

Maulana Azad College, Kolkata
Department of Commerce
Lesson Plan 2024-25, B.Com. (Hons.)

Semester, [Honours / General], [Period of Semester]	Course Code	Course Name	Brief Description of the Topics	Name of the Faculty	No. of Lectures	
Sem - I (July - December)	Minor paper 1	Principles and Practice of Management	Unit-1: Introduction	Prof. Brahma Chaudhuri	16	
			Unit-2: Planning	Prof. Camellia C. Burman	16	
			Unit-3: Organizing	Prof. Ujjal Sanyal	16	
			Unit-4: i. Directing	Prof. Ujjal Sanyal	8	
			Unit-4: ii. Leadership	Prof. Camellia C. Burman	8	
			Unit- 5: Motivation	Prof. Brahma Chaudhuri	7	
			Unit- 5: Co-ordination and Control	Prof. Chandrani Bhattacharjee	8	
	Major paper 1	Financial Accounting	Unit 1: Introduction	Prof. Ujjal Sanyal	5	
			Unit 2: Concepts for determination of business income			
			i. Inventories	Prof. Brahma Chaudhuri	5	
			ii. Depreciation	Prof. Ujjal Sanyal	7	
			iii. Adjustment Entries	Prof. Camellia C. Burman	3	
			Unit 3: Final accounts of Trading Concern	Dr. Madhu Sarda	8	
			Unit 4: Financial statements of Not for Profit organisations and from Incomplete records	Prof. Camellia C. Burman	10	
			Unit 5: Sectional and Self-balancing ledger	Prof. Chandrani Bhattacharjee	7	
			IDC Paper 1	Microeconomics	Unit-I Introduction	Dr. Madhu Sarda
			Unit-II: Theory of Demand and Supply	Dr. Madhu Sarda	5	
			Unit III: Theory of Consumer Behaviour--Concept of Utility	Dr. Madhu Sarda	7	

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			and Marginal utility		
			Unit IV: Theory of Production and Cost- Concept of Production Function	Dr. Madhu Sarda	8
			Unit V :Revenue and Market	Prof. Camellia C. Burman	5
	SEC Paper 1	Entrepreneurship Development	Unit 1: Introduction	Prof. Ujjal Sanyal	3
			Unit-2: Sustainability of Entrepreneurship	Prof. Camellia C. Burman	7
			Unit-3: Sources of Business ideas and tests of feasibility	Prof. Brahma Chaudhuri	8
			Unit-4: Mobilization of resources	Prof. Ujjal Sanyal	6
Sem - II (January - June)	SEC Paper 2	Information Technology and its Application in Business	Module I Theory (50 Marks)		
			Unit 1: Fundamentals of Computer	Prof. Brahma Chaudhuri	4
			Unit 2: Internet Services & Security measure	Dr. Madhu Sarda	7
			Unit 3: Current Computing Paradigm Cloud Computing	Prof. Ujjal Sanyal	8
			Unit 4: Business Data Handling Transaction processing, Analytical processing-Concept	Prof. Camellia C. Burman	8
			Unit 5: IT Act. 2000and Cyber Crimes IT Act 2000(as amended thereon)	Prof. Brahma Chaudhuri	8
			Module II Practical (50 Marks)		
			Unit 1: Word processing	Dr. Madhu Sarda	5
			Unit 2: Spreadsheet	Prof. Ujjal Sanyal	5
			Unit 3: Presentation	Prof. Camellia C. Burman	5
	Minor Paper 2	Marketing Management & Human Resource Management	Module 1: Marketing Management		

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			Unit 1: Introduction	Prof. Brahma Chaudhuri	2
			Unit 2: Market Segmentation	Dr. Madhu Sarda	6
			Unit 3: Product	Prof. Ujjal Sanyal	7
			Unit 4: Pricing and Distribution	Prof. Camellia C. Burman	7
			Unit 5: Promotion and Recent developments in marketing	Prof. Chandrani Bhattacharjee	8
			Module 2: Human Resource Management		
			Unit 1: Nature and Scope	Prof. Brahma Chaudhuri	2
			Unit 2: Human Resource Planning	Dr. Madhu Sarda	5
			Unit 3: Recruitment and Selection	Prof. Ujjal Sanyal	7
			Unit 4: Training and Development	Prof. Camellia C. Burman	6
			Unit 5: Job Evaluation and Performance Appraisal	Prof. Chandrani Bhattacharjee	5
	Major 2	Cost & Management Accounting	Unit 1: Introduction	Prof. Brahma Chaudhuri	2
			Unit 2: Material Costs	Dr. Madhu Sarda	6
			Unit 3: Employee Cost	Prof. Ujjal Sanyal	5
			Unit 4: Accounting for Overhead	Prof. Camellia C. Burman	5
			Unit 5: Cost Statement	Prof. Brahma Chaudhuri	4
	IDC Paper 2	Macro-economics	Unit 1: Basic Concepts	Dr. Madhu Sarda	2
			Unit 2: National Income	Dr. Madhu Sarda	5
			Unit 3: Determination of equilibrium income in Simple Keynesian Model	Dr. Madhu Sarda	8
			Unit 4: Money and inflation	Dr. Madhu Sarda	6
			Unit 5: Public Finance	Prof. Camellia C. Burman	5

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Sem - III (July - December)	Major (Core) Paper 3	Cost Accounting -II	Unit 1: Cost Book-keeping	Prof. Brahma Chaudhuri	5
			Unit 2: Activity Based Costing	Dr. Madhu Sarda	4
			Unit 3: Costing Methods-I	Prof. Ujjal Sanyal	8
			Unit 4: Costing Methods-II	Prof. Camellia C. Burman	8
			Unit 5: Joint Product & By product	Prof. Brahma Chaudhuri	4
	Major (Core) Paper 4	Direct Tax I	Unit 1: Basic Concepts & Definitions Under IT Act.	Prof. Brahma Chaudhuri	2
			Unit 2: Incomes which do not form part of Total Income	Prof. Camellia C. Burman	2
			Unit 3: Heads of Income and provisions governing Heads of Income : Salaries	Dr. Madhu Sarda	15
			Unit 4: Heads of Income and provisions governing Heads of Income : Income from House Property	Prof. Ujjal Sanyal	10
			Unit 5: Heads of Income and provisions governing Heads of Income		
			a. Profits and Gains of Business or Profession	Prof. Camellia C. Burman	10
			b. Capital gains	Prof. Brahma Chaudhuri	10
			c. Income from other sources	Prof. Chandrani Bhattacharjee	2
	Minor Paper 3 (Elective)	Consumer Behaviour (M1)	Unit 1 :Consumer Behaviour	Prof. Ujjal Sanyal	6
			Unit 2 :Determinants of Consumer Behaviour	Prof. Brahma Chaudhuri	6
			Unit3:Consumer Decision-making Process	Prof. Ujjal Sanyal	6
			Unit 4 :Consumer Behaviour& Society	Dr. Madhu Sarda	6
			Unit 5 :Consumer Behaviour and Market Research	Prof. Camellia C. Burman	6

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	IDC / MDC Paper 3	Indian Economic Environment	Unit 1. Indian Economic Environment	Dr. Madhu Sarda	5
			Unit 2. Structure of The Indian Economy	Dr. Madhu Sarda	10
			Unit 3. Issues in Indian Economy	Dr. Madhu Sarda	3
			Unit 4. Indian Economic Planning	Prof. Camellia C. Burman	5
	SEC PAPER 3	Computerised Accounting and Introduction to Data Science (Practical)	Module I: Computerised Accounting & Digitalisation		
			Unit 1: Computerised Accounting	Prof. Brahma Chaudhuri	20
			Unit 2: Digitalisation in India	Dr. Madhu Sarda	5
			Module II: Introduction to Data Science		
			Unit 1: Database Applications	Prof. Brahma Chaudhuri	7
			Unit 2: Advance Data Management with Spread Sheet	Dr. Madhu Sarda	10
			Unit 3: Tables and Formatting	Prof. Camellia C. Burman	7
Sem - IV (January - June)	Major (Core) Paper 5	Financial Accounting II	Unit 1: Consignment	Prof. Brahma Chaudhuri	5
			Unit 2: Branch accounting	Prof. Camellia C. Burman	8
			Unit 3: Hire purchase and Instalment payment system	Dr. Madhu Sarda	7
			Unit 4: Departmental accounts	Prof. Ujjal Sanyal	7
			Unit 5: Insurance claim	Prof. Brahma Chaudhuri	6
			Unit 6: Partnership	Prof. Ujjal Sanyal	10
	Major (Core) Paper 6	Direct Tax – II and e-filing of Tax Return	Unit 1 : a) Income of other persons included in assessee's total income	Prof. Brahma Chaudhuri	5

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			b) Set off and carry forward of losses	Prof. Camellia C. Burman	7
			Unit 2 : a) Deductions from Gross Total Income and Rebate	Dr. Madhu Sarda	4
			Unit 3 : Computation of total income and tax payable	Prof. Ujjal Sanyal	
			Unit 4 : Tax management-I		
			a) Provision for filing of return	Prof. Brahma Chaudhuri	3
			b) Assessment of return	Prof. Camellia C. Burman	3
			c) Advance tax and self assessment tax	Prof. Ujjal Sanyal	3
			Unit 5 :Tax Management-II		
			a) Interest and fees	Dr. Madhu Sarda	2
			b) Tax Deducted at source	Dr. Madhu Sarda	2
			c) Refund of Excess Payment	Dr. Madhu Sarda	2
			e-filing of Tax Returns (Practical)	Prof. Camellia C. Burman	10
	Major (Core) Paper 7	E-Commerce & Business Communication	Module-1: E-Commerce		
			Unit-1: Introduction	Prof. Camellia C. Burman	2
			Unit-2: E-commerce Business Models	Prof. Brahma Chaudhuri	5
			Unit-3: E Payment System	Dr. Madhu Sarda	5
			Unit-4: New Trends in E-Commerce	Prof. Ujjal Sanyal	4
			Module 2- Business Communication		
			Unit-1: Introduction	Dr. Madhu Sarda	2
			Unit-2: Types of Communication	Prof. Ujjal Sanyal	3
			Unit-3: Tools of Communication	Prof. Camellia C. Burman	4
			Unit-4: Drafting	Prof. Chandrani Bhattacharjee	3

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	Major (Core) Paper 8	Business Regulatory Framework	Unit I: Introduction to Business law	Prof. Chandrani Bhattacharjee	2
			Unit II: The Indian Contract Act, 1872	Prof. Ujjal Sanyal	6
			Unit III: The Sale of Goods Act, 1930	Prof. Brahma Chaudhuri	6
			Unit IV: A. The Partnership Act, 1932	Dr. Madhu Sarda	6
			B. The Limited Liability Partnership Act, 2008	Prof. Camellia C. Burman	6
			Unit V: Consumer Protection Act, 2019	Prof. Chandrani Bhattacharjee	6
Sem - V (July - December)	CC 5.1 Ch	Auditing & Assurance	Unit – 1 Concept, Need and Purpose of Audit	Dr. Madhu Sarda	10
			Unit 2: Audit Procedure & Techniques	Prof. Chandrani Bhattacharjee	15
			Unit 3: Audit risk and internal control	Prof. Ujjal Sanyal	10
			Unit 4: Vouching, Verification & Vaulation	Prof. Camellia C. Burman	10
			Unit 5: Company Audit	Prof. Brahma Chaudhuri	15
			Unit 6: Audit Report and Certificate	Prof. Camellia C. Burman	10
			Unit 7: Other Thrust Areas	Dr. Madhu Sarda	10
	CC 5.2 Ch	Taxation II	Module I:		
			Unit 1: Computation of Total Income and Tax Payable	Prof. Brahma Chaudhuri	15
			Unit 2: Tax Management	Prof. Camellia C. Burman	25
			Module II:		
			Unit 1: Basic concept of Indirect Tax & Overview of GST	Prof. Brahma Chaudhuri	10
	DSE 5.2 A	Corporate Accounting	Unit 1: Company – Introduction and Accounting for Shares &	Prof. Brahma Chaudhuri	20

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			debentures		
			Unit 2: Buy Back & Redemption of Preference Shares	Prof. Chandrani Bhattacharjee	10
			Unit 3: Company Final Accounts	Prof. Ujjal Sanyal	15
			Unit 4: Redemption of Debenture	Prof. Camellia C. Burman	10
			Unit 5: Valuation	Dr. Madhu Sarda	10
			Unit 6: i. Company Merger	Dr. Madhu Sarda	7
			Unit 6: ii. Reconstruction	Prof. Brahma Chaudhuri	8
Sem - VI Honours (January - June)	DSE 6.1 A	Financial Reporting & Financial Statement Analysis	Unit 1: Holding Company	Prof. Brahma Chaudhuri	10
			Unit 2: Accounting Standards	Dr. Madhu Sarda	5
			Unit 3: Fund Flow Statement	Prof. Ujjal Sanyal	8
			Unit 4: Cash Flow Statement	Prof. Camellia C. Burman	8
			Unit 5: Introduction to Financial Statements Analysis	Prof. Brahma Chaudhuri	8
			Unit 6: Accounting Ratios for FSA	Prof. Camellia C. Burman	10
	DSE 6.2 A	Financial Management	Unit 1: i. Introduction	Prof. Brahma Chaudhuri	2
			ii. Basic Concepts	Dr. Madhu Sarda	4
			Unit 2: Sources of Finance and Cost of Capital	Prof. Ujjal Sanyal	10
			Unit 3: Leverage and Capital Structure Theories	Prof. Camellia C. Burman	8
			Unit 4: Working Capital Management-1	Prof. Chandrani Bhattacharjee	5
			Unit 5: Working Capital Management-2	Prof. Brahma Chaudhuri	5
			Unit 6: Capital Expenditure Decisions-1	Dr. Madhu Sarda	5

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			Unit 7: Capital Expenditure Decisions-2	Prof. Ujjal Sanyal	5
			Unit 8: Dividend Decisions	Prof. Camellia C. Burman	8
	CC 6.1 Ch	Project Work	As per CU guidelines	Prof. Brahma Chaudhuri	10
				Dr. Madhu Sarda	10
				Prof. Ujjal Sanyal	10
				Prof. Camellia C. Burman	10
	Sec 6.1 Chg	Computerized Accounting & E - filing	Unit-1: Computerized Accounting Package: Using Generic Software	Prof. Brahma Chaudhuri	8
			Unit 2: Designing Computerized Accounting System	Dr. Madhu Sarda	6
			Unit-3: E-filing of Tax return	Prof. Camellia C. Burman	8