

Maulana Azad College, Kolkata
Department of Commerce
Lesson Plan 2021-22, 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, Capita I 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 Instru ments 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 stuffing 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 ent ries. 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 Resou rce 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.
		Chandrani Bhattacharjee	GE 4.1 Chg	Micro Economics II & Indian Economy	Module II: Indian Economy Unit 1 to 4
			CC 4.3 Chg	Entrepreneurship Development & Business Ethics	Module I: Entrepreneurship Development Unit 1: Introduction Unit 2: Public & Private System of Stimulation
Sem-V	(*follow the latest notification by CU)	Keshab Chandra Sinha	CC 5.1 Ch	Auditing & Assurance	Unit 4: Vouching, Verification & Vaulation
			CC 5.2 Ch	Taxation II	Module I: Unit 1: Assessment of Return 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
DSE 6.2 A	Financial Management				Unit 3: Leverage and Capital Structure Theories Unit 8: Dividend Decisions
CC 6.1 Ch	Project Work				
Madhu Sarda	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 1 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