

Maulana Azad College, Kolkata
Department of Commerce
Lesson Plan 2019-20 & 2020-21, B.Com. (Hons.)

Semester	Tentative Dates of CU Exam*	Name of the Faculty	Course Code	Paper Name	Brief Description of the Topics		
Sem-I	(*follow the latest notification by CU)	Keshab Chandra Sinha	CC 1.2	Principles of Management	Unit 1: Introduction Unit 2: Planning Unit 5: Motivation and Control		
			CC 1.1 Ch	Financial Accounting	Depreciation, Consignment, Self-Balancing Ledger & Sectional Balancing Systems, Sale or Return, Inventory Valuation		
		Madhu Sarda	CC 1.1 Ch	Financial Accounting –1	Basic Double Entry, Capital and Revenue Transactions, Financial Accounts and Balance Sheet of Proprietary Concern.		
			GE 1.1 Chg	Microeconomics I & Statistics	Module I: Microeconomics: Unit 1 to Unit 3		
		Ujjal Sanyal	CC 1.1 Chg	Business Laws	Unit IV : The Negotiable Instruments Act 1881 V : Consumer Protection Act, 1986		
			CCL 1.1 Ch	Financial Accounting – 1	Cash Basis and Accrual Basis of Accounting, Manufacturing Account, Accounting from Incomplete Records and Single entry, Insurance claims.		
		Camellia C. Barman	CC 1.2	Principles of Management	Unit IV : Organizing, IV: Directing and staffing V : Co-ordination		
			CCL 1.1 Ch	Financial Accounting – 1	Unit V : Bad debts and provision for Bad debts Unit VI : Adjusting entries, closing entries and opening entries. Unit VII : Rectification of Errors Unit XII : Final Accounts and Balance Sheet of Non-Profit Seeking concerns		
		Chandrani Bhattacharjee	GE 1.1 Chg	Micro Economics & Statistics	Module II: Statistics (Unit 1 To 5)		
			CC 1.1 Chg	Business Laws	Unit 1: The Indian Contract Act 1872 Unit 2: Sale of Goods Act, 1930 Unit 3: Partnership Laws A The Partnership Act 1932 B The Limited Liability Partnership Act 2008		
		Sem-II	(*follow the latest notification by CU)	Keshab Chandra Sinha	CC 2.1 Chg	Company Law	UNIT 5: Corporate Meeting
					CC 2.2 Chg	Marketing Management & Human Resource Management	Module II: Human Resource Management Unit 4: Training & Development
CC 2.1 Ch	Cost & Management Accounting				Unit 3: Employees Cost and Incentive System Unit 6: Job, Contract & Batch Costing		
Madhu Sarda	GE 2.1 Chg			E-Commerce & Business Communication	Module II: Business Communication		
	CC2.1 Chg			Company Law	Unit III: Company Administration		
	CC 2.2 Chg			Marketing Management and Human Resource Management	Unit IV: Pricing, Distribution Channels & Physical Distribution		
	CC 2.1 Ch			Cost & Management Accounting	Unit 1: Introduction, Unit VI: Process Costing		
Ujjal Sanyal	CC 2.1			Company Law	Unit II: Formation of Company		
	CC 2.2 Chg			Marketing & Human Resource Management	Module – II : Human Resource Management Unit III: Recruitment & Selection Unit-V: Job Evaluation & Performance Appraisal		
	CC 2.1 Ch	Cost & Management Accounting 1	Unit IV: Overhead & Cost statement Unit V: Cost Book Keeping				

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Sem-II		Camellia C. Barman	CC 2.1	Company Law	Unit IV : Share and Debenture
			CC 2.2 Chg	Marketing Management & Human Resource Management	Marketing Management Unit II: Consumer Behaviour or Market Segmentation Unit III: Product Module II: Human Resource Management Unit I : Nature and Scope Unit II : Human Resource Planning
			CC 2.1 Ch	Cost and Management Accounting	Unit II: Material Cost, vi) Operating Cost
		Chandrani Bhattacharjee	GE 2.1 Chg	E Commerce & Business Communication	Module I: E-Commerce Unit: 1 To 5
			CC 2.1 Chg	Company Law	Unit: 1: Introduction to Company Law
			CC 2.2 Chg	Marketing Management & Human Resource Management	Module I Marketing Management Unit 1: Introduction Unit 5: Promotion and Recent Development In Marketing
Sem-III	(*follow the latest notification by CU)	Keshab Chandra Sinha	CC 3.1 Ch	Financial Accounting- II	Unit 3: Hire Purchase & Instrumentpayment System Unit 4: Departmental Accounts
			CC 3.2 Ch	Indian Financial System	Unit 2: Capital Market
			SEC 3.1 Chg	Information Technology & Its' Business	Module I & II: IT ACT 2000, Cyber Crime & Practical
		Madhu Sarda	CC3.1 Ch	Financial Accounting	Unit IV: Investment Account
			CC3.2 Ch	Indian Financial System	Unit 1: Financial System and Its Components
			SEC 3.1 Chg	Information Technology & Its Application in Business	Module I & II IV: Security & Encryption & IT Practical
		Ujjal Sanyal	CC 3.1Chg	Information Technology and its Application in Business	Unit II: Module – I: Data Organization and Data Base Management Module – II: Practical
			CC 3.1 Ch	Financial Accounting – II	Unit 1: Partnership Accounts: Dissolution of Firms.
			CC 3.2 Ch	Indian Financial system	Unit IV: Financial Service Unit V: Inventors Protection
		Camellia C. Barman	CC 3.1 Chg	Information Technology and its Application in Business	Unit II: Module – I: Theory Unit III: Internet and its application: Module – II: Practical
			CC 3.1 Ch	Financial Accounting – II	Unit II: Branch Account Unit VI: Business Acquisition and Conversion of Partnership into limited Company
			CC 3.2 Ch	Indian Financial system	Unit II: Money Market Unit III: Financial Institution
		Chandrani Bhattacharjee	SEC 3.1 Chg	Information Technology & Its' Application in Business	Unit 1: Information Technology in Business
			GE 3.3 Chg	Business Maths & Statistics	Module I: Unit 1 to 5, Module II: Unit 6 to 10
		Sem-IV		Keshab Chandra Sinha	CC 4.1 Ch
CC 4.2 Ch	Cost & Management Accounting				Unit 2: Activity Based Costing - ABC Analysis Unit 5: Cost Volume Profit Analysis & Marginal Costing

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Sem-IV	(*follow the latest notification by CU)	Madhu Sarda	CC 4.1 Ch	Taxation I	Unit 1: Introduction of Basic Concepts of Taxation, Unit II: Residential Status.
			CC 4.2 Ch	Cost and Management Accounting	Unit I: Joint Product & By Product
			GE 4.1 Chg	Microeconomics II & Indian Economy	Module 1: Microeconomics Unit 1 - Unit 3
			CC. 4.3 Chg	Entrepreneurship Development and Business Ethics	Module II Unit V: Ethics and Corporate Governance
		Ujjal Sanyal	CC 4.1 Chg	Taxation - 1	Unit IV: Income from House Property (viii) Agricultural Income, Unit III: Income Exempt from Tax
			CC 4.2 Ch	Cost & Management Accounting II	Unit IV: Standard Costing
			CC 4.3 Chg	Entrepreneurship Development and Business Ethics	Module: I: Unit III: Sources of Business Ideas and test of feasibility. Module: II: Business Ethics: Unit - III: Ethics in Management, Unit IV: Corporate culture
		Camellia C. Barman	CC 4.1 Chg	Taxation - I	Unit IV: Profits and gains of a business or Profession. Unit VII: Capital gains Unit VIII: Income from other sources Module - II: Practical
			CC 4.2 Ch	Cost & Management Accounting II	Unit III: Budget and Budgetary Control Unit VI: Short term decision making.
			CC 4.3 Chg	Entrepreneurship Development and Business Ethics	Module: I: Unit IV: Modernization of business start up Module: II: Business Ethics Unit - I: Introduction of Business Ethics Unit-II: Principles of Business Ethics.
			GE 4.1 Chg	Micro Economics II & Indian Economy	Module II: Indian Economy Unit 1 to 4
		Chandrani Bhattacharjee	CC 4.3 Chg	Entrepreneurship Development & Business Ethics	Module I: Entrepreneurship Development Unit 1: Introduction Unit 2: Public & Private System of Stimulation
			Unit 4: Vouching, Verification & Vaulation		
Sem-V	(*follow the latest notification by CU)	Keshab Chandra Sinha	CC 5.1 Ch	Auditing & Assurance	Unit 1: Assessment of Return
			CC 5.2 Ch	Taxation II	Module II: Unit 5: Input & Output Tax - Computation, Input Tax Credit & Composition of Scheme
			DSE 5.2 A	Corporate Accounting	Unit 2: Buy Back & Redemption of Preference Shares Unit 3: Company Final Accounts
		Madhu Sarda	CC 5.1 Ch	Auditing & Assurance	Unit - 1 Concept, Need and Purpose of Audit, Unit - II Audit Procedures and Techniques, Unit - V Other Thrust Areas
			CC 5.2 Ch	Taxation II	Module I: Direct Tax: Unit II: Interest on Fees Module II: Unit IV: Tax Event, Supply Concept, Time, Value and Place, Charge of GST.
			DSE 5.2 A	Corporate Accounting	Unit 1: Valuation of Goodwill and Shares
		Ujjal Sanyal	CC 5.1 Ch	Auditing & Assurance	Unit III: Audit risk and internal control Unit VI: Audit Report and Certificate

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Sem-V		Ujjal Sanyal	CC 5.2 Ch	Taxation – II	Module – I – Direct Tax: Unit III: Advance Tax, Unit V: TDS Module II-Unit – I: Basic concept of Indirect Tax & Overview of GST.		
			DSE 5.2 A	Corporate Accounting	Unit IV: Redemption of Debenture Unit V: Company Merger and Reconstruction		
		Camellia C. Barman	CC 5.1 Ch	Auditing & Assurance	Unit V: Company Audit		
			CC 5.2 Ch	Taxation - II	Module I: Direct Taxes Unit – I: Computation of Total income of Tax Payable Unit – II: Provision for Filing of return. Module: Unit – IV : Custom duty		
			DSE 5.2 A	Corporate Accounting	Unit I : Company Introduction Accounting for Share & Debentures.		
		Chandrani Bhattacharjee	CC 5.1 Ch	Auditing & Assurance	Unit 2: Audit Procedure & Technics		
			DSE 5.1 A	Economics II & Advance Business Mathematics	Module I: Unit 1 to 5 Module II: Unit 1 to 5		
		Sem-VI	(*follow the latest notification by CU)	Keshab Chandra Sinha	DSE 6.1 A	Financial Reporting & Financial Statement Analysis	Unit 1: Holding Company Unit 3: Fund Flow Statement
					DSE 6.2 A	Financial Management	Unit 3: Leverage and Capital Structure Theories Unit 8: Dividend Decisions
					CC 6.1 Ch	Project Work	
Madhu Sarada	SEC 6.1 A			Financial Reporting and Financial Statement Analysis	Unit II: Accounting Standard		
	DSE 6.2			Financial Management	Unit 1: a) Introduction (b) Basic Concepts II: Sources of Finance & Cost of Capital		
	CC 6.1 Ch			Project Work			
Ujjal Sanyal	DSE 6.1 A			Financial Reporting & Financial Statement Analysis	Unit V: Introduction to Financial Statement Analysis & Common size Balance Sheet		
	DSE 6.2 A			Financial Management	Unit IV: Working Capital Management Unit – I Unit V: Working Capital Management Unit – 2		
	CC 6.1			Project work			
Camellia C. Barman	Sec 6.1 Chg			Computerised Accounting & E-filing	Unit I: Computerized Accounting Unit III: E-filing and Tax Return		
	DSE 6.1 A			Financial Reporting & Financial Statement Analysis	Unit IV: Analysis Cash flow Statement Unit VI: Accounting Ratios		
	DSE 6.2 A			Financial Management	Unit VI: Capital Expenditure decision – Unit – I Unit VII: Capital Expenditure Decision Unit – II		
	CC 6.1			Project Work			
Chandrani Bhattacharjee				SEC 6.1 Chg	Computerised Accounting & E Filing	Unit 2: Designing Computerised Accounting System	