

a) Lesson Plan

B. Com. 1st year: 1st Semester HONOURS & GENERAL COURSE

Code	Sub Abbre	subjects	Ques Type	Marks	Class
AECC 1.1Chg	CEng/MIL	Communicative English/Modern Indian Language (MIL)*		100	2
GE 1.1 Chg	Me-1&S	Microeconomics-I & Statistics (50+50)	MCQ	100	6
CC 1.1 Chg	BL	Business Laws	MCQ	100	6
CC 1.2 Chg	PM	Principles of Management	MCQ	100	6
CC 1.1 Ch	FA-1(H)	Financial Accounting – I (Hons)	NOT- MCQ	100	6
CC 1.1 Cg	FA-1 (G)	Financial Accounting – I (Gen)	NOT- MCQ	100	6
		TOTAL : Both Hons and Gen – 500 Marks			

B. Com. 2nd year: 3rd Semester

HONOURS & GENERAL COURSE

Code	Sub Abbre	subjects	Ques Type	Marks	Class
SEC 3.1 Chg	IT&A	Information Technology & Its Application in Business (Theory: MCQ -50 + Practical- 50)	MCQ	100	4
GE 3.1 Chg	BM&S	Business Mathematics & Statistics	MCQ	100	6
CC3.1 Ch	FA- 2(H)	Financial Accounting II (Hons)	NON- MCQ	100	6
CC 3.1 Cg	FA- 2(G)	Financial Accounting II (Gen)	NON- MCQ	100	6

CC3.2 Ch	IFS	Indian Financial System (Hons)	NON-MCQ	100	6
		TOTAL : Hons – 400 Marks and Gen – 300 Marks			

B. Com. 3rd year: 5th Semester

HONOURS COURSE

Code	Sub Abbre	subjects	Ques Type	Marks	Class
CC 5.1Ch	A&A(H)	Auditing & Assurance (Hons)	NON-MCQ	100	4
CC 5.2 Ch	T-2(H)	Taxation II (Hons)	NON-MCQ	100	6
DSE 5.1 A	E-2&Abm	Economics II and Advanced Business Mathematics (Hons)	NON-MCQ	100	6
DSE 5.2 A	CA(H)	Corporate Accounting (Hons)	NON-MCQ	100	6
		TOTAL		400	22

B. Com. 3rd year: 5th Semester

GENERAL COURSE

Code	Sub Abbre	subjects	Ques Type	Marks	Class
CC 5.1 Cg	A&A(G)	Auditing & Assurance (Gen)	NON-MCQ	100	4
DSE 5.1 A	T-2(G)	Taxation II (Gen)	NON-MCQ	100	6
DSE 5.2 A	CA(G)	Corporate Accounting (Gen)	NON-MCQ	100	6
		TOTAL		300	16

B. Com. 1st year: Odd / 1st Semester (June – December)

CONTENTS

Each Subject Full Marks: 100

[Internal Assessment: 20 marks and Semester-end Examinations: 80 marks]
GE 1.1 Chg : Microeconomics I & Statistics (50+50) [Me-1&S] (For Both Honours & General Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
Unit: I	Demand and Consumer behaviour	15	Eco dept	
Unit: II	Production and Cost	10	Eco dept	
Unit: III	Perfect Competition	15	Eco dept	
Stat-1.	Fundamentals	8	Maths dept	
Stat-2.	Measures of Central Tendency	8	Maths dept	
Stat-3	Measures of Dispersion	8	Maths dept	
Stat-4.	Moments, Skewness and Kurtosis	8	Maths dept	
Stat-5.	Interpolation	8	Maths dept	

CC 1.1 Chg: Business Laws [BL] ((For Both Honours & General Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
Unit: I	The Indian Contract Act, 1872	30	GJ	Sept-Jan
Unit: II	The Sale of Goods Act, 1930	10	GJ	Sept-Oct
Unit: III	Partnership Laws:	20	MB	Sept-Jan
	A) The Partnership Act, 1932		MB	
	B) The Limited Liability Partnership Act, 2008		MB	
Unit: IV	The Negotiable Instruments Act 1881	10	AS	Oct-Nov
Unit: V	Consumers Protection Act, 1986	10	AS	Nov-Jan

CC 1.2 Chg: Principles of Management [PM] (For Both Honours & General Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
Unit: I	Introduction	16	All	Sept-Oct

Unit: II	Planning	16	AS	Oct-Jan
Unit: III	Organizing	16	AS	Oct-Jan
Unit: IV	Directing and Staffing	16	MB	Oct-Jan
Unit: V	Motivation, Co-ordination and Control	16	MP	Oct-Jan

CC 1.1 Ch: Financial Accounting –I [FA-1] (Only For Honours Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
Unit: I	Introduction	5	ALL	Sept-Oct
Unit: II	Concepts for determination of business income	15	ALL	Sept-Oct
Unit: III	a) Introduction to Accounting Standard	10	MB	Oct-Nov
	b) Introduction to Accounting Theory		AS	Oct-Nov
Unit: IV	Final accounts of Trading Concern	15	AS	Nov-Jan
Unit: V	Financial statements from Incomplete records and of NPO	10	MP	Oct-Jan
Unit: VI	a) Accounting for special sales transaction	25	GJ	Oct-Nov
	b) Sectional and Self balancing ledger		GJ	Nov-Jan
	c) Insurance claim for loss of stock and for loss of profit		MB	Nov-Jan

CC 1.1 Cg: FINANCIAL ACCOUNTING –I [FA (G) – I] (Only For General Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
Unit: I	Introduction	5	ALL	Sept-Oct
Unit: II	Concepts for determination of business income	15	ALL	Sept-Oct
Unit: III	a) Introduction to Accounting Standard	10	MB	Oct-Nov
	b) Introduction to Accounting Theory		AS	Oct-Nov
Unit: IV	Final accounts of Trading Concern	15	AS	Nov-Jan
Unit: V	Financial statements from Incomplete records and of NPO	10	MP	Oct-Jan
Unit: VI	a) Accounting for special sales transaction	25	GJ	Oct-Nov
	b) Sectional and Self balancing ledger		GJ	Nov-Jan
	c) Insurance claim for loss of stock and for loss of profit		MB	Nov-Jan

CONTENTS

Each Subject Full Marks: 100

[Internal Assessment: 20 marks and Semester-end Examinations: 80 marks]

SEC 3.1 Chg: Information Technology & Its Application in Business

Chapter /Unit	Name	Marks	Teachers	T. Time*
	Module-I: Information Technology and Its Application in Business (Theory) (Marks: 50)			
Unit1:	Information Technology and Business	8	AM	Sept-Oct
Unit 2:	Data Organization and Data Base Management System	10	AM	Oct-Nov
Unit 3:	Internet and Its Applications	8	AM	Nov-Dec
Unit 4:	Security and Encryption	8	AM	Nov-Dec
Unit 5:	IT Act. 2000 and Cyber Crimes	6	AM	Dec-Jan
	Module-II: Information Technology and Its Application in Business (Practical) (Marks: 50)			
Unit 1:	Word Processing	5	AM	Sept-Oct
Unit 2:	Preparing Presentations	5	AM	Oct-Nov
Unit 3:	Spreadsheet and its Business Applications	16	AM	Nov-Dec
Unit 4:	Database Management System	8	AM	Nov-Dec
Unit 5:	Website Designing	6	AM	Dec-Jan

GE 3.3 Chg: BUSINESS MATHEMATICS & STATISTICS

Chapter/Unit	Name	Marks	Teachers	T. Time*
	Module-I: Business Mathematics (50 Marks)			
1	Permutations and Combinations	8	Maths dept	
2	Set Theory	8	Maths dept	
3	Binomial Theorem	8	Maths dept	
4	Logarithm	8	Maths dept	
5	Compound Interest and Annuities	8	Maths dept	
	Module-II: Statistics (50 Marks)			
6	Correlation and Association	8	Maths dept	
7	Regression Analysis	8	Maths dept	
8	Index Numbers	8	Maths dept	

9	Time Series Analysis	8	Maths dept	
10	Probability Theory	8	Maths dept	

CC3.1Ch: FINANCIAL ACCOUNTING – II (Only For Honours Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
1	Partnership accounts-I	15	MB	Sept-Nov
2	Partnership accounts-II	15	MB+AS	Nov-Jan
3	Branch accounting	10	MP	Sept-Nov
4	Hire purchase and Instalment payment system	10	AS	Nov-Jan
5	Departmental accounts	10	GJ	Sept-Nov
6	Investment Accounts	10	GJ	Nov-Jan
7	Business Acquisition and Conversion of partnership into limited company	10	MP	Sept-Jan

CC3.2 Ch: INDIAN FINANCIAL SYSTEM (Only For Honours Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
Unit:I	Financial System and Its Components	10	Eco dept	
Unit:II	Financial Markets			
	(a) Money Market:	10	Eco dept	
	(b) Capital Market	20	Eco dept	
Unit: III	Financial Institutions	20	Eco dept	
Unit: IV	Financial Services	10	Eco dept	
Unit: V	Investors' Protection	10	Eco dept	

CC3.1Cg: FINANCIAL ACCOUNTING – II (Only For General Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
1	Partnership accounts-I	15	MB	Sept-Nov
2	Partnership accounts-II	15	MB+AS	Nov-Jan
3	Branch accounting	10	MP	Sept-Nov
4	Hire purchase and Instalment payment system	10	AS	Nov-Jan
5	Departmental accounts	10	GJ	Sept-Nov
6	Investment Accounts	10	GJ	Nov-Jan

7	Business Acquisition and Conversion of partnership into limited company	10	MP	Sept-Jan
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B. Com. 3rd year: Odd / 5th Semester (July – Dec)

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Each Subject Full Marks: 100

[Internal Assessment: 20 marks and Semester-end Examinations: 80 marks]

CC 5.1Ch: Auditing & Assurance (For Honours Students)

Chapter/Unit	Name	Marks	Teachers	T. Time
Unit: I	Concept, Need and Purpose of Audit	10	All	Sept-Oct
Unit: II	Audit Procedures and Techniques	15	GJ	Oct-Jan
Unit: III	Audit Risk and Internal Control System	10	AS	Oct-Nov
Unit: IV	Vouching, Verification and Valuation	10	MB	Oct-Jan
Unit: V	Company Audit	15	MP	Oct-Nov
Unit: VI	Audit Report and Certificate	10	MP	Nov-Jan
Unit: VII	Other Thrust Areas	10	AS	Nov-Jan

CC 5.2 Ch: Taxation II (50 + 50 = 100 Marks) [For Honours Students]

Chapter/Unit	Name	Marks	Teachers	T. Time*
	Module I: Direct Tax (50 Marks)			
Unit: 1	Computation of Total Income and Tax Payable	15	All	Sept-Oct
Unit: 2	TAX MANAGEMENT:	25		
	a-Provision for Filing of Return		MP	Oct-Nov
	b-Assessment of Return		GJ	Oct-Nov
	c-Advance Tax		MB	Oct-Nov
	d-Interest & Fees		AS	Oct-Nov
	e-TDS		MP	Oct-Nov
	Module II: Indirect Tax (50 Marks)			
Unit:3	Central Sales Tax / GST	10	GJ	Dec-Jan
Unit:4	West Bengal Value Added Tax / GST	10	AS	Dec-Jan
Unit:5	Central Excise	10	MP	Dec-Jan
Unit:6	Customs	10	MB	Dec-Jan

DSE 5.1 A: Economics II and Advanced Business Mathematics

Chapter/Unit	Name	Marks	Teachers	T. Time*
	Module I: Economics II (50 Marks)			
Unit: 1	Introduction	2	Eco dept	
Unit: 2	National Income Accounting	6	Eco dept	
Unit:3	Determination of Equilibrium Level of National Income	10	Eco dept	
Unit:4	Commodity market and Money market equilibrium	10	Eco dept	
Unit:5	Money, Inflation and Unemployment	12	Eco dept	
	Module II: Advanced Business Mathematics (50 Marks)			
Unit:1	Functions, Limit and Continuity	10	Maths dept	
Unit:2	Differentiation and Integration	10	Maths dept	
Unit:3	Applications of Derivative and Integration	10	Maths dept	
Unit:4	Determinants	10	Maths dept	
Unit:5	Matrix:			

CC 5.1Cg: Auditing & Assurance (For General Students)

Chapter/Unit	Name	Marks	Teachers	T. Time*
Unit: I	Concept, Need and Purpose of Audit	10	All	Sept-Oct
Unit: II	Audit Procedures and Techniques	15	GJ	Oct-Jan
Unit: III	Internal Control System	10	AS	Oct-Nov
Unit:IV	Vouching, Verification and Valuation	10	MB	Oct-Jan
Unit:V	Company Audit	15	MP	Oct-Nov
Unit:VI	Audit Report and Certificate	10	MP	Nov-Jan
Unit:VII	Other Thrust Areas	10	AS	Nov-Jan