

**Maulana Azad College, Kolkata**  
**Department of Commerce**  
**Lesson Plan 2023-24, B.Com. (Hons.)**

Semester, [Honours / General], [Period of Semester]	Course Code	Course Name	Brief Description of the Topics (No. of Lectures)	Name of the Faculty
Sem - I Honours (July - December)	Minor paper 1	Principles of Management	Unit 1: Introduction (1) Unit 2: Planning (6) Unit 3: Organizing (6) Unit 4: Directing and Leadership (6) Unit 5: Motivation, Co-ordination and Control (8)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman Prof. Chandrani Bhattacharjee
	Major paper 1	Financial Accounting	Unit 1: Introduction (1) Unit 2: Concepts for determination of business income (5) Inventories (5) Depreciation (7) Adjustment Entries (2) Unit 3: Final accounts of Trading Concern (10) Unit 4: i. Financial statements of Not for Profit organizations (8) Unit 4: ii. Financial statements of Incomplete records (8) Unit 5: Sectional and Self-balancing ledger (6)	Dr. Keshab Chandra Sinha  Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman Prof. Chandrani Bhattacharjee Prof. Camellia C. Burman  Prof. Camellia C. Burman  Dr. Keshab Chandra Sinha
	IDC Paper 1	Microeconomics	Unit 1: Introduction (2) Unit 2: Theory of Demand and Supply (6) Unit 3: Theory of Consumer Behaviour Concept of Utility and Marginal utility (8) Unit 4: Theory of Production and Cost (7) Unit 5: Revenue and Market (6)	Dr. Madhu Sarda Dr. Madhu Sarda Dr. Madhu Sarda  Dr. Madhu Sarda Prof. Camellia C. Burman
	SEC Paper 1	Entrepreneurship Development	Unit 1: Introduction (2) Unit 2: Sustainability of Entrepreneurship (6) Unit 3: Sources of Business ideas and tests of feasibility (8) Unit 4: Mobilization of resources (8)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal  Prof. Camellia C. Burman
Sem - II Honours (January - June)	SEC Paper 2	Information Technology and its Application in Business	Module I Theory (50 Marks) Unit 1: Fundamentals of Computer (4) Unit 2: Internet Services & Security measure (7) Unit 3: Current Computing Paradigm Cloud Computing (8) Unit 4: Business Data Handling Transaction processing, Analytical processing-Concept (8) Unit 5: IT Act. 2000and Cyber Crimes IT Act 2000(as amended thereon) (8) Module II Practical (50 Marks) Unit 1: Word processing (5) Unit 2: Spreadsheet (5) Unit 3: Presentation (5)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal  Prof. Camellia C. Burman  Prof. Chandrani Bhattacharjee   Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman

**Maulana Azad College, Kolkata**  
**Department of Commerce**  
**Lesson Plan 2023-24, B.Com. (Hons.)**

	Minor Paper 2	Marketing Management & Human Resource Management	<p>Module 1: Marketing Management  Unit 1: Introduction (2)  Unit 2: Market Segmentation (6)  Unit 3: Product (7)  Unit 4: Pricing and Distribution (7)  Unit 5: Promotion and Recent developments in marketing (8)</p> <p>Module 2: Human Resource Management  Unit 1: Nature and Scope (2)  Unit 2: Human Resource Planning (5)  Unit 3: Recruitment and Selection (7)  Unit 4: Training and Development (6)  Unit 5: Job Evaluation and Performance Appraisal (5)</p>	<p>Dr. Keshab Chandra Sinha  Dr. Madhu Sarda  Prof. Ujjal Sanyal  Prof. Camellia C. Burman  Prof. Chandrani Bhattacharjee</p> <p>Dr. Keshab Chandra Sinha  Dr. Madhu Sarda  Prof. Ujjal Sanyal  Prof. Camellia C. Burman  Prof. Chandrani Bhattacharjee</p>
Sem - II Honours (January - June)	Major 2	Cost & Management Accounting	<p>Unit 1: Introduction (2)  Unit 2: Material Costs (6)  Unit 3: Employee Cost (5)  Unit 4: Accounting for Overhead (5)  Unit 5: Cost Statement (4)</p>	<p>Dr. Keshab Chandra Sinha  Dr. Madhu Sarda  Prof. Ujjal Sanyal  Prof. Camellia C. Burman  Prof. Chandrani Bhattacharjee</p>
	IDC Paper 2	Macro-economics	<p>Unit 1: Basic Concepts (2)  Unit 2: National Income (5)  Unit 3: Determination of equilibrium income in Simple Keynesian Model (8)  Unit 4: Money and inflation (6)  Unit 5: Public Finance (5)</p>	<p>Dr. Madhu Sarda  Dr. Madhu Sarda  Dr. Madhu Sarda</p> <p>Dr. Madhu Sarda  Prof. Camellia C. Burman</p>
Sem - III Honours (January - June)	CC 3.1 Ch	Financial Accounting- II	<p>Unit 1: Partnership accounts-I (8)  Unit 2: Partnership accounts-II (5)  Unit 3: Branch accounting (10)  Unit 4: Hire purchase and Installment payment system (10)  Unit 5: Departmental accounts (8)  Unit 6: Investment Accounts (8)  Unit 7: Business Acquisition and Conversion of partnership into limited company (10)</p>	<p>Dr. Keshab Chandra Sinha  Dr. Madhu Sarda  Prof. Ujjal Sanyal  Prof. Camellia C. Burman</p> <p>Prof. Ujjal Sanyal  Dr. Keshab Chandra Sinha  Prof. Camellia C. Burman</p>
	CC 3.2 Ch	Indian Financial System	<p>Unit 1: Financial System and Its Components (4)  Unit 2: Financial Markets (10)  Unit 3: Financial Institutions (6)  Unit 4: Financial Services (6)  Unit 5: Investors' Protection (6)</p>	<p>Dr. Keshab Chandra Sinha  Dr. Madhu Sarda  Prof. Ujjal Sanyal  Prof. Camellia C. Burman  Prof. Chandrani Bhattacharjee</p>
Sem - III Honours (January - June)	SEC 3.1 Chg	Information Technology & Its' Business	<p>Module I:  Unit1: Information Technology and Business (4)  Unit 2: Data Organization and Data Base Management System (5)  Unit 3: Internet and Its Applications (5)  Unit 4: Security and Encryption (5)  Unit 5: IT Act. 2000 and Cyber Crimes (4)</p> <p>Module II:  Unit 1: Word Processing (4)  Unit 2: Preparing Presentations (4)  Unit 3: Database Management System (6)  Unit 4: Website Designing (6)</p>	<p>Dr. Keshab Chandra Sinha  Dr. Madhu Sarda</p> <p>Prof. Ujjal Sanyal  Prof. Camellia C. Burman  Prof. Chandrani Bhattacharjee</p> <p>Dr. Keshab Chandra Sinha  Dr. Madhu Sarda  Prof. Ujjal Sanyal  Prof. Camellia C. Burman</p>
	GE 3.3 Chg	Business Maths & Statistics	<p>Module I:  Unit 1: Permutations and Combinations</p>	Department of Mathematics and Statistics

**Maulana Azad College, Kolkata**  
**Department of Commerce**  
**Lesson Plan 2023-24, B.Com. (Hons.)**

			Unit 2: Set Theory Unit 3: Binomial Theorem Unit 4: Logarithm Unit 5: Compound Interest and Annuities Module II: Unit 1: Correlation and Association Unit 2: Regression Analysis Unit 3: Index Numbers Unit 4: Time Series Analysis Unit 5: Probability Theory	
Sem - IV Honours (January - June)	CC 4.1 Ch	Taxation - 1	Unit 1 : a. Basic Concepts and Definitions under IT Act (8) b. Residential Status and Incidence of Tax (8) c. Incomes which do not form part of Total Income (2) d. Agricultural Income (2) Unit 2 : Heads of Income and Provisions governing Heads of Income (5) Unit 3 : a) Income of other Persons included in Assessee's Total Income (6) b) Set off and Carry Forward of Losses (6) c) Deductions from Gross Total Income (10) d) Rebate u/s 87A (5)	Dr. Keshab Chandra Sinha  Dr. Madhu Sarda Prof. Ujjal Sanyal  Prof. Camellia C. Burman Dr. Keshab Chandra Sinha  Dr. Madhu Sarda  Prof. Ujjal Sanyal Prof. Camellia C. Burman Dr. Keshab Chandra Sinha
	CC 4.2 Ch	Cost & Management Accounting	Unit 1: a. Joint Product & By product b. Activity Based Costing Unit 2: Budget and Budgetary Control Unit 3: Standard Costing Unit 4: CVP Analysis, Marginal Costing Unit 5: Short-term Decision Making	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman Dr. Keshab Chandra Sinha Prof. Ujjal Sanyal
Sem - IV Honours (January - June)	GE 4.1 Chg	Microeconomics II & Indian Economy	Module I: Unit 1: Monopoly (6) Unit 2: Imperfect Competition (5) Unit 3: Factor Price Determination (5) Module II: Unit 1: Basic Issues in Economic Development (7) Unit 2: Basic Features of Indian Economy (6) Unit 3: Sectoral Trends and Issues (6) Unit 4: Social Issues in Indian Economy (6)	Dr. Madhu Sarda Dr. Madhu Sarda Dr. Madhu Sarda  Dr. Madhu Sarda Dr. Madhu Sarda Dr. Madhu Sarda Prof. Camellia C. Burman
	CC. 4.3 Chg	Entrepreneurship Development and Business Ethics	Module I: Entrepreneurship Development Unit 1: Introduction (2) Unit 2: Sustainability of Entrepreneurship (5) Unit 3: Sources of Business ideas and tests of feasibility (6) Unit 4: Mobilization of resources (5) Module II: Business Ethics Unit 1: Business Ethics (2) Unit 2: Principles of Business Ethics (5) Unit 3: Ethics in Management (5) Unit 4: Corporate Culture (5)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal  Prof. Camellia C. Burman  Prof. Chandrani Bhattacharjee Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman

**Maulana Azad College, Kolkata**  
**Department of Commerce**  
**Lesson Plan 2023-24, B.Com. (Hons.)**

Sem - V Honours (January - June)	CC 5.1 Ch	Auditing & Assurance	Unit 1: Concept, Need and Purpose of Audit (4) Unit 2: Audit Procedures and Techniques (5) Unit 3: Audit Risk and Internal Control System (5) Unit 4: Vouching, Verification and Valuation (10) Unit 5: Company Audit (8) Unit 6: Audit Report and Certificate (5) Unit 7: Other Thrust Areas (3)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman Prof. Chandrani Bhattacharjee Dr. Madhu Sarda Prof. Camellia C. Burman
	CC 5.2 Ch	Taxation II	Module I: Unit 1: Computation of Total Income and Tax Payable (15) Unit 2: Tax Management (8) Module II: Unit 1: Basic concept of Indirect Tax & Overview of GST (15)	Dr. Keshab Chandra Sinha  Prof. Camellia C. Burman  Prof. Ujjal Sanyal
Sem - V Honours (January - June)	DSE 5.2 A	Corporate Accounting	Unit 1: Company – Introduction and Accounting for Shares & debentures (10) Unit 2: Buy Back & Redemption of Preference Shares (10) Unit 3: Company Final Accounts (15) Unit 4: Redemption of Debenture (7) Unit 5: Valuation (8) Unit 6: i. Company Merger (10) ii. Reconstruction (10)	Dr. Keshab Chandra Sinha  Dr. Madhu Sarda  Prof. Ujjal Sanyal Prof. Camellia C. Burman Prof. Chandrani Bhattacharjee Dr. Madhu Sarda Dr. Keshab Chandra Sinha
	DSE 5.1 A	Economics II & Advance Business Mathematics	Module I: Macroeconomics Unit 1: Introduction (2) Unit 2: National Income Accounting (8) Unit 3: Determination of Equilibrium Level of National Income (10) Unit 4: Commodity market and Money market equilibrium (10) Unit 5: Money, Inflation and Unemployment (8) Module II: Advanced Business Mathematics Unit 1: Functions, Limit and Continuity Unit 2: Differentiation and Integration Unit 3: Applications of Derivative and Integration Unit 4: Determinants Unit 5: Matrix	Dr. Madhu Sarda Dr. Madhu Sarda Dr. Madhu Sarda  Dr. Madhu Sarda  Prof. Camellia C. Burman  Department of Mathematics
Sem - VI Honours (January - June)	DSE 6.1 A	Financial Reporting & Financial Statement Analysis	Unit 1: Holding Company (10) Unit 2: Accounting Standards (5) Unit 3: Fund Flow Statement (8) Unit 4: Cash Flow Statement (8) Unit 5: Introduction to Financial Statements Analysis (8) Unit 6: Accounting Ratios for FSA (10)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman Prof. Chandrani Bhattacharjee  Prof. Camellia C. Burman

**Maulana Azad College, Kolkata**  
**Department of Commerce**  
**Lesson Plan 2023-24, B.Com. (Hons.)**

	DSE 6.2 A	Financial Management	Unit 1: i. Introduction (2) ii. Basic Concepts (4) Unit 2: Sources of Finance and Cost of Capital (10) Unit 3: Leverage and Capital Structure Theories (8) Unit 4: Working Capital Management-1 (5) Unit 5: Working Capital Management-2 (5) Unit 6: Capital Expenditure Decisions-1 (5) Unit 7: Capital Expenditure Decisions-2 (5) Unit 8: Dividend Decisions (8)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman Prof. Chandrani Bhattacharjee Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman
	CC 6.1 Ch	Project Work	As per CU guidelines (10)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Ujjal Sanyal Prof. Camellia C. Burman
Sem - VI Honours (January - June)	Sec 6.1 Chg	Computerized Accounting & E - filing	Unit-1: Computerized Accounting Package: Using Generic Software (8) Unit 2: Designing Computerized Accounting System (6) Unit-3: E-filing of Tax return (8)	Dr. Keshab Chandra Sinha Dr. Madhu Sarda Prof. Camellia C. Burman