Prasanta Chandra MahalanobisMahavidyalaya <u>Lesson Plan- 2022-23</u> Semester II Honours & Programme Course Name of the Department: COMMERCE

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			UNIT 6: Maintenance of Human Resource	Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.			Unit 5,6- DM
		AECC 2 English/MIL					Respective Departments
		Business Maths & Stats					Respective Departments
I	Programme Course	CMA FACGCOR03T	UNIT 5 : Cost Book keeping UNIT 6: Costing Methods	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT	UNIT 5: 10 hrs UNIT 6: 25 hrs	Unit 1,5 - BR Unit 2,3,4 - KPJ Unit 6 - DM
		AECC 2 English/MIL					Respective Departments
		Business Maths & Stats					Respective Departments
		Compulsory English for Arts & Commerce(LCC - II)					Respective Departments

Recommended Text Books:

- 1. Cost and Management Accounting(CMA & CMA I) Amitabha Basu, Basu & Das 2. Marketing Management & Human Resource Management Kotler & Keller, Sushil Mukherjee & Kallol Saha

Prasanta Chandra MahalanobisMahavidyalaya <u>Lesson Plan- 2021-22</u>

Semester IV Honours & Programme Course Name of the Department: COMMERCE

Period	Hons/ Programme Course	Paper Name and Paper Code	ТОРІС	Methods and materials	Methods of Evaluation	Number of classes allotted in hours	Name of the Teacher assigned
February -April	Hons Course	Company Law FACACOR08T	Unit 1: INTRODUCTIO N TO COMPANY UNIT 2: FORMATION OF A COMPANY UNIT 3: COMPANY ADMINISTRATI ON & MANAGEMENT	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT 1: 20 hrs UNIT 2: 20 hrs UNIT 3: 15 hrs	Unit 1- DM Unit 2,3- SS
		Indirect Taxation FACACOR09T	Unit 1: GST: Basic concepts Unit 2: GST: supply Unit 3: GST: valuation, time & place of supply Unit 4: GST: Input Tax credit & Tax Liability	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT 1: 10 hrs UNIT 2: 15 hrs UNIT 3: 20 hrs UNIT4: 15 hrs	Unit 1-SS Unit 2&3- BR Unit 4- KPJ
		Cost and Management Accounting II FACACOR10T	Unit 1: Activity Based Costing and Joint Product & By Product Unit 2: Budget & Budgetary control Unit 3: Standard Costing	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT 1: 20 hrs UNIT 2: 15 hrs UNIT 3: 20 hrs	Unit 1&2- BR Unit 3- KPJ
		Entrepreneurshi p Development FACHGEC04T	Unit 1: Introduction Unit 2: Entrepreneurship and Micro, small and Medium Enterprises Unit 3: Sustainability of Entrepreneurship	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT 1: 18 hrs UNIT 2: 18 hrs UNIT 3: 30 hrs	Unit 1&2- DM Unit 3- SS
		Tax Returns & Filing of Tax Returns FACHGEC04T	Unit 1 : Income Tax Returns	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	PROJECT	Unit 1: 15 hrs	Unit 1- SS
	Programme Course	Tax Returns & Filing of Tax Returns FACHGEC04T	Unit 1 : Income Tax Returns	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from	PROJECT	Unit 1: 15 hrs.	Unit 1- SS

		Direct & Indirect Taxation FACGCOR07T	Module I: Income Tax Unit 1:a) Basic concepts b)Residential Status C) Exempted Incomes Unit 2: Computation of taxable events Unit 3: Profits & Gains Unit 4: Set off and carry forward of losses Module II: Goods & Service Tax Unit 6: Concept, GST council, Structure, Types, Rates & Registration	various text books, E books, academic and Government websites, research articles. Offline lectures, Chalkboard splash, Audio- visual Aids, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT 1: 15 hrs UNIT 2: 20 hrs UNIT 3: 20 hrs Unit 6: 7hrs.	Unit 1,2,3 & 6- KPJ& SS
		Economics FACGCOR08T					s Departme nt
		Modern Indian Language- 2 ENGLCOR04M					English Departme nt
May- June	Hons. Course	Company Law FACACOR08T	UNIT 4: SHARE CAPITAL & DEBENTURES UNIT 5: CORPORATE MEETINGS	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT4: 15 hrs UNIT 5: 20 hrs	UNIT 4- SS UNIT 5- DM
		Indirect Taxation FACACOR09T	Unit 5: GST: Registration & Returns Unit 6: Customs	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT 5: 10 hrs Unit 6: 20 hrs	UNIT 5- SS UNIT 6- PSD
		Cost and Management Accounting FACACOR10T	Unit 4: CVP Analysis, Marginal Costing Unit 5: Short term decision- making	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT4: 20 hrs UNIT 5: 15 hrs	UNIT 4&5-PSD
		Entrepreneurshi p Development FACHGEC04T	Unit 4: Sources of business ideas and tests of feasibility Unit 5: Mobilization of Resources	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	UNIT4: 12 hrs UNIT 5: 12 hrs	UNIT4- DM UNIT5- SS

	Tax Returns & Filing of Tax Returns FACHGEC04T	Unit 2: E- filing of Tax Returns	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	Project	Unit 2: 30 hrs.	UNIT2- PSD
Programme Course	Tax Returns & Filing of Tax Returns FACHGEC04T	Unit 2: E- filing of Tax Returns	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	Project	Unit 2: 30 hrs.	UNIT2- PSD
	Direct & Indirect Taxation FACGCOR07T	Unit 4: Set off & carry forward Unit 5: Filing of Returns Unit 6: GST: Different meanings, Input Tax, Reverse Charge, Composition Levy, Payment of GST & Filing of returns	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT	Unit 4: 15 hrs. Unit 5: 5 hrs. Unit 6: 8 hrs.	UNIT 4&5- PSD UNIT 6- KPJ
	Business Economics FACGCOR08T					Economic s Departme nt
	Modern Indian Language- 2 ENGLCOR04M					English Departme nt

Recommended Text Books:

- 3. Company Law D.L. Dutta
- 4. Company Law Bhadra & Satpati
- 5. Taxation II -Dr. C.H. Sengupta
- 6. Systematic Approach to GST Ahuja & Gupta

- Systematic Approach to GST Antija & Gupta
 Cost and Management Accounting Amitabha Basu
 Cost and Management Accounting Basu & Das
 Cost and Management Accounting J.K. Mitra
 Entrepreneurship Development Chandra & Biswas
 Entrepreneurship Development Mukherjee & Roy
 Simplified Approach to Direct & Indirect Taxes Dr. C.H. Sengupta

Prasanta Chandra MahalanobisMahavidyalaya <u>Lesson Plan- 2021-22</u> Semester VI Honours & Programme Course

Name of the Department: COMMERCE

Period	Hons/ Programme Course	Paper Name and Paper Code	Topics	Methods and materials	Methods of Evaluation	Number of classes allotted in hours	Name of the Teacher assigned
Feb-April	Hons.	FINANCIAL MANAGEMENT (FACACOR13T)	Unit-1 A-Financial Management an Overview B- Concepts of Value and Return Unit-2 Sources of Finance and Cost of Capital Unit-3 A-Leverage B- Theories of Capital Structure Unit-5 Capital Expenditure Decisions (1) Capital Expenditure Decisions (2)	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	60 hours	Unit-1&2-BR Unit-3-DM Unit -5- PSD
		RESEARCH METHODS & PROJECT WORK (FACACOR14T)	Module – 1 :Research Methodology Module – 2: Project Work	Materials are provided from various text books, e books, academic and government websites; research articles etc.	Project	30 hours	EconomicsDepartm ent PSD, BR & DM
		FINANCIAL STATEMENT ANALYSIS (FACADSE07T)	Unit-1 Introduction to Financial Statements Analysis Unit-2 Ratios for FSA Unit-3 Fund Flow and Cash Flow Statements UNIT 4: Equity Analysis	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	60 hours	Unit -1-BR Unit -2 - KPJ Unit -3 -SS Unit - 4-PSD

	BUSINESS ETHICS & CORPORATE GOVERNANCE (FACADSE08T)	Module I :Business Ethics Unit1: Introduction Unit 2 : Social Aspects of Business Ethics Unit 3: Managing Ethical Dilemmas Module II Corporate Governance Unit 1: Framework of Corporate Governance in India Unit 2: Major Corporate Scandals in India and Whistleblowing policy	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	60 hours	Module I :Business Ethics Unit -1&2 -SS Unit -3 - DM Module II Corporate Governance Unit 1&2-BR
Programme Course	MARKETING MNGT AND HUMAN RESOURCE MNGT (FACGGEC02T)	Unit – 1: Introduction to Marketing Management Unit – 2: Product & Pricing Unit – 3: Physical Distribution & Promotion Unit – 4: Fundamentals of HRM Unit – 5: Acquisition & Development of Human Resource Unit – 6: Maintenance of Human Resource	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	60 hours	Unit - 1&3 -SS Unit -2&4 - BR Unit - 5&6 -DM
	BUSINESS COMMUNICATION & E-COMMERCE (FACSSEC04M)	Module I Business CommunicationUnit-1. Introduction Unit-2 Types of Communication Unit-3 Tools of Communication Unit-4- Drafting Module II E- Commerce Unit-5 Introduction Unit-6 E-commerce business models Unit-7 Digital Payment Unit-8 New Trends in E-Commerce	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	30 hours	Unit - 1,2, 3&4 – KPJ Unit – 5,6,7&8 - BR
	FINANCIAL STATEMENT ANALYSIS (FACGDSE07T)	Unit-1 Introduction to Financial Statements Analysis Unit-2 Ratios for FSA Unit-3 Fund Flow and Cash Flow Statements UNIT 4: Equity Analysis	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	60 hours	Unit -1-BR Unit -2 - KPJ Unit -3 -SS Unit - 4-PSD
	BUSINESS ETHICS & CORPORATE GOVERNANCE (FACGDSE08T)	Module I :Business Ethics Unit1: Introduction Unit 2 : Social Aspects of Business Ethics Unit 3: Managing Ethical Dilemmas Module II Corporate Governance Unit 1: Framework of Corporate Governance in India Unit 2:	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	60 hours	Module I :Business Ethics Unit -1&2 -SS Unit -3 - DM Module II Corporate Governance Unit 1&2-BR

			Major Corporate Scandals in India and Whistle- blowing policy				
May-June	Hons.	FINANCIAL MANAGEMENT (FACACOR13T)	Unit-2 Sources of Finance and Cost of Capital Unit-4 Working Capital Management Unit- 6 Dividend Decisions		Internal Assessment	30 hours	Unit-2-BR Unit- 4-DM Unit- 6- PSD
		RESEARCH METHODS & PROJECT WORK	Module – 1 :Research Methodology				Economics Department
		(FACACOR14T)	Module – 2: Project Work	Materials are provided from various text books, e books, academic and government websites; research articles etc.	Project	15 hours	PSD, BR & DM
		FINANCIAL STATEMENT ANALYSIS (FACADSE07T)	Unit-1 Introduction to Financial Statements Analysis Unit-3 Fund Flow and Cash Flow Statements UNIT 4: Equity Analysis UNIT 5: Corporate Distress Prediction	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	30 hours	Unit -1-BR Unit -3 - SS Unit - 4-PSD Unit -5 -KPJ
		BUSINESS ETHICS & CORPORATE GOVERNANCE (FACADSE08T)	Module I :Business Ethics Unit 2 : Social Aspects of Business Ethics Unit 3: Managing Ethical Dilemmas Module II Corporate Governance Unit 2: Major Corporate Scandals in India and Whistle-blowing policy Unit 3: Corporate Social Responsibility (CSR)	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	30 hours	Module I :Business Ethics Unit -2 - SS Unit - 3 - DM Module II Corporate Governance Unit - 2&3-BR
	Programme Course	MARKETING MNGT AND HUMAN RESOURCE MNGT (FACGGEC02T)	Unit - 3 : Physical Distribution & Promotion Unit - 4 : Fundamentals of HRM Unit - 6 : Maintenance of Human Resource	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	30 hours	Unit - 3 -SS Unit -4 - BR Unit - 6 -DM
		FINANCIAL STATEMENT ANALYSIS (FACGDSE07T)	Unit-1 Introduction to Financial Statements Analysis Unit-3 Fund Flow and Cash Flow Statements UNIT 4: Equity Analysis UNIT 5: Corporate Distress Prediction	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	30 hours	Unit -1-BR Unit -3 - SS Unit - 4-PSD Unit -5 -KPJ
		BUSINESS ETHICS & CORPORATE GOVERNANCE (FACGDSE08T	Module I :Business Ethics Unit 2 : Social Aspects of Business Ethics Unit 3: Managing Ethical Dilemmas Module II Corporate Governance Unit 2: Major Corporate Scandals in India and Whistle-blowing policy Unit 3: Corporate Social Responsibility (CSR)	Lectures, Chalkboard Splash, Audio Visual Aids, Google Classroom, Google Meet. Materials are provided from various text books, e books, academic and government websites; research articles etc.	Internal Assessment	30 hours	Module I :Business Ethics Unit -2 - SS Unit -3 - DM Module II Corporate Governance Unit - 2&3-BR

Recommended Text books:

Financial Management

Suggested Readings

- Subrata Kar NimaiBagchi, Financial Management, DEY BOOK CONCERN
- James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson
- Education

- Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
- B. Banerjee, Financial Policy & Management Accounting, PHI
- M.Y. Khan & P.K. Jain, Basic Financial Management, McGraw Hill Education
- P. Chandra, Fundamentals of Financial Management. McGraw Hill Education
- I.M. Pandey, Financial Management. Vikas Publications
- R.P. Rustagi, Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd
- R.Kothari, Financial Management, Sage Publication
- Dr. D. Sur &J. Sarkhel, An Introduction to Financial Management, Book Syndicate Private
- Limited.

RESEARCH METHODS & PROJECT WORK

Suggested Readings

- Krishnaswamy, K.N., Sivkumar, K.I., Mathirajan, M., Management Research Methology,
- Pearson Education.
- Cooper, Donald R., Schindler Pomde S., Business Research Methods, Tata McGraw Hill.
- Kulkarni, M.V., Research Methodology, Everest Publishing House.
- Kothari, C.R., Research Methodology Methods & Techniques, New Age Intl.
- Ahuja, Ram., Research Methods, Rawat Publications.
- Russell, Ackoff, L., TheDesign of Social Research, University of Chicago Press.
- Wilkinson, T.S. and Bhandarkar, P.L., Methodology and Techniques of Social Research,
- Himalaya Publishing House.
- Goon, A.M. Gupta, M.K. and Dasgupta, B., Fundamentals of Statistics, The World Press.
- Johnson, Richard A., Wicheress, Dean W., Applied Multivariate Statistical Analysis, Pearson
- Education.
- Bennet, R: Management Research, ILO, Geneva
- Fowler, Floyd J. Jr., Survey Methods, Sage Publication, New Delhi
- Fox, J.A. and P.E. Tracy: Randomized Response: A Methods of Sensitive Surveys, Sage
- Publication, New Delhi
- Gupta, S.P. Statistical Methods, Sultan Chand, New Delhi.
- Golden, Biddle, Koren and Karen D. Locke, Composing Qualitative Research, Sage Publication,
- New Delhi.

FINANCIAL STATEMENT ANALYSIS

Suggested Readings

- Dr. Anjan Bhattacharya Madan Mohon Jana, Financial Statement Analysis, B.B.Kundu Grandsons.
- Dr. Jayanta Ghosh, Financial Statement Analysis, TEE DEE PUBLICATIONS
- M Hanif A Mukherjee, Financial Reporting & Financial Statement Analysis, Mc GRAW HILL
- Lev, Financial Statement Analysis-a new approach, Prentice Hall.
- Foster G, Financial Statement Analysis, Prentice Hall.
- White, Sondhi& Fred, Analysis and Use of Financial Statement, John Wiley.

- Bernstein & Wild, Financial Statement Analysis; theory, application & interpretation, McGraw
- Hill.
- Bhattacharyya, Asish K., Introduction to Financial Statement Analysis, Elsevier.
- Ormiston, Understanding Financial Statement, Pearson.
- Subramanyam, K.R. and Wild, Financial Statement Analysis, McGraw Hill.

BUSINESS ETHICS & CORPORATE GOVERNANCE

Suggested Readings

- Fernando, A.C., Business Ethics: An Indian Perspective, Pearson Education
- Murthy, C.V.S., Business Ethics Text and Cases, Himalaya Publishing House
- Fernando, A.C., Corporate Governance: Principles, Policies and Practices, Pearson Education
- Bajpai, G.N., The Essential Book of Corporate Governance, Sage
- ICSI, Study Material of Professional Programme, Module 2, Paper 6, Ethics, Governance and
- Sustainability

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Suggested Readings

- GongopadhyayBagchi, Marketing Management & Human Resource Management, DEY BOOK CONCERN
- Prof. A. K. Ghosh: Human Resource Management (with cases):
 ManasPublications.
- Dr. P. Dhar, M. Maity& B. Baidya: Fundamentals of Marketing & Human
- Resource Management: International Publishing House.
- Sushil Mukherjee & KallolSaha, Marketing Management & Human Resource
- Management, B.B. Kundu Grandsons
- C. B. Mamoria& S. V. Gankar: Human Resource Management: McGraw Hill
- V.S.P. Rao: Human Resource Management: (Excel Books)
- P. Subba Rao: Essentials of Human Resource Management and Industrial
- Relations- Text Cases and Games: Himalaya Publishing House
- Michael Armstrong: A Hand Book of Human Resource Management: Kogan
- Page Ltd.
- M. S. Saiyadin: Human Resource Management: Tata McGraw Hill
- Gary Dressler: Human Resource Management: Prentice Hall
- DeCenzo Robbins: Personnel/Human Resource Management: Prentice Hall.
- K. Aswathappa, Human Resource Management, Himalaya Publishing House.

BUSINESS COMMUNICATION & E-COMMERCE

Suggested Readings

- D L Datta Dr. S K Debnath E- Commerce & Business Communication, TEE DEE PUBLICATIONS
- Anjanee, S. & Bhavana Adhikari, Business Communication, TMH
- Chaturvedi & Chaturvedi, Business Communication: Concepts, Cases and Applications,
- Pearson
- M.K.Shegal& Vandana Khetarpal, Business Communication, Excel Books
- Dhar, Maity and Baidya, Fundamentals of Business Communication &Ecommerce;
- International Publishing House, Kolkata; May, 2018.

- R.K.Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Rao, Kumar & Bindu, Business Communication, Cengage

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