracing online learning platforms and digital tools can help the department reach a wider audience and enhance the learning experience for students.

2. Industry Partnerships:

Collaborating with local businesses and organizations can provide opportunities for internships, guest lectures, and real-world projects, enriching the curriculum and providing practical insights.

3. Distance Learning Programs:

Offering distance learning programs can attract students from neighboring regions or even international students, expanding the department's reach and revenue streams.

4. Specialized Certifications:

Developing specialized certification programs aligned with the needs of local industries can enhance the department's reputation and attract students seeking niche expertise.

5. Research Collaborations:

Partnering with other academic institutions or research organizations can facilitate joint research projects and grant opportunities, enhancing the department's research output and reputation.

6. Regular co curricular activities:

Regular involvement of students in different extra curriculum activities like seminars, paper presentations and poster presentations, debates etc. may also lead to ignition of greater interest among the students

Challenges:

1. Competition from Online Programs:

The rise of online learning platforms and remote education options pose a challenge in attracting and retaining students, especially if the department's offerings are perceived as less flexible or accessible.

2. Lack of Job Opportunity:

Graduates are attracted to opportunities in urban areas, leading to a brain drain of talent from the local community. Students are becoming reluctant to study as there is lack of opportunity in the rural areas.

Measures Taken by the Department in overcoming the weaknesses and Challenges

The Department of Commerce has undertaken a multifaceted approach to surmount the deficiencies and obstacles prevalent within the rural college milieu. Primarily, a comprehensive analysis was conducted to discern the intricacies of the prevailing weaknesses and challenges, serving as the bedrock for subsequent strategic interventions. A pivotal measure encompassed the formulation and implementation of targeted capacity-building programs tailored to address the specific deficiencies encountered within the domain of commerce education in rural settings. These initiatives, characterized by their nuanced pedagogical methodologies and contextual relevance, have been instrumental in augmenting both faculty proficiency and student aptitude.

Furthermore, collaborative ventures were forged with industry stakeholders and academic institutions of repute, fostering knowledge exchange and experiential learning opportunities. Such synergistic endeavors have not only enriched the academic curriculum but have also facilitated the integration of practical insights and contemporary trends into pedagogical discourse. In tandem with bolstering academic prowess, the Department has proactively addressed infrastructural inadequacies by advocating for requisite resources and modern amenities conducive to a conducive learning environment. Initiatives encompassing the augmentation of library facilities, the deployment of state-of-the-art technological infrastructure, and the establishment of dedicated research hubs have been pivotal in fortifying the institutional framework. Moreover, the Department has espoused a proactive stance towards student welfare, instituting mentorship programs, and counseling initiatives aimed at nurturing holistic development and mitigating socio-economic barriers to education. These endeavors, characterized by their empathetic ethos and personalized support mechanisms, have engendered a culture of inclusivity and empowerment within the student cohort. In alignment with the imperatives of digitization and globalization, the Department has embarked on a trajectory of digital transformation, leveraging e-learning platforms and virtual pedagogical tools to transcend geographical constraints and democratize access to quality education. This paradigm shift towards digital pedagogy has not only augmented the reach and efficacy of educational interventions but has also imbued learners with requisite digital literacy skills essential for contemporary employment landscapes.

In summation, the Department of Commerce, cognizant of the exigencies inherent within rural educational ecosystems, has adopted a holistic and proactive approach towards overcoming prevailing weaknesses and challenges. Through strategic interventions spanning pedagogical innovation, infrastructural augmentation, industry-academic collaboration, and student-centric initiatives, the Department has endeavored to catalyze a transformative paradigm shift, wherein rural colleges emerge as vibrant hubs of learning and socio-economic empowerment.