

Lesson Plan
2021-2022

Name of the department : Commerce					
Semester	Programme	Course and Name of the Paper	Topic	Teacher	No. of hours
1	Honours	AECC1.1Chg Language: Communicative English	Communicative English	Saroj Das	75
		Indian Language	Bengali	Mitali Das	75
			Urdu	Nikhat Jahan	75
		GE1.1Chg Microeconomics I & Statistics	Module I:- Demand and Consumer Behaviour	Simanti Bandopadhyay	15
			Production and Cost	Paramita Roy Biswas	10
			Perfect Competition	Paramita Roy Biswas & Simanti Bandopadhyay	08 07
			Module II: Fundamentals	Pritha Ghosh	08
			Measures of Central Tendency	Pritha Ghosh	08
			Measures of Dispersion	Pritha Ghosh	08
			Moments Skewness and Kurtosis	Pritha Ghosh	08
			Interpolation	Pritha Ghosh	08
		CC1.1 Chg Business Laws	The Indian Contract Act,1872	Amit Kumar Das	30
			The Sale of Goods Act, 1930	Mahananda Sen Gupta	10
			The Partnership Act, 1932 and The Limited Liability Partnership Act,2008	Mahananda Sen Gupta	20
			The Negotiable Instruments Act, 1881	Mahananda Sen Gupta	10
			The Consumer Protection Act,1986	Chhotelal Chouhan	10
		CC1.2 Chg Principles of	Introduction	Mahananda Sen Gupta	16

		Management	Planning	Shubhasmita De	16
			Organising	Shubhasmita De	16
			Directing and Staffing	Shubhasmita De	16
			Motivation, Coordination and Control	Shubhasmita De	16
		CC1.1 Ch Financial Accounting-I	Introduction	Chhotelal Chouhan	05
			Concept of Determination of Business Income	Chhotelal Chouhan	15
			Introduction to Accounting Standard and Accounting Theory	Chhotelal Chouhan	10
			Final Accounts	Chhotelal Chouhan	15
			Financial Statements from Incomplete Records and of NPO's	Chhotelal Chouhan	12
			Accounting for Special Sales Transactions, Self and Sectional Balancing, Insurance Claim	Amit Kumar Das	23
1	General	AECC1.1Chg Language: Communicative English	Communicative English	Saroj Das	75
		Indian Language	Bengali	Mitali Das	75

			Urdu	Nikhat Jahan	75
		GE1.1Chg Microeconomics I & Statistics	Module I:- Demand and Consumer Behaviour	Simanti Bandopadhyay	15
			Production and Cost	Paramita Roy Biswas	10
			Perfect Competition	Paramita Roy Biswas & Simanti Bandopadhyay	08 07
			Module II:- Fundamentals	Pritha Ghosh	08
			Measures of Central Tendency	Pritha Ghosh	08
			Measures of Dispersion	Pritha Ghosh	08
			Moments Skewness and Kurtosis	Pritha Ghosh	08
			Interpolation	Pritha Ghosh	08
		CC1.1 Chg Business Laws	The Indian Contract Act,1872	Amit Kumar Das	30
			The Sale of Goods Act, 1930	Mahananda Sen Gupta	10
			The Partnership Act, 1932 and The Limited Liability Partnership Act,2008	Mahananda Sen Gupta	20
			The Negotiable Instruments Act, 1881	Mahananda Sen Gupta	10
			The Consumer Protection Act,1986	Chhotelal Chouhan	10
		CC1.2 Chg Principles of Management	Introduction	Mahananda Sen Gupta	16
			Planning	Shubhasmita De	16
			Organising	Shubhasmita De	16

			Directing and Staffing	Shubhasmita De	16
			Motivation, Coordination and Control	Shubhasmita De	16
		CC1.1 Cg Financial Accounting-I	Introduction	Chhotelal Chouhan	05
			Concept of Determination of Business Income	Chhotelal Chouhan	15
			Introduction to Accounting Standard and Accounting Theory	Chhotelal Chouhan	10
			Final Accounts	Chhotelal Chouhan	15
			Financial Statements from Incomplete Records and of NPO's	Chhotelal Chouhan	12
			Accounting for Special Sales Transactions, Self and Sectional Balancing, Insurance Claim	Amit Kumar Das	23
II	Honours	GE.2.1 Chg E-Commerce and Business Communication	Module I: Introduction	Shubhasmita De	10
			E-CRM and SCM	Shubhasmita De	08
			Digital Payment	Shubhasmita De	08
			ERP	Shubhasmita De	08
			New Trends In E-Commerce	Shubhasmita De	06
			Module II:	Mahananda	08

			Introduction	Sen Gupta	
			Types of Communication	Mahananda Sen Gupta	06
			Tools of Communication	Mahananda Sen Gupta	06
			Drafting	Mahananda Sen Gupta	20
		CC2.1 Chg Company Law	Introduction to Company	Mahananda Sen Gupta	16
			Formation of a Company	Shubhasmita De	16
			Company Administration	Mahananda Sen Gupta	16
			Share Capital and Debenture	Shubhasmita De	16
			Corporate Meetings	Mahananda Sen Gupta & Shubhasmita De	08 08
		CC2.2 Chg Marketing Management and Human Resource Management	Module I: Introduction	Shubhasmita De	08
			Consumer Behaviour and Market Segmentation	Shubhasmita De	08
			Product	Shubhasmita De	08
			Pricing, Distribution channels and Physical Distribution	Shubhasmita De	08
			Promotion and Recent Developments in Marketing	Shubhasmita De	08
			Module II: Nature and Scope	Amit Kumar Das	08
			Human resource Planning	Amit Kumar Das	08
			Recruitment and Selection	Amit Kumar Das	08
			Training and	Amit Kumar	08

			Development	Das	
			Job Evaluation and Performance Appraisal	Amit Kumar Das	08
		CC2.1Ch Cost and Management Accounting-I	Introduction	Mahananda Sen Gupta	06
			Material costs	Mahananda Sen Gupta	10
			Employee Cost and Incentive Systems	Mahananda Sen Gupta	12
			Overhead and Cost Statement	Chhotelal Chouhan	20
			Cost Book-keeping	Chhotelal Chouhan	08
			Costing Methods	Chhotelal Chouhan	24
		AECC2.1Chg Environmental Studies	Environmental Studies	Kathakali Biswas Rajendra Yonzone Paramita Roy Biswas Nandan Saha	75
	General	GE.2.1 Chg E-Commerce and Business Communication	Module I: Introduction	Shubhasmita De	10
			E-CRM and SCM	Shubhasmita De	08
			Digital Payment	Shubhasmita De	08
			ERP	Shubhasmita De	08
			New Trends In E-Commerce	Shubhasmita De	06
			Module II: Introduction	Mahananda Sen Gupta	08
			Types of Communication	Mahananda Sen Gupta	06
			Tools of Communication	Mahananda Sen Gupta	06

			Drafting	Mahananda Sen Gupta	20
		CC2.1 Chg Company Law	Introduction to Company	Mahananda Sen Gupta	16
			Formation of a Company	Shubhasmita De	16
			Company Administration	Mahananda Sen Gupta	16
			Share Capital and Debenture	Shubhasmita De	16
			Corporate Meetings	Mahananda Sen Gupta & Shubhasmita De	08 08
		CC2.2 Chg Marketing Management and Human Resource Management	Module I: Introduction	Shubhasmita De	08
			Consumer Behaviour and Market Segmentation	Shubhasmita De	08
			Product	Shubhasmita De	08
			Pricing, Distribution channels and Physical Distribution	Shubhasmita De	08
			Promotion and Recent Developments in Marketing	Shubhasmita De	08
			Module II: Nature and Scope	Amit Kumar Das	08
			Human resource Planning	Amit Kumar Das	08
			Recruitment and	Amit Kumar	08

			Selection	Das	
			Training and Development	Amit Kumar Das	08
			Job Evaluation and Performance Appraisal	Amit Kumar Das	08
		CC2.1Cg Cost and Management Accounting-I	Introduction	Mahananda Sen Gupta	06
			Material costs	Mahananda Sen Gupta	10
			Employee Cost and Incentive Systems	Mahananda Sen Gupta	12
			Overhead and Cost Statement	Chhotelal Chouhan	20
			Cost Book-keeping	Chhotelal Chouhan	08
			Costing Methods	Chhotelal Chouhan	24
		AECC2.1Chg Environmental Studies	Environmental Studies	Kathakali Biswas Rajendra Yonzone Paramita Roy Biswas Nandan Saha	75
III	Honours	SEC3.1 Chg Information Technology and its Application in Business	Module –I Information Technology and Business	Shubhasmita De	08
			Data Organistion and Database Management System	Shubhasmita De	10
			Internet and its application	Shubhasmita De	08
			Security and Encryption	Shubhasmita De	08
			IT Act,2000 and Cyber Crimes	Shubhasmita De	06
			Module II Word Processing	Amit Kumar Das	05
			Preparing Presentations	Amit Kumar Das	05
			Spreadsheet and its Business Applications	Amit Kumar Das	16

			Database Management System	Amit Kumar Das	08
			Website Designing	Amit Kumar Das	06
		GE3.3 Chg Business Mathematics and Statistics	Module -I Permutations and Combinations	Pritha Ghosh	08
			Set Theory	Pritha Ghosh	08
			Binomial Theorem	Pritha Ghosh	08
			Logarithm	Pritha Ghosh	08
			Compound Interest and Annuities	Pritha Ghosh	08
			Module –II Correlation and Association	Pritha Ghosh	08
			Regression Analysis	Pritha Ghosh	08
			Index Numbers	Pritha Ghosh	08
			Time Series Analysis	Pritha Ghosh	08
			Probability Theory	Pritha Ghosh	08
		CC3.1 Ch Financial Accounting II	Partnership Accounts I and II	Chhotelal Chouhan	30
			Branch Accounting	Amit Kumar Das	10
			Hire Purchase and Instalment Payment System	Amit Kumar Das	10
			Departmental Accounts	Amit Kumar Das	10
			Investment Accounts	Mahananda Sen Gupta	10
			Business Acquisition and Conversion of partnership into limited Company	Mahananda Sen Gupta & Chhotelal Chouhan	05 05
		CC3.2Ch Indian Financial System	Financial System and its Components	Shubhasmita De	10
			Financial Markets	Mahananda Sen Gupta	30
			Financial Institutions	Mahananda Sen Gupta & Shubhasmita	10 10

				De	
			Financial Services	Shubhasmita De	10
			Investors' Protection	Shubhasmita De	10
	General	SEC3.1 Chg Information Technology and its Application in Business	Module –I Information Technology and Business	Shubhasmita De	08
			Data Organisation and Database Management System	Shubhasmita De	10
			Internet and its application	Shubhasmita De	08
			Security and Encryption	Shubhasmita De	08
			IT Act,2000 and Cyber Crimes	Shubhasmita De	06
			Module II Word Processing	Amit Kumar Das	05
			Preparing Presentations	Amit Kumar Das	05
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			Website Designing	Amit Kumar Das	06
		GE3.3 Chg Business Mathematics and Statistics	Module -I Permutations and Combinations	Pritha Ghosh	08
			Set Theory	Pritha Ghosh	08
			Binomial Theorem	Pritha Ghosh	08
			Logarithm	Pritha Ghosh	08
			Compound Interest and Annuities	Pritha Ghosh	08
			Module –II Correlation and Association	Pritha Ghosh	08
			Regression Analysis	Pritha Ghosh	08
			Index Numbers	Pritha Ghosh	08
			Time Series Analysis	Pritha Ghosh	08
			Probability Theory	Pritha Ghosh	08
		CC3.1 Cg	Partnership Accounts I	Chhotelal	30

		Financial Accounting II	and II	Chouhan	
			Branch Accounting	Amit Kumar Das	10
			Hire Purchase and Instalment Payment System	Amit Kumar Das	10
			Departmental Accounts	Amit Kumar Das	10
			Investment Accounts	Mahananda Sen Gupta	10
			Business Acquisition and Conversion of partnership into limited Company	Mahananda Sen Gupta & Chhotelal Chouhan	05 05
IV	Honours	GE 4.1 Chg Microeconomics II and Indian Economy	Module I: Monopoly	Paramita Roy Biswas	10
			Imperfect Competition	Paramita Roy Biswas	15
			Factor price determination	Paramita Roy Biswas	15
			Module II: Basic Issues in Economic Development	Simanti Bandopadhyay	05 05
			Basic Features of Indian Economy	Simanti Bandopadhyay	10
			Sectoral Trends and Issues	Simanti Bandopadhyay	15
			Social Issues in Indian Economy	Simanti Bandopadhyay	10
		CC4.1 Chg Entrepreneurship Development and Business Ethics	Module –I Introduction	Mahananda Sen Gupta	10
			Public and Private system of stimulation	Mahananda Sen Gupta	10
			Sources of business Ideas	Mahananda Sen Gupta	10
			Mobilising Resources	Mahananda	10

				Sen Gupta	
			Module II Business Ethics	Amit Kumar Das	08
			Principles of Business Ethics	Amit Kumar Das	08
			Ethics in Management	Amit Kumar Das	08
			Corporate Culture	Amit Kumar Das	08
			Ethics and Corporate Governance	Amit Kumar Das	08
		CC4.1Ch Taxation-I	Basic Concepts, Residential Status, Incomes which do not form part of Total Income, Agricultural Income	Shubhasmita De	10
			Salaries and Income from House property	Shubhasmita De	30
			Profits and Gains of Business and Profession, Capital Gains, Income from Other Sources	Shubhasmita De & Chhotelal Chouhan	10 15
			Income of other persons included in assessee's total income, set off and carry forward of losses, Deductions , Rebate	Shubhasmita De	15
		CC4.2 Ch Cost and management II	Joint Product and by product Activity Based Costing	Chhotelal Chouhan	18
			Budget and Budgetary Control	Amit Kumar Das	12
			Standard Costing	Chhotelal Chouhan	20
			CVP Analysis, Marginal Costing	Amit Kumar Das	15
			Short term decision making	Amit Kumar Das	15
	General	GE 4.1 Chg Microeconomics II and Indian Economy	Module I: Monopoly	Paramita Roy Biswas	10

			Imperfect Competition	Paramita Roy Biswas	15
			Factor price determination	Paramita Roy Biswas	15
			Module II: Basic Issues in Economic Development	Simanti Bandopadhyay	05 05
			Basic Features of Indian Economy	Simanti Bandopadhyay	10
			Sectoral Trends and Issues	Simanti Bandopadhyay	15
			Social Issues in Indian Economy	Simanti Bandopadhyay	10
		CC4.1 Chg Entrepreneurship Development and Business Ethics	Module –I Introduction	Mahananda Sen Gupta	10
			Public and Private system of stimulation	Mahananda Sen Gupta	10
			Sources of business Ideas	Mahananda Sen Gupta	10
			Mobilising Resources	Mahananda Sen Gupta	10
			Module II Business Ethics	Amit Kumar Das	08
			Principles of Business Ethics	Amit Kumar Das	08
			Ethics in Management	Amit Kumar Das	08
			Corporate Culture	Amit Kumar Das	08
			Ethics and Corporate Governance	Amit Kumar Das	08
		CC4.1Cg Taxation-I	Basic Concepts, Residential Status, Incomes which do not form part of Total Income, Agricultural Income	Shubhasmita De	10
			Salaries and Income from	Shubhasmita	30

			House property	De	
			Profits and Gains of Business and Profession, Capital Gains, Income from Other Sources	Shubhasmita De & Chhotelal Chouhan	10
			Income of other persons included in assessee's total income, set off and carry forward of losses, Deductions , Rebate	Shubhasmita De	15
		CC4.2 Cg Cost and management II	Joint Product and by product Activity Based Costing	Chhotelal Chouhan	18
			Budget and Budgetary Control	Amit Kumar Das	12
			Standard Costing	Chhotelal Chouhan	20
			CVP Analysis, Marginal Costing	Amit Kumar Das	15
			Short term decision making	Amit Kumar Das	15
V	Honours	CC.5.1 Ch Auditing and Assurance	Concept, need and purpose of audit	Shubhasmita De	10
			Audit Procedures and Techniques	Mahananda Sen Gupta	15
			Audit Risk and Internal Control System	Mahananda Sen Gupta	10
			Vouching, Verification and Valuation	Mahananda Sen Gupta	10
			Company Audit	Shubhasmita De	15
			Audit Report and Certificate	Shubhasmita De	10
			Other Thrust Areas	Shubhasmita De	10
		CC5.2 Ch Taxation II	Module I Computation of total income and tax payable	Chhotelal Chouhan	15
			Tax Management	Shubhasmita De	25

			Module II GST	Chhotelal Chouhan & Shubhasmita De	20 20
		DSE5.1A Macroeconomics and Advanced Business Mathematics	Module I Introduction	Paramita Roy Biswas	02
			National Income Accounting	Simanti Bandopadhyay	06
			Determination of Equilibrium level of national income	Paramita Roy Biswas	10
			Commodity market and money market equilibrium	Paramita Roy Biswas	10
			Money, inflation and unemployment	Simanti Bandopadhyay	12
			Module II Functions, Limit and Continuity	Pritha Ghosh	08
			Differentiation and Integration	Pritha Ghosh	08
			Applications of Derivative and Integration	Pritha Ghosh	08
			Determinants	Pritha Ghosh	08
			Matrix	Pritha Ghosh	08
		DSE5.2A Corporate Accounting	Company Introduction and Accounting for Shares and Debentures	Amit Kumar Das	20
			Buy back and redemption of preference shares	Chhotelal Chouhan	10
			Company final accounts	Mahananda Sen Gupta	15
			Redemption of debentures	Mahananda Sen Gupta	10
			Valuation	Chhotelal Chouhan	10
			Company Merger and Reconstruction	Amit Kumar Das & Chhotelal	08 07

				Chouhan	
	General	CC.5.1 Ch Auditing and Assurance	Concept, need and purpose of audit	Shubhasmita De	10
			Audit Procedures and Techniques	Mahananda Sen Gupta	15
			Audit Risk and Internal Control System	Mahananda Sen Gupta	10
			Vouching, Verification and Valuation	Mahananda Sen Gupta	10
			Company Audit	Shubhasmita De	15
			Audit Report and Certificate	Shubhasmita De	10
			Other Thrust Areas	Shubhasmita De	10
		CC5.2 Ch Taxation II	Module I Computation of total income and tax payable	Chhotelal Chouhan	15
			Tax Management	Shubhasmita De	25
			Module II GST	Chhotelal Chouhan & Shubhasmita De	20 20
		DSE5.2A Corporate Accounting	Company Introduction and Accounting for Shares and Debentures	Amit Kumar Das	20
			Buy back and redemption of preference shares	Chhotelal Chouhan	10
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			Valuation	Chhotelal Chouhan	10
			Company Merger and Reconstruction	Amit Kumar Das & Chhotelal Chouhan	08 07

VI	Honours	DSE 6.1 Ch Project work	Project Work	Chhotelal Chouhan	
		DSE6.1A Financial Reporting and Financial Statement Analysis	Holding Company	Amit Kumar Das	15
			Accounting Standards	Amit Kumar Das	15
			Fund Flow Statement	Chhotelal Chouhan	05
			Cash Flow Statement	Chhotelal Chouhan	15
			Introduction to Financial Statement Analysis	Chhotelal Chouhan	12
			Accounting Ratios for FSA	Amit Kumar Das	18
		DSE 6.2 A Financial Management	Introduction Basic Concepts	Mahananda Sen Gupta	10
			Sources of finance and Cost of Capital	Mahananda Sen Gupta	10
			Leverage and Capital Structure Theories	Chhotelal Chouhan	10
			Working Capital Management I	Mahananda Sen Gupta	10
			Working Capital Management II	Mahananda Sen Gupta	10
			Capital Expenditure Decisions I	Shubhasmita De	10
			Capital Expenditure Decisions II	Shubhasmita De	10
			Dividend Decisions	Chhotelal Chouhan	10
		SEC 6.1 ChgComputerised Accounting System and E-Filing of Tax Return	Computerised Accounting package using generic software	Amit Kumar Das	40
			Designing Computerised Accounting System	Amit Kumar Das	15
			E-Filing of Tax Return		25

				Amit Kumar Das	
			Project Work	Amit Kumar Das	
	General	DSE6.1A Financial Reporting and Financial Statement Analysis	Holding Company	Amit Kumar Das	15
			Accounting Standards	Amit Kumar Das	15
			Fund Flow Statement	Chhotelal Chouhan	05
			Cash Flow Statement	Chhotelal Chouhan	15
			Introduction to Financial Statement Analysis	Chhotelal Chouhan	12
			Accounting Ratios for FSA	Amit Kumar Das	18
		DSE 6.2 A Financial Management	Introduction Basic Concepts	Mahananda Sen Gupta	10
			Sources of finance and Cost of Capital	Mahananda Sen Gupta	10
			Leverage and Capital Structure Theories	Chhotelal Chouhan	10
			Working Capital Management I	Mahananda Sen Gupta	10
			Working Capital Management II	Mahananda Sen Gupta	10
			Capital Expenditure Decisions I	Shubhasmita De	10
			Capital Expenditure Decisions II	Shubhasmita De	10
			Dividend Decisions	Chhotelal Chouhan	10
		SEC 6.1 ChgComputerised	Computerised Accounting package using generic	Amit Kumar Das	40

		Accounting System and E-Filing of Tax Return	software		
			Designing Computerised Accounting System	Amit Kumar Das	15
			E-Filing of Tax Return	Amit Kumar Das	25
			Project Work	Amit Kumar Das	