

Prasanta Chandra Mahalanobis Mahavidyalaya
Lesson Plan- 2018-19
PART II Honours & General Degree Course
Name of the Department: COMMERCE

Period	Hons/ Programme Course	Paper Name and Paper Code	TOPIC	Methods and materials	Methods of Evaluation	Number of classes allotted in hours	Name of the Teacher assigned
JULY to DECEMBER	Hons Course	2.3h FINANCIAL ACCOUNTING II	Unit 1: Partnership Accounts- I Unit 2: Partnership Accounts – II Unit-4: Hire Purchase and Instalment Payment System Unit-5: Departmental	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	UNIT 1: 20 hrs UNIT 2: 25 hrs UNIT 4: 13 hrs UNIT 5: 10 hrs	Unit 1-KPJ Unit 2-PSD Unit 4 -DM Unit 5- SS
		2.4h DIRECT & INDIRECT TAXATION	<u>Module I: Income Tax</u> 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 <u>Module II: Goods & Service Tax</u> Unit 6: Concept, GST council, Structure, Types, Rates & Registration	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	UNIT 1: 15 hrs UNIT 2: 20 hrs UNIT 3: 20 hrs Unit 6: 7hrs.	Unit 1,2,3 & 6- KPJ& SS
		2.1cg Information Technology & its application in Business					Respective Departments
		2.2cg BUSINESS REGULATORY FRAMEWORK	Unit 1: The Indian Contract Act,1872 UNIT 2: The Sales of Goods Act,1930. UNIT 3: The Partnership Laws 3A. The Partnership Act, 1932, 3B. The Limited Partnership Act, 2008.	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	UNIT 1: 20 hrs UNIT 2: 10 hrs UNIT 3: 20 hrs	Unit 1-SS Unit 2-DM Unit 3 - KPJ
		2.3cg Business Maths & Stats					Respective Departments
		2.4cg Economics					Respective Departments
JULY to DECEMBER	General Degree Course	3. FINANCIAL ACCOUNTING II	Unit 1: Partnership Accounts- I Unit 2: Partnership Accounts – II	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	UNIT 1: 20 hrs UNIT 2: 25 hrs UNIT 4: 13 hrs	Unit 1-KPJ Unit 2-PSD Unit 4 -DM Unit 5- SS



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			Unit-4: Hire Purchase and Instalment Payment System Unit-5: Departmental	websites, research articles.		UNIT 5: 10 hrs	
		4. DIRECT & INDIRECT TAXATION	<u>Module I: Income Tax</u> 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 <u>Module II: Goods & Service Tax</u> Unit 6: Concept, GST council, Structure, Types, Rates & Registration	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	UNIT 1: 15 hrs UNIT 2: 20 hrs UNIT 3: 20 hrs Unit 6: 7hrs.	Unit 1,2,3 & 6- KPJ& SS
		1. Information Technology & its application in Business					Respective Departments
		2. BUSINESS REGULATORY FRAMEWORK	Unit 1: The Indian Contract Act,1872 UNIT 2: The Sales of Goods Act,1930. UNIT 3: The Partnership Laws 3A. The Partnership Act, 1932, 3B. The Limited Partnership Act, 2008.	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	UNIT 1: 20 hrs UNIT 2: 10 hrs UNIT 3: 20 hrs	Unit 1-SS Unit 2-DM Unit 3 - KPJ
		3. Business Maths & Stats					Respective Departments
		4. Economics					Respective Departments
January - June	Hons. Course	2.3h FINANCIAL ACCOUNTING II	Unit 3: Branch Accounting Concept of Branch, Types of Branches. Synthetic Method Analytical Method Unit-4: Hire Purchase and Instalment(revision) Unit 1: Partnership Accounts- I Unit 2: Partnership(revision) Unit-5: Departmental Accounts(revision) Unit 6:Investment Accounts	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	UNIT 3: 10hrs UNIT 4:10 hrs UNIT 5: 10 hrs UNIT 6: 10 hrs	Unit 1-KPJ Unit 2&3-PSD Unit 4 -DM Unit 5&6-SS
		2.4h DIRECT & INDIRECT TAXATION	Unit 4: Set off & carry forward Unit 5: Filing of Returns Unit 6: GST: Different meanings, Input Tax, Reverse	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	Unit 4: 15 hrs. Unit 5: 5 hrs. Unit 6: 8 hrs.	UNIT 4&5-PSD UNIT 6- KPJ



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			Charge, Composition Levy, Payment of GST & Filing of returns				
		2.1cg Information Technology & its application in Business					Respective Departments
		2.2cg BUSINESS REGULATORY FRAMEWORK	UNIT 4: The Negotiable Instrument Act, 1881 UNIT 5: The Consumers Protection Act, 1986 UNIT 6: Electronic Commerce Act, 1998	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	UNIT 4: 20 hrs UNIT 5: 10 hrs UNIT 6: 10 hrs	Unit 4 - SS Unit 5 - DM Unit 6 - KPJ
		2.3cg Business Maths & Stats					Respective Departments
		2.4cg Economics					Respective Departments
	General Degree Course	3. FINANCIAL ACCOUNTING II	Unit 3: Branch Accounting Concept of Branch, Types of Branches. Synthetic Method Analytical Method Unit-4: Hire Purchase and Instalment (revision) Unit 1: Partnership Accounts- I Unit 2: Partnership (revision) Unit-5: Departmental Accounts (revision) Unit 6: Investment Accounts	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	UNIT 3: 10hrs UNIT 4: 10 hrs UNIT 5: 10 hrs UNIT 6: 10 hrs	Unit 1-KPJ Unit 2&3- PSD Unit 4 -DM Unit 5&6- SS
		4. DIRECT & INDIRECT TAXATION	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. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	Unit 4: 15 hrs. Unit 5: 5 hrs. Unit 6: 8 hrs.	UNIT 4&5- PSD UNIT 6- KPJ
		1. Information Technology & its application in Business					Respective Departments
		2. BUSINESS REGULATORY FRAMEWORK	UNIT 4: The Negotiable Instrument Act, 1881 UNIT 5: The Consumers Protection Act, 1986 UNIT 6: Electronic Commerce Act, 1998	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	UNIT 4: 20 hrs UNIT 5: 10 hrs UNIT 6: 10 hrs	Unit 4 - SS Unit 5 - DM Unit 6 - KPJ
		3. Business Maths & Stats					Respective Departments



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		4. Economics					Respective Departments
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Recommended Text Books:

1) BUSINESS REGULATORY FRAMEWORK

- Das S.K. & Roy P., Business Regulatory Framework, OUP
- Gulsan S.S., Business Laws, Excel Books
- Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publishers.
- Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari.

2) DIRECT TAXATION

- Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
- Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern.

3) FINANCIAL ACCOUNTING II

- Basu Amitabha, Principles and Applications of Accounting Vol. II, Tee Dee Publications.
- Hanif & Mukherjee, Financial Accounting Vol. II, McGraw Hill.

Prasanta Chandra Mahalanobis Mahavidyalaya
Lesson Plan- 2018-19
PART III Honours & General Degree Course
Name of the Department: COMMERCE

Period	Hons/ Programme Course	Paper Name and Paper Code	TOPIC	Methods and materials	Methods of Evaluation	Number of classes allotted in hours	Name of the Teacher assigned
JULY to DECEMBER	Hons Course	3.5h FINANCIAL ACCOUNTING III	UNIT 1: COMPANY FINAL ACCOUNTS UNIT 2: INTRODUCTION OF COMPANY AND ACCOUNTING FOR SHARES & DEBENTURES UNIT 3: BUY BACK OF SHARES & REDEPTION OF PREFERENCE SHARES UNIT 7: ACCOUNTING FOR HOLDING COMPANIES	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM.FIN AL EXAM.	UNIT 1: 15 hrs UNIT 2: 15 hrs UNIT 3: 5 hrs UNIT 7: 12 hrs	Unit 1-KPJ Unit 2-SS Unit 3- DM Unit 7- PSD
		3.6h AUDITING	UNIT 1: INTRODUCTION UNIT 2: AUDIT OF COMPANIES	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM.FIN AL EXAM.	UNIT 1: 20 hrs UNIT 2: 25 hrs	Unit 1-KPJ Unit 2 DM & SS
		3.7h FINANCIAL MANAGEMENT	Unit-1 A- Financial Management an Overview B- Concepts of Value and Return Unit-2 Sources	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government	INTERNAL ASSESSME NT, TEST EXAM.FIN AL EXAM.	60 hours	Unit-1&2- BR Unit- 3-DM Unit -5- PSD



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			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)	websites, research articles.			
		3.8h Quantative Techniques					Respective Departments
		3.9h Project Work		Materials are provided from various text books, e books, academic and government websites; research articles etc.	Project	15 hours	PSD & DM
JULY to DECEMBER	General Degree Course	5. FINANCIAL ACCOUNTING III	UNIT 1: COMPANY FINAL ACCOUNTS UNIT 2: INTRODUCTION OF COMPANY AND ACCOUNTING FOR SHARES & DEBENTURES UNIT 3: BUY BACK OF SHARES & REDEPTION OF PREFERENCE SHARES UNIT 7: ACCOUNTING FOR HOLDING COMPANIES	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	UNIT 1: 15 hrs UNIT 2: 15 hrs UNIT 3: 5 hrs UNIT 7: 12 hrs	Unit 1-KPJ Unit 2-SS Unit 3- DM Unit 7- PSD
		6. AUDITING	UNIT 1: INTRODUCTION UNIT 2: AUDIT OF COMPANIES	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	UNIT 1: 20 hrs UNIT 2: 25 hrs	Unit 1-KPJ Unit 2 DM & SS
		7.FINANCIAL MANAGEMENT	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)	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	60 hours	Unit-1&2-SS Unit-3-DM Unit -5- PSD
January - June	Hons. Course	3.5h FINANCIAL ACCOUNTING III	UNIT 4 : VALUATION OF GOODWILL & SHARES UNIT 5: AMALGAMATION, ABSORPTION	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSMENT, TEST EXAM, FINANCIAL EXAM.	Unit 4- 12hrs Unit 5-15 hrs Unit 6- 10hrs	Unit 4-PSD UNIT 5- DM Unit 6- SS



			UNIT 6 : LIQUIDATION OF COMPANIES				
		3.6h AUDITING	UNIT 3: AUDIT REPORT & CERTIFICATE UNIT 4: AUDIT OF DIFFERENT INSTITUTIONS UNIT 5: SPECIAL AREAS OF AUDIT	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	UNIT 3: 15 hrs UNIT 4: 15 hrs UNIT 5: 15 hrs	Unit 3- KPJ Unit 4- PSD Unit 5- SS
		3.7h FINANCIAL MANAGEMENT	Unit-2 Sources of Finance and Cost of Capital Unit-4 Working Capital Management Unit-6 Dividend Decisions	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	30 hours	Unit-2-KPJ Unit- 4 -DM Unit -6- PSD
		3.8h Quantative Techniques					Respective Departments
		3.9h Project Work		Materials are provided from various text books, e books, academic and government websites; research articles etc.	Project	15 hours	PSD & DM
	General Degree Course	5. FINANCIAL ACCOUNTING Iii	UNIT 4 : VALUATION OF GOODWILL & SHARES UNIT 5: AMALGAMATION , ABSORPTION UNIT 6 : LIQUIDATION OF COMPANIES	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	Unit 4- 12hrs Unit 5-15 hrs Unit 6- 10hrs	Unit 4-PSD UNIT 5- DM Unit 6- SS
		6. AUDITING	UNIT 3: AUDIT REPORT & CERTIFICATE UNIT 4: AUDIT OF DIFFERENT INSTITUTIONS UNIT 5: SPECIAL AREAS OF AUDIT	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	UNIT 3: 15 hrs UNIT 4: 15 hrs UNIT 5: 15 hrs	Unit 3- KPJ Unit 4- PSD Unit 5- SS
		7.FINANCIAL MANAGEMENT	Unit-2 Sources of Finance and Cost of Capital Unit-4 Working Capital Management Unit-6 Dividend Decisions	Offline lectures, Chalkboard splash. Materials are provided from various text books, E books, academic and Government websites, research articles.	INTERNAL ASSESSME NT, TEST EXAM,FIN AL EXAM.	30 hours	Unit-2-KPJ Unit- 4 -DM Unit -6- PSD

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
- FINANCIAL ACCOUNTING III
- Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand
- Hanif & Mukherjee, Financial Accounting, Vol III , TMH
- Frank Wood, Business Accounting Vol II, Pearson
- V.K.Goyal, Corporate Accounting, Excel Books
- Rajasekaran, Corporate Accounting, Pearson
- Accounting Standards issued by ICAI

FINANCIAL ACCOUNTING III

Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand

Hanif & Mukherjee, Financial Accounting, Vol III , TMH

Frank Wood, Business Accounting Vol II, Pearson

V.K.Goyal, Corporate Accounting, Excel Books

- Rajasekaran, Corporate Accounting, Pearson
- Accounting Standards issued by ICAI

RESEARCH METHODS & PROJECT WORK

Suggested Readings

- Krishnaswamy, K.N., Sivkumar, K.I., Mathirajan, M., Management Research Methodology, 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., The Design 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., Wichers, 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.

Prasanta Chandra Mahalanobis Mahavidyalaya
Name of the Department: COMMERCE
Commerce Lesson Plan- 2018-19
CBCS Syllabus
SEMESTER – I(Honours & Programme Course)

	Hons/ Programme Course	Paper Name and Paper Code	TOPIC	Methods and materials	Methods of Evaluation	Number of classes allotted in hours	Name of the Teacher assigned
August to October	Hons Course	Financial Accounting I FACACOR01T	UNIT 1: INTRODUCTION UNIT 2: DETERMINATION OF BUSINESS INCOMES UNIT 3: INTRODUCTION TO ACCOUNTING STANDARDS AND ACCOUNTING THEORY	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 ASSESSMEN T	UNIT 1: 05 hrs UNIT 2: 15 hrs UNIT 3: 15 hrs	Unit 1- KPJ Unit 2 DM Unit 3-SS
		Principles and Practice of Management FACACOR02T	Unit 1:Introduction Unit 2: Planning Unit 3: Organising	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 ASSESSMEN T	UNIT 1: 20 hrs UNIT 2: 10 hrs UNIT 3: 20 hrs	Unit 1- PSD Unit 2-SS Unit 3-DM
		Business Economics FACHGEC01T					Economic s Departme nt
		Environmental studies ENVSAEC01T					Science Departme nt
	Programme Course	Financial Accounting I FACGCOR01T	UNIT 1: INTRODUCTION UNIT 2: DETERMINATION OF BUSINESS INCOMES UNIT 3: INTRODUCTION TO ACCOUNTING STANDARDS AND ACCOUNTING THEORY	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 ASSESSMEN T	UNIT 1: 05 hrs UNIT 2: 15 hrs UNIT 3: 15 hrs	Unit 1- KPJ Unit 2 DM Unit 3- PSD
		Principles and Practice of Management FACGCOR02T	Unit 1:Introduction Unit 2: Planning Unit 3: Organising	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 ASSESSMEN T	UNIT 1: 20 hrs UNIT 2: 10 hrs UNIT 3: 20 hrs	Unit 1- PSD Unit 2-SS Unit 3-DM
		English I ENGLCOR01T					English Departme nt
		Environmental Studies ENVSAEC01T					Science Departme nt



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November to January	Hons. Course	Financial Accounting I FACACOR01T	UNIT 4: FINAL ACCOUNTS OF TRADING CONCERNS UNIT 5: FINANCIAL STATEMENTS OF INCOMPLETE RECORDS AND OF NON PROFIT ORGANISATIONS UNIT6: a)ACCOUNTING FOR SPECIAL SALES TRANSACTION b) SECTIONAL AND SELF BALANCING c) INSURANCE CLAIM FOR LOSS OF STOCK AND PROFIT	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	UNIT4: 15 hrs UNIT 5: 15hrs UNIT 6: 2 hrs	UNIT 4- PSD UNIT 5- DM UNIT 6- KPJ & SS
		Principles and Practice of Management FACACOR02T	Unit 4: Directing & Staffing Unit 5: Motivation, Co-ordination and Control	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 4: 20 hrs Unit 5: 20 hrs	UNIT 5- DM UNIT 6- PSD, SS
		Business Economics FACHGEC01T					Economics Department
		Environmental studies ENVSAEC01T					Science Department
	Programme Course	Financial Accounting I FACACOR01T	UNIT 4: FINAL ACCOUNTS OF TRADING CONCERNS UNIT 5: FINANCIAL STATEMENTS OF INCOMPLETE RECORDS AND OF NON PROFIT ORGANISATIONS UNIT6: a)ACCOUNTING FOR SPECIAL SALES TRANSACTION b) SECTIONAL AND SELF BALANCING c) INSURANCE CLAIM FOR LOSS OF STOCK AND PROFIT	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	UNIT4: 15 hrs UNIT 5: 15hrs UNIT 6: 2 hrs	UNIT 4- PSD UNIT 5- DM UNIT 6- KPJ & SS
		Principles and Practice of Management FACGCOR02T	Unit 4: Directing & Staffing Unit 5: Motivation, Co-ordination and Control	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 4: 20 hrs Unit 5: 20 hrs	UNIT 5- DM UNIT 6- PSD, SS
		English I ENGLCOR01T					English Department



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		Environmental Studies ENVSAEC01T					Science Department
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Suggested Reading

FINANCIAL ACCOUNTING I

Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand
 R. L. Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand
 Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
 Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication
 B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
 Hanif & Mukherjee, Financial Accounting, McGraw Hill
 Mukherjee & Mukherjee, Financial Accounting, Oxford Publishing House

PRINCIPLES AND PRACTICE OF MANAGEMENT

Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford.
 Luthans, F, Organizational Behavior, McGraw Hill, New York.
 Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi.
 Ravichandran, K, Nakkiran, S, Principles of Management, Avinash Paperbacks, Delhi.
 Jwalkar, Ghanekar & Bhivpathaki, Principles & Practice of Management, Everest Publishing

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Lesson Plan- 2018-19
CBCS SYLLABUS
Semester II Honours & Programme Course
Name of the Department: COMMERCE

Period	Hons/ Programme Course	Paper Name and Paper Code	TOPIC	Methods and materials	Methods of Evaluation	Number of classes allotted in hours	Name of the Teacher assigned
February- April	Hons Course	CMA 1 FACACOR03T	Unit 1: INTRODUCTION UNIT 2: Materials Material Costs UNIT 3: Labour Employee Cost And incentive systems UNIT 4: Overhead and Cost statement	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 1: 10 hrs UNIT 2: 10 hrs UNIT 3: 15 hrs UNIT 4: 20 hrs	Unit 1 - PSD Unit 2,3 - KPJ Unit 4 - DM
		MMHRM FACACOR04T	Unit 1: Introduction to Marketing Management Unit 2: Product & Pricing Unit 4: Fundamentals of HRM UNIT 5 : Acquisition & Development of Human Resource	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 1: 15 hrs UNIT 2: 15 hrs UNIT 4: 15 hrs UNIT 5: 15 hrs	Unit 1 -SS Unit 2,4 - KPJ Unit 5- DM
		AECC 2 English/MIL					Respective Departments
		Business Maths & Stats					Respective Departments
	Programme Course	CMA FACGCOR03T	Unit 1: INTRODUCTION UNIT 2: Materials Material Costs UNIT 3: Labour Employee Cost	Offline lectures, Chalkboard splash, Audio- visual Aids, Google classroom, Google meet. Materials are	INTERNAL ASSESSMENT	UNIT 1: 10 hrs UNIT 2: 10 hrs UNIT 3: 15 hrs	Unit 1 - PSD Unit 2,3 - KPJ

			And incentive systems UNIT 4: Overhead and Cost statement	provided from various text books, E books, academic and Government websites, research articles.		UNIT 4: 20 hrs	Unit 4 - DM
		AECC 2 English/MIL					Respective Departments
		Business Maths & Stats					Respective Departments
		Compulsory English for Arts & Commerce(LCC - II)					Respective Departments
May-June	Hons. Course	CMA 1 FACACOR03T	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-5 - BR Unit -6 – KPJ Unit 6 - DM
		MMHRM FACACOR04T	Unit 3: Physical Distribution & Promotion UNIT 6: Maintenance of Human Resource	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 3: 15 hrs UNIT 6: 15 hrs	Unit -3 -SS Unit 6-BR Unit 5- (Revision) DM
		AECC 2 English/MIL					Respective Departments
		Business Maths & Stats					Respective Departments
	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-5 - SS Unit -6 – 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



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