

LESSON PLAN (2015-16)
Part-II: B.Com.(Hons/Gen)

Paper 2.1A: Information Technology & it's Application in Business (Module 1)			Full Marks: 50
			Total Lectures: 50
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Information Technology and Business	Md.Hakdar Ali (HA)	8
2.	Number System & Representation of Data In Computing System	Md.Hakdar Ali (HA)	5
3.	Fundamentals Of Computer	Md.Hakdar Ali (HA)	8
<i>Post-Mid-Term</i>			
4.	Data Organization& Database Management System	Md.Hakdar Ali (HA)	10
5.	Data Communication & Computer Networks	Md.Hakdar Ali (HA)	8
6.	Introduction to Internet	Md.Hakdar Ali (HA)	5
7.	Security Issues	Md.Hakdar Ali (HA)	6
Paper 2.1B: Information Technology & it's Application in Business (Module 2)			Full Marks: 50
			Total Lectures: 53
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction To GUI based Operating System	Md.Hakdar Ali (HA)	3
2.	Word Processor	Md.Hakdar Ali (HA)	4
3.	Electronic Spread Sheet	Md.Hakdar Ali (HA)	18
<i>Post-Mid-Term</i>			
4.	Database Management System	Md.Hakdar Ali (HA)	16
5.	Financial Accounting Package & it's Implementation (Tally/ACE)	Md.Hakdar Ali (HA)	12
Paper 2.2A: Principles Of Marketing & e-commerce (Module 1- Principles Of Marketing)			Full Marks: 50
			Total Lectures: 58
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Marketing	Arun Kumar Mondal (AKM)	10
2.	Market Segmentation	Arun Kumar Mondal (AKM)	8
3.	Marketing Mix and Product	Arun Kumar Mondal (AKM)	8
<i>Post Mid-Term</i>			
4.	Pricing and Promotion	Arun Kumar Mondal (AKM)	8
5.	Marketing Channels, Logistics Management, Marketing Information System and Marketing Research	Arun Kumar Mondal (AKM)	8
6.	Retail Management	Arun Kumar Mondal (AKM)	8
Paper 2.2B: Principles Of Marketing & e-commerce (Module 2- e-commerce)			Full Marks: 50
			Total Lectures: 34
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Overview of e-commerce	Md.Hakdar Ali (HA)	5
2.	Categories of e-commerce	Md.Hakdar Ali (HA)	8
3.	E-CRM	Md.Hakdar Ali (HA)	5
<i>Post Mid-Term</i>			
4.	e-payment	Md.Hakdar Ali (HA)	4
5.	Introduction to ERP	Md.Hakdar Ali (HA)	6
6.	Supply Chain Management	Md.Hakdar Ali (HA)	6

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Paper 2.3A: Auditing (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction	Samsul Haque (SH)	12
2.	Auditing procedures & Technique	Samsul Haque (SH)	10
<i>Post-Mid-Term</i>			
3.	Internal Control & Internal Audit	Samsul Haque (SH)	10
4.	Audit Sampling and Analytical Procedures	Samsul Haque (SH)	8
5.	Audit (Vouching and Verification) of different items	Samsul Haque (SH)	10
Paper 2.3B: Auditing (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Company Audit	Sourav Das (SD1)	12
2.	Audit Report and Certificate	Sourav Das (SD1)	10
<i>Post-Mid-Term</i>			
3.	Audit of different Institution	Sourav Das (SD1)	10
4.	Investigation	Sourav Das (SD1)	6
5.	Other Thrust Areas	Sourav Das (SD1)	12
Paper 2.4A: Financial Accounting II (Module 1)			Full Marks: 50 Total Lectures: 56
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1	Partnership Accounts 2	Sourav Das (SD1)	15
2	Branch Accounting	Samsul Haque (SH)	14
<i>Post-Mid-Term</i>			
3	Hire Purchase and Installment Payment Sysytem	Anjan Kr. Roy Choudhury	14
4	Departmental Accounts	Samsul Haque (SH)	8
5	Introduction to Accounting Standard	Anjan Kr. Roy Choudhury	5
Paper 2.4B: Financial Accounting II (Module 2)			Full Marks: 50 Total Lectures: 55
Unit	Topic	Teacher	Lectures (No.)
1	Company – Introduction and Accounting for Shares and Debentures	Samsul Haque (SH)	30
2	Buy back and Redemption of Preference Shares	Samsul Haque (SH)	
<i>Post-Mid-Term</i>			
3	Redemption of Debentures	Samsul Haque (SH)	10
4	Company Final Accounts	Samsul Haque (SH)	15

Paper 2.5A: Direct & Indirect Taxation (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction	Samsul Haque (SH)	7
2.	Heads of Income and Provisions Governing Heads of Income	Samsul Haque (SH) & Anjan Kr. Roy Choudhury	14
<i>Post-Mid-Term</i>			
3.	Heads of Income and Provisions Governing Heads of Income	Samsul Haque (SH) & Anjan Kr. Roy Choudhury	15
4.	Set off & Carry Forward of Losses Deductions from GTI	Anjan Kr. Roy Choudhury	9
5.	Computation of total Income and Tax Payable	Anjan Kr. Roy Choudhury	5
Paper 2.5B: Direct & Indirect Taxation (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Tax Management	Anjan Kr. Roy Choudhury	15
2.	Wealth Tax	Sourav Das (SD1)	10
<i>Post-Mid-Term</i>			
3.	Central Sales Tax, 1956	Sourav Das (SD1)	11
4.	WBVAT Act, 2003	Sourav Das (SD1)	11
5.	Central Excise Act, 1944	Sourav Das (SD1)	3
Paper 2.6A: Cost & Management Accounting (Module 1)			Full Marks: 50 Total Lectures: 58
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1	Introduction	Sourav Das (SD1)	8
2	Material Costs	Sovan Dhar (SD)	15
<i>Post-Mid-Term</i>			
3	Employee Costs	Sovan Dhar (SD)	15
4	Overhead	Sovan Dhar (SD)	20
Paper 2.6B: Cost & Management Accounting (Module 2)			Full Marks: 50 Total Lectures:60
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
5	Cost Book Keeping	Sovan Dhar (SD)	10
6	Job, Batch, Contract, Service & output Costing	Sovan Dhar (SD)	10
<i>Post-Mid-Term</i>			
7	Process Costing	Sourav Das (SD1)	10
8	Marginal Costing	Sovan Dhar (SD)	14
9	Budgetary Control & Standard Costing	Sovan Dhar (SD)	16

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Paper 3.1A: Financial Accounting III (Module 1)			Full Marks: 50 Total Lectures: 60
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Investment Accounts	Anjan Kr. Roy Choudhury	16
2.	Business Acquisition and Conversion of Partnership into Limited Company	Anjan Kr. Roy Choudhury	
3.	Company Merger and Reconstruction	Samsul Haque (SH)	18
<i>Post-Mid-Term</i>			
4.	Valuation	Anjan Kr. Roy Choudhury	10
5.	Holding Company	Anjan Kr. Roy Choudhury	16
Paper 3.1B: Financial Accounting III (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction to Accounting Theory	Samsul Haque (SH)	10
2.	Introduction to Financial Statements	Sourav Das (SD1)	20
3.	Accounting Ratios for FSA	Sourav Das (SD1)	
<i>Post-Mid-Term</i>			
4.	Funds Flow Statement	Sovan Dhar (SD)	20
5.	Cash Flow Statement	Sovan Dhar (SD)	
Paper 3.4A: Financial Management (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction	Sovan Dhar (SD)	10
2.	Basic Concept	Sovan Dhar (SD)	10
3.	Sources of Finance and Cost of Capital	Sovan Dhar (SD)	10
<i>Post-Mid-Term</i>			
4.	Leverage and Capital Structure Theories	Anjan Kr. Roy Choudhury	10
5.	Working Capital Management (1)	Arun Kumar Mondal (AKM)	10
Paper 3.4B: Financial Management (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Working Capital Management (2)	Arun Kumar Mondal (AKM)	10
2.	Capital Expenditure Decision (1)	Anjan Kr. Roy Choudhury	10
3.	Capital Expenditure Decision (2)	Anjan Kr. Roy Choudhury	10
<i>Post Mid-Term</i>			
4.	Dividend Decision	Sovan Dhar (SD)	10
5.	Financial Control	Sovan Dhar (SD)	10

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Paper 1.2A: Financial Accounting I (Module 1)			Full Marks: 50 Total Lectures: 78
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction	Anjan Kr. Roy Choudhury (ARC)	8
2.	Concept for determination of Business Income	Anjan Kr. Roy Choudhury (ARC)	10
<i>Post-Mid-Term</i>			
3.	Final Accounts	Samsul Haque (SH)	20
Paper 1.2B: Financial Accounting I (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Final Accounts (from incomplete records and of non-profit organization)	Sovan Dhar (SD)	16
2.	Accounting for Special Sales Transaction	Anjan Kr. Roy Choudhury (ARC)	24
3.	Sectional and Self Balancing Ledger		
4.	Insurance Claim for Loss of Stock and for Loss of Profit		
<i>Post-Mid-Term</i>			
5.	Partnership Accounts-I	Sourav Das (SD1)	16
Paper 1.3A: Business Regulatory Framework (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	The Indian Contract Act,1872	Samsul Haque (SH)	20
2.	The Sale of Goods Act,1930	Samsul Haque (SH)	12
<i>Post-Mid-Term</i>			
3.	Indian Partnership Act,1932	Samsul Haque (SH)	12
4.	The Negotiable Instruments Act,1881	Samsul Haque (SH)	12
5.	Consumer Protection Act,1986	Samsul Haque (SH)	6
Paper 1.3B: Business Regulatory Framework (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Indian Company Law- Introduction	Sovan Dhar (SD)	12
2.	Indian Company Law- MOA. AOA etc.	Sovan Dhar (SD)	12
3.	Indian Company Law- Formation of Company	Sovan Dhar (SD)	8
<i>Post Mid-Term</i>			
4.	Indian Company Law- Share Capital etc.	Sovan Dhar (SD)	14
5.	Board of Management	Sovan Dhar (SD)	14

Paper 1.4A: Principles of Management (Module 1)		Full Marks: 50 Total Lectures: 78	
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction to Management	Sourav Das (SD1)	5
2.	Different Schools of Management Thought	Arun Kumar Mondal (AKM)	12
3.	Planning	Sourav Das (SD1)	12
4.	Organising	Arun Kumar Mondal (AKM)	10
<i>Post-Mid-Term</i>			
5.	Motivation	Sourav Das (SD1)	8
6.	Leadership	Sourav Das (SD1)	8
7.	Co-Ordination	Arun Kumar Mondal (AKM)	2
8.	Control	Arun Kumar Mondal (AKM)	4
Paper 1.4B: Business communication (Module 2)		Full Marks: 50 Total Lectures: 50	
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction	Anjan Kr. Roy Choudhury (ARC)	10
2.	Types of Communication	Anjan Kr. Roy Choudhury (ARC)	10
3.	Tools of Communication	Anjan Kr. Roy Choudhury (ARC)	10
<i>Post-Mid-Term</i>			
4.	Drafting	Anjan Kr. Roy Choudhury (ARC)	20

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Paper 2.3CG: Financial Accounting II (Module 1)			Full Marks: 50 Total Lectures: 46
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Partnership Accounts-II	Sourav Das (SD1)	12
2.	Branch Accounting	Samsul Haque (SH)	12
<i>Post-Mid-Term</i>			
3.	Hire Purchase	Anjan Kr. Roy Choudhury (ARC)	12
4.	Departmental Accounts	Samsul Haque (SH)	10
Paper 2.3CG: Financial Accounting II (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Company Accounts for Share & Debentures	Samsul Haque (SH)	24
2.	Buy Back and Redemption of Preference Shares	Sourav Das (SD1)	8
<i>Post-Mid-Term</i>			
3.	Investment Accounts	Sourav Das (SD1)	8
4.	Redemption of Debenture	Samsul Haque (SH)	10
Paper 2.4CG: Direct & Indirect Taxation (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Basic Concepts & Definitions under IT Act	Samsul Haque (SH)	7
2.	Heads of Income (Salary & Income from House property)	Anjan Kr. Roy Choudhury (ARC)	14
3.	Heads of Income (profit and Gains from business or Profession, Capital Gains & Income from Other Sources)	Anjan Kr. Roy Choudhury (ARC)	15
<i>Post-Mid-Term</i>			
4.	Clubbing of Income, set of and carry forward of losses & Deductions from GTI	Anjan Kr. Roy Choudhury (ARC)	9
5.	Computation of Total Income & tax payable	Samsul Haque (SH)	5
Paper 2.4CG: Direct & Indirect Taxation (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Tax Management	Sourav Das (SD1)	15
2.	Wealth Tax	Saurav Das (SD1)	10
3.	Central Sales Tax	Anjan Kr. Roy Choudhury (ARC)	11
<i>Post Mid-Term</i>			
4.	W.B.VAT Act, 2003	Sourav Das (SD1)	11
5.	Central Excise Act, 1944	Anjan Kr. Roy Choudhury (ARC)	3

Paper 2.5CG: Cost & Management Accounting I (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction	Sovon Kr. Dhar (SD)	10
2.	Material Costs	Sovon Kr. Dhar (SD)	10
3.	Pricing of Material Issues	Sovon Kr. Dhar (SD)	10
<i>Post-Mid-Term</i>			
4.	Employee Cost	Sovon Kr. Dhar (SD)	10
5.	Incentive System	Sovon Kr. Dhar (SD)	10
Paper 2.5CG: Cost & Management Accounting I (Module 2)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
6.	Overhead (Introduction & Manufacturing Overhead)	Arun Kumar Mondal (AKM)	10
7.	ABC Costing & Preparation cost sheet	Arun Kumar Mondal (AKM)	10
8.	Administration , Selling & Distribution Overhead	Arun Kumar Mondal (AKM)	10
<i>Post-Mid-Term</i>			
9.	Cost Book Keeping & Reconciliation	Sovon Kr. Dhar (SD)	10
4.	Job Costing & Contract Costing	Arun Kumar Mondal (AKM)	10
Paper 2.6CG: Auditing (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction	Samsul Haque (SH)	12
2.	Auditing Procedure & Techniques	Anjan Kr. Roy Choudhury (ARC)	10
3.	Internal Control & Internal Audit	Samsul Haque (SH)	10
<i>Post-Mid-Term</i>			
4.	Audit Sampling & Analytical Procedure	Sourav Das (SD1)	8
5.	Vouching & Verification	Samsul Haque (SH)	10
Paper 2.6CG: Auditing (Module 2)			Full Marks: 50 Total Lectures: 45
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Company Audit	Samsul Haque (SH)	12
2.	Audit Report & Certificate	Anjan Kr. Roy Choudhury (ARC)	10
3.	Audit of Different Institutions	Sourav Das (SD1)	5
<i>Post Mid-Term</i>			
4.	Investigation	Anjan Kr. Roy Choudhury (ARC)	6
5.	Central Excise Act, 1944	Samsul Haque (SH)	12

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Paper 3.1GA: Financial Accounting III (Module 1)			Full Marks: 50 Total Lectures: 46
<i>Pre-Mid Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Company Final Accounts	Samsul Haque (SH)	15
2.	Company Merger & Reconstruction	Samsul Haque (SH)	16
<i>Post-Mid-Term</i>			
3.	Introduction to Accounting Standard	Anjan Kr. Roy Choudhury (ARC)	15
4.	Business Acquisition and Valuation		
Paper 3.1GA: Financial Accounting III (Module 2)			Full Marks: 50 Total Lectures: 45
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Holding Company	Anjan Kr. Roy Choudhury (ARC)	18
2.	Introduction to Accounting Theory	Anjan Kr. Roy Choudhury (ARC)	15
<i>Post-Mid-Term</i>			
3.	Introduction to Financial Statements	Samsul Haque (SH)	12
Paper3.2GA:Cost&ManagementAccountingII (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Service & Output Costing	Sovon Kr. Dhar (SD)	10
2.	Process Costing(1)	Sovon Kr. Dhar (SD)	10
3.	Process Costing(2)	Sovon Kr. Dhar (SD)	10
<i>Post-Mid-Term</i>			
4.	CVP Analysis	Sourav Das (SD1)	10
5.	Marginal Costing & Management Decisions	Sourav Das (SD1)	10
Paper3.2GA:Cost&ManagementAccountingII (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
6.	Budgetary Control	Sovon Kr. Dhar (SD)	10
7.	Standard Costing	Sovon Kr. Dhar (SD)	10
8.	Financial Statement Analysis (1)	Sourav Das (SD1)	10
<i>Post Mid-Term</i>			
9.	Financial Statement Analysis (1)	Sourav Das (SD1)	10
10.	Statement of Changes in Financial position	Sovon Kr. Dhar (SD)	10

Paper3.3GA:Financial Management (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
1.	Introduction	Arun Kumar Mondal (AKM)	10
2.	Basic Concepts	Arun Kumar Mondal (AKM)	10
3.	Sources of Finance & Cost of Capital	Sourav Das (SD1)	10
<i>Post-Mid-Term</i>			
4.	Leverage & Capital Structure Theories	Sourav Das (SD1)	10
5.	Working Capital Management (1)	Sovon Kr. Dhar (SD)	10
Paper3.3GA:Financial Management (Module 1)			Full Marks: 50 Total Lectures: 50
<i>Pre Mid-Term</i>			
Unit	Topic	Teacher	Lectures (No.)
6.	Working Capital Management (2)	Sovon Kr. Dhar (SD)	10
7.	Capital Expenditure Decisions (1)	Sourav Das (SD1)	10
8.	Capital Expenditure Decisions (2)	Sourav Das (SD1)	10
<i>Post Mid-Term</i>			
9.	Dividend Decisions	Sourav Das (SD1)	10
10.	Financial Control	Arun Kumar Mondal (AKM)	10