

Teaching Plan, Department of Commerce
Session : 2018-2019 (For Even semesters)
B.Com. 3rd Sem (Honours) under Non-CBCS
Corporate Laws

Period	Teachers allotted	Course contents distributed against each teacher
August, 2018 to November 2018	Dr.B.J.Bhattacharjee	Unit 1: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. 15 Lectures Unit 2: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. 15 Lectures
	Partha Pratim Kalita	Unit 3: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. 15 Lectures
	Manish Kiling	Unit 4: Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism. 15 Lectures Unit 5: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty. 15 Lectures

Direct Taxes

Period	Teachers allotted	Course contents distributed against each teacher
August, 2018 to November 2018	Dr.B.J.Bhattacharjee	Unit 1: Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability. 20 Lectures Unit 4: Wealth Tax Act 1957: Definitions, Basics of charge and computation of Net Wealth. Definition of Assets, liabilities; Net Wealth, Deemed Wealth and Exempted Wealth; procedure of determination of Net Wealth of an individual and tax incidence there of. 10 Lectures
	Partha Pratim Kalita	Unit 3: Income Tax Act 1961: Assessment Procedure, Returns, Advance Payment of Tax and Tax Deduction at Source Procedure of Assessment of Tax; Self Assessment; Regular Assessment and Best judgment Assessment, Procedure of Filing of Return and Particular to be furnished; Permanent Account Number (PAN); Liability for Payment of Advance Tax and due dates of instalments of advance tax; person liable to pay advance tax and consequences of non-payment; Tax Deducted at Source (TDS) and consequences of not deducting TDS TAN no. 20 Lectures
	Manish Kiling	Unit 2: Income Tax Act 1961: Heads of Income 30 Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession, short term and long term capital gains; income from other sources; computation of Gross Total Income and Total Income and the tax liability of a salaried individual; decoctions from the Gross Total Income of individuals 30 Lectures

Teaching Plan, Department of Commerce
Session : 2018-2019 (For odd semesters)
B.Com. 5th Sem (Honours) Non-CBCS
Regulatory Framework of Business – I

Period	Teachers allotted	Course contents distributed against each teacher
August, 2018 to November 2018	Dr.B.J.Bhattacharjee	Unit 1: A-Contract : meaning, essentials of a valid contract, types of contract. Offer and acceptance: - rules regarding offer, communication, and revocation of offer and acceptance. Consideration: - legal requirements regarding considerations, validity of agreement without consideration. Capacity of parties to contract, free consent, legality of object and consideration, agreements declared void. Performance of contract; termination and discharge of contracts Breach of contract: - remedies, damages 30 Lectures
	Partha Pratim Kalita	Unit 1: B-Contingent and quasi contracts; Indemnity and guarantee; Bailment and pledge; Agency. 15 Lectures Unit 2: Essentials of a contract of sales; sale distinguished from agreements to sell, bailment, contract for work and labour and hire purchase; Goods and their classification; price; conditions warranties; Transfer of property in goods; doctrine of caveat-emptor; performance of contract of sale; unpaid seller- his rights against goods and the buyers; sale by auction. 15 Lectures
	Manish Kiling	Unit 3: Introduction, Registration of Societies, Rights and liabilities of members of registered societies, Management, Duties of Registered Society, Privileges of Registered Societies, Property and Funds of Registered Societies, Audit, Inquiry and Inspection, Settlement of Disputes, Dissolution of Society, Recovery of sums due and enforcement of obligations. 15 Lectures

Teaching Plan, Department of Commerce
Session : 2018-2019 (For Even semesters)
B.Com. 4th Sem (Honours) under Non-CBCS
Auditing & Assurance

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2019 to May 2019	Dr.B.J.Bhattacharjee	Unit 1: Auditing Concepts: Nature, Objective, and basic principles of auditing, limitations of auditing, classes of errors and frauds and auditor's duty threats; ethical principles and concept of auditor's independence, Relationship of auditing with other disciplines. 13 Lectures Unit 5: Audit report; qualifications, disclaimers, adverse opinion, disclosures, auditor's reports and certificates, Audit attestation and certification. 12 Lectures
	Partha Pratim Kalita	Unit 2: Internal control and internal check: elements of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control check list, tests of control, application of concept of materiality and audit risk, concept of internal audit, Internal control under computerized audit environment. 15 Lectures
	Manish Kiling	Unit 3: Audit sampling: Types of sampling, test checking, techniques of test check, sampling risk, audit sampling and sampling methods, compliance tests and substantive tests, auditing in depth. Analytical review procedure. 11 Lectures Unit 4: Audit Procedure: Vouching; verification of Assets and liabilities. 11 Lectures

Teaching Plan, Department of Commerce
Session : 2018-2019 (For Even semesters)
B.Com. 4th Sem (Honours) under Non-CBCS
Indirect Taxation

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2019 to May 2019	Dr.B.J.Bhattacharjee	Unit 1: Enactment of the Act; Nature and Scope of the Act; Administration of Central Sales Tax Act; Essential features of the Act; Terms and definitions under the Act-Appropriate state; Dealer; goods, declared goods, place of Business, sale, Turnover, circumstances leading to the levy of CST, Features of Inter-state sales, Factors influencing the determination of tax, Registration under the CST Act and its advantages, procedure of payment of Central Sales Tax 13 Lectures
	Partha Pratim Kalita	Unit 2: Brief history of Central Excise, Nature of Excise Duty, Basic requirements for levy of Central Excise, Important terms and definitions under the Central Excise Act, Excisable goods; Factory, Manufacture and Manufacturer, Sale and purchase, Wholesale Dealer, Free Trade Zone, Special Economic Zone, Hundreded Percent Export Oriented undertaking, persons requiring registration and exemption from registration, Procedure of registration and documents to be furnished therewith. 15 Lectures Unit 4: Origin of VAT, Meaning, Features, Advantages of VAT, Goods covered under VAT, objectives of Assam VAT Act, procedure of registration, Persons requiring registration under Assam VAT Act, Person liable to tax under Assam VAT Act., Rates of VAT, Tax Payer Identification Number (TIN), Input Tax, Input Tax Credit, Non-applicability of VAT and Sales not liable to tax under VAT, Prescribed Tax Authorities. 12 Lectures
	Manish Kiling	Unit 3: Brief history of custom Duty Important terms and definitions under the Custom Act – Bill of Entry, Bill of Export, Supplying Bill, Coastal Goods, Dutiable Goods, Prohibited Goods, Export Goods Imported Goods, Tariff value, Types of custom Duties, Procedure of clearance of Imported Goods. 11 Lectures

Teaching Plan, Department of Commerce
Session : 2018-2019 (For Even semesters)
B.Com. 6th Sem (Honours) Non-CBCS
Regulatory Framework of Business – II

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2019 to May 2019	Dr.B.J.Bhattacharjee	Unit 1: Nature of partnership and certain similar organizations; co ownership; Joint Hindu Family; partnership deed; rights and liabilities of partners including those of newly admitted partners, retiring and deceased partners; implied authority of partners & its scope; Registration of firms; Dissolutions of firms & of the partnership 16 Lectures
	Partha Pratim Kalita	Unit 2: Object and definition, consumer protection councils, composition and jurisdiction of grievance redressal machinery, power of redressal agencies, nature and scope of remedies 2005 16 Lectures Unit 3: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties 16 Lectures
	Manish Kiling	Unit 4: Dealing in foreign exchange; Holding of foreign exchange; Current account transactions; Capital account transactions; Export of goods and services; Reserve Bank's powers in Foreign Exchange Management; contravention and penalties; Appointment of Adjudicating Authority; Appeal to Appellate Tribunal 16 Lectures Unit 5: 1. Information Technology Act 2000 2. Securities and Exchange Board of India Act. 3. Limited Liabilities Partnership Act. 2000 4. Patent Act 1999 16 Lectures

Teaching Plan, Department of Commerce
Session : 2019-2020 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Business Laws

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Dr.B.J.Bhattacharjee	Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract, Unit 2: The Indian Contract Act, 1872: Specific Contract Lecture=23
	Partha Pratim Kalita	Unit 3: The Sale of Goods Act, 1930, Unit 4: Partnership Laws, The Limited Liability Partnership Act, 2008 Lecture=23

	Manish Kiling	Unit 5 (A): The Negotiable Instruments Act 1881 Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. Lecture=23
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Teaching Plan, Department of Commerce
Session : 2019-2020 (For odd semesters)
B.Com. 3rd Sem (Honours) under Non-CBCS

Direct Taxes

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2020	Dr.B.J.Bhattacharjee	Unit 1: Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability. 20 Lectures Unit 4: Wealth Tax Act 1957: Definitions, Basics of charge and computation of Net Wealth. Definition of Assets, liabilities; Net Wealth, Deemed Wealth and Exempted Wealth; procedure of determination of Net Wealth of an individual and tax incidence there of. 10 Lectures
	Partha Pratim Kalita	Unit 3: Income Tax Act 1961: Assessment Procedure, Returns, Advance Payment of Tax and Tax Deduction at Source Procedure of Assessment of Tax; Self Assessment; Regular Assessment and Best judgment Assessment, Procedure of Filing of Return and Particular to be furnished; Permanent Account Number (PAN); Liability for Payment of Advance Tax and due dates of instalments of advance tax; person liable to pay advance tax and consequences of non-payment; Tax Deducted at Source (TDS) and consequences of not deducting TDS TAN no. 20 Lectures
	Manish Kiling	Unit 2: Income Tax Act 1961: Heads of Income 30 Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession, short term and long term capital gains; income from other sources; computation of Gross Total Income and Total Income and the tax liability of a salaried individual; decoctions from the Gross Total Income of individuals 30 Lectures

Teaching Plan, Department of Commerce
Session : 2019-2020 (For Even semesters)
B.Com. 3rd Sem (Honours) under Non-CBCS
Corporate Laws

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Dr.B.J.Bhattacharjee	Unit 1: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. 15 Lectures Unit 2: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. 15 Lectures
	Partha Pratim Kalita	Unit 3: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. 15 Lectures
	Manish Kiling	Unit 4: Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism. 15 Lectures Unit 5: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty. 15 Lectures

Regulatory Framework of Business – I

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Dr.B.J.Bhattacharjee	Unit 1: A-Contract : meaning, essentials of a valid contract, types of contract. Offer and acceptance: - rules regarding offer, communication, and revocation of offer and acceptance. Consideration: - legal requirements regarding considerations, validity of agreement without consideration. Capacity of parties to contract, free consent, legality of object and consideration, agreements declared void. Performance of contract; termination and discharge of contracts Breach of contract: - remedies, damages 30 Lectures
	Partha Pratim Kalita	Unit 1: B-Contingent and quasi contracts ; Indemnity and guarantee; Bailment and pledge; Agency. 15 Lectures Unit 2: Essentials of a contract of sales; sale distinguished from agreements to sell, bailment, contract for work and labour and hire purchase; Goods and their classification; price; conditions warranties; Transfer of property in goods; doctrine of caveat-emptor; performance of contract of sale; unpaid seller- his rights against goods and the buyers; sale by auction. 15 Lectures
	Manish Kiling	Unit 3: Introduction, Registration of Societies, Rights and liabilities of members of registered societies, Management, Duties of Registered Society, Privileges of Registered Societies, Property and Funds of Registered Societies, Audit, Inquiry and Inspection, Settlement of Disputes, Dissolution of Society, Recovery of sums due and enforcement of obligations. 15 Lectures

Teaching Plan, Department of Commerce
Session : 2019-2020 (For Even semesters)
B.Com. 2nd Sem (Honours) under CBCS
Corporate Laws

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2020 to May 2020	Dr.B.J.Bhattacharjee	Unit 1: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. 15 Lectures Unit 2: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. 15 Lectures
	Partha Pratim Kalita	Unit 3: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. 15 Lectures
	Manish Kiling	Unit 4: Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism. 15 Lectures Unit 5: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty. 15 Lectures

**B.Com. 4th Sem (Honours) under Non-CBCS
Auditing & Assurance**

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2020 to May 2020	Dr.B.J.Bhattacharjee	Unit 1: Auditing Concepts: Nature, Objective, and basic principles of auditing, limitations of auditing, classes of errors and frauds and auditor's duty threats; ethical principles and concept of auditor's independence, Relationship of auditing with other disciplines. 13 Lectures Unit 5: Audit report; qualifications, disclaimers, adverse opinion, disclosures, auditor's reports and certificates, Audit attestation and certification. 12 Lectures
	Partha Pratim Kalita	Unit 2: Internal control and internal check: elements of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control check list, tests of control, application of concept of materiality and audit risk, concept of internal audit, Internal control under computerized audit environment. 15 Lectures
	Manish Kiling	Unit 3: Audit sampling: Types of sampling, test checking, techniques of test check, sampling risk, audit sampling and sampling methods, compliance tests and substantive tests, auditing in depth. Analytical review procedure. 11 Lectures Unit 4: Audit Procedure: Vouching; verification of Assets and liabilities. 11 Lectures

Teaching Plan, Department of Commerce
Session : 2019-2020 (For Even semesters)
B.Com. 4th Sem (Honours) under Non-CBCS
Indirect Taxation

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2020 to May 2020	Dr.B.J.Bhattacharjee	Unit 1: Enactment of the Act; Nature and Scope of the Act; Administration of Central Sales Tax Act; Essential features of the Act; Terms and definitions under the Act-Appropriate state; Dealer; goods, declared goods, place of Business, sale, Turnover, circumstances leading to the levy of CST, Features of Inter-state sales, Factors influencing the determination of tax, Registration under the CST Act and its advantages, procedure of payment of Central Sales Tax 13 Lectures
	Partha Pratim Kalita	Unit 2: Brief history of Central Excise, Nature of Excise Duty, Basic requirements for levy of Central Excise, Important terms and definitions under the Central Excise Act, Excisable goods; Factory, Manufacture and Manufacturer, Sale and purchase, Wholesale Dealer, Free Trade Zone, Special Economic Zone, Hundered Percent Export Oriented undertaking, persons requiring registration and exemption from registration, Procedure of registration and documents to be furnished therewith. 15 Lectures Unit 4: Origin of VAT, Meaning, Features, Advantages of VAT, Goods covered under VAT, objectives of Assam VAT Act, procedure of registration, Persons requiring registration under Assam VAT Act, Person liable to tax under Assam VAT Act., Rates of VAT, Tax Payer Identification Number (TIN), Input Tax, Input Tax Credit, Non-applicability of VAT and Sales not liable to tax under VAT, Prescribed Tax Authorities. 12 Lectures
	Manish Kiling	Unit 3: Brief history of custom Duty Important terms and definitions under the Custom Act – Bill of Entry, Bill of Export, Supplying Bill, Coastal Goods, Dutiable Goods, Prohibited Goods, Export Goods Imported Goods, Tariff value, Types of custom Duties, Procedure of clearance of Imported Goods. 11 Lectures

Teaching Plan, Department of Commerce
Session : 2019-2020 (For Even semesters)
B.Com. 6th Sem (Honours) Non-CBCS
Regulatory Framework of Business – II

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2020 to May 2020	Dr.B.J.Bhattacharjee	Unit 1: Nature of partnership and certain similar organizations; co ownership; Joint Hindu Family; partnership deed; rights and liabilities of partners including those of newly admitted partners, retiring and deceased partners; implied authority of partners & its scope; Registration of firms; Dissolutions of firms & of the partnership 16 Lectures
	Partha Pratim Kalita	Unit 2: Object and definition, consumer protection councils, composition and jurisdiction of grievance redressal machinery, power of redressal agencies, nature and scope of remedies 2005 16 Lectures Unit 3: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties 16 Lectures
	Manish Kiling	Unit 4: Dealing in foreign exchange; Holding of foreign exchange; Current account transactions; Capital account transactions; Export of goods and services; Reserve Bank's powers in Foreign Exchange Management; contravention and penalties; Appointment of Adjudicating Authority; Appeal to Appellate Tribunal 16 Lectures Unit 5: 1. Information Technology Act 2000 2. Securities and Exchange Board of India Act. 3. Limited Liabilities Partnership Act. 2000 4. Patent Act 1999 16 Lectures

Teaching Plan, Department of Commerce
Session : 2020-2021 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Business Laws

Period	Teachers allotted	Course contents distributed against each teacher
August, 2020 to November 2020	Dr.B.J.Bhattacharjee	Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract, Unit 2: The Indian Contract Act, 1872: Specific Contract Lecture=23
	Partha Pratim Kalita	Unit 3: The Sale of Goods Act, 1930, Unit 4: Partnership Laws, The Limited Liability Partnership Act, 2008 Lecture=23

	Manish Kiling	Unit 5 (A): The Negotiable Instruments Act 1881 Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. Lecture=23
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Teaching Plan, Department of Commerce
Session : 2020-2021 (For odd semesters)
B.Com. 3rd Sem (Honours) under CBCS
Income Tax Law and Practice

Period	Teachers allotted	Course contents distributed against each teacher
August, 2020 to November 2021	Dr.B.J.Bhattacharjee	Income from Salaries; Income from house property, Computation of Total Income and Tax Liability Lecture=18
	Partha Pratim Kalita	Basic concepts, Residential status, Preparation of Return of Income Lecture=17
	Manish Kiling	Profits and gains of business or profession; Capital gains; Income from other sources Lecture=17

Teaching Plan, Department of Commerce
Session : 2020-2021 (For odd semesters)
B.Com. 5th Sem (Honours) Non-CBCS
Regulatory Framework of Businss – I

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Dr.B.J.Bhattacharjee	Unit 1: A-Contract : meaning, essentials of a valid contract, types of contract. Offer and acceptance: - rules regarding offer, communication, and revocation of offer and acceptance. Consideration: - legal requirements regarding considerations, validity of agreement without consideration. Capacity of parties to contract, free consent, legality of object and consideration, agreements declared void. Performance of contract; termination and discharge of contracts Breach of contract: - remedies, damages 30 Lectures
	Partha Pratim Kalita	Unit 1: B-Contingent and quasi contracts ; Indemnity and guarantee; Bailment and pledge; Agency. 15 Lectures Unit 2: Essentials of a contract of sales; sale distinguished from agreements to sell, bailment, contract for work and labour and hire purchase; Goods and their classification; price; conditions warranties; Transfer of property in goods; doctrine of caveat-emptor; performance of contract of sale; unpaid seller- his rights against goods and the buyers; sale by auction. 15 Lectures
	Manish Kiling	Unit 3: Introduction, Registration of Societies, Rights and liabilities of members of registered societies, Management, Duties of Registered Society, Privileges of Registered Societies, Property and Funds of Registered Societies, Audit, Inquiry and Inspection, Settlement of Disputes, Dissolution of Society, Recovery of sums due and enforcement of obligations. 15 Lectures

Teaching Plan, Department of Commerce
Session : 2020-2021 (For Even semesters)
B.Com. 2nd Sem (Honours) under CBCS
Corporate Laws

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Dr.B.J.Bhattacharjee	Unit 1: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. 15 Lectures Unit 2: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. 15 Lectures
	Partha Pratim Kalita	Unit 3: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. 15 Lectures
	Manish Kiling	Unit 4: Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism. 15 Lectures Unit 5: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty. 15 Lectures

B.Com. 4th Sem (Honours) under CBCS
E-Filing of Income Tax Return

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Dr.B.J.Bhattacharjee	Unit 1: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing,. Types of e-filing process; relevant notifications. 13 Lectures
	Partha Pratim Kalita	Unit 2: Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return. Instructions for filing out form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops). 15 Lectures
	Manish Kiling	Unit 3: Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return. 11 Lectures Unit 4: Introduction to service tax; relevant notifications regarding e-filing of service tax return; steps for preparing service tax returns; practical workshop on e-filing of service tax returns. 11 Lectures

Teaching Plan, Department of Commerce
Session : 2020-2021 (For Even semesters)
B.Com. 6th Sem (Honours) Non-CBCS
Regulatory Framework of Business – II

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Dr.B.J.Bhattacharjee	Unit 1: Nature of partnership and certain similar organizations; co ownership; Joint Hindu Family; partnership deed; rights and liabilities of partners including those of newly admitted partners, retiring and deceased partners; implied authority of partners & its scope; Registration of firms; Dissolutions of firms & of the partnership 16 Lectures
	Partha Pratim Kalita	Unit 2: Object and definition, consumer protection councils, composition and jurisdiction of grievance redressal machinery, power of redressal agencies, nature and scope of remedies 2005 16 Lectures Unit 3: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties 16 Lectures
	Manish Kiling	Unit 4: Dealing in foreign exchange; Holding of foreign exchange; Current account transactions; Capital account transactions; Export of goods and services; Reserve Bank's powers in Foreign Exchange Management; contravention and penalties; Appointment of Adjudicating Authority; Appeal to Appellate Tribunal 16 Lectures Unit 5: 1. Information Technology Act 2000 2. Securities and Exchange Board of India Act. 3. Limited Liabilities Partnership Act. 2000 4. Patent Act 1999 16 Lectures

Teaching Plan, Department of Commerce
Session : 2021-2022 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Business Laws

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Dr.B.J.Bhattacharjee	Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract, Unit 2: The Indian Contract Act, 1872: Specific Contract Lecture=23
	Partha Pratim Kalita	Unit 3: The Sale of Goods Act, 1930, Unit 4: Partnership Laws, The Limited Liability Partnership Act, 2008 Lecture=23

Manish Kiling	Unit 5 (A): The Negotiable Instruments Act 1881 Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. Lecture=23
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Teaching Plan, Department of Commerce
Session : 2021-2022 (For odd semesters)
B.Com. 3rd Sem (Honours) under CBCS
Income Tax Law and Practice

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Dr.B.J.Bhattacharjee	Income from Salaries; Income from house property, Computation of Total Income and Tax Liability Lecture=18
	Partha Pratim Kalita	Basic concepts, Residential status, Preparation of Return of Income Lecture=17
	Manish Kiling	Profits and gains of business or profession; Capital gains; Income from other sources Lecture=17

Teaching Plan, Department of Commerce
Session : 2021-2022 (For Even semesters)
B.Com. 2nd Sem (Honours) under CBCS
Corporate Laws

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Dr.B.J.Bhattacharjee	Unit 1: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. 15 Lectures Unit 2: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. 15 Lectures
	Partha Pratim Kalita	Unit 3: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. 15 Lectures
	Manish Kiling	Unit 4: Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism. 15 Lectures Unit 5: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty. 15 Lectures

Teaching Plan, Department of Commerce
Session : 2021-2022 (For Even semesters)
B.Com. 4th Sem (Honours) under CBCS
E-Filing of Income Tax Return

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Dr.B.J.Bhattacharjee	Unit 1: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing,. Types of e-filing process; relevant notifications. 13 Lectures
	Partha Pratim Kalita	Unit 2: Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return. Instructions for filing out form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops). 15 Lectures
	Manish Kiling	Unit 3: Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return. 11 Lectures Unit 4: Introduction to service tax; relevant notifications regarding e-filing of service tax return; steps for preparing service tax returns; practical workshop on e-filing of service tax returns. 11 Lectures

Teaching Plan, Department of Commerce
Session : 2021-2022 (For Even semesters)
B.Com. 6th Sem (Honours) under CBCS
Auditing and Corporate Governance

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Dr.B.J.Bhattacharjee	Unit 1: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. 11 Lectures Unit 2: Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013 11 Lectures
	Partha Pratim Kalita	Unit 3: Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems; 11 Lectures Unit 4: Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance 11 Lectures
	Manish Kiling	Unit 5: Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement 10 Lectures Unit 6: Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR 11 Lectures

Teaching Plan, Department of Commerce
Session : 2021-2022 (For Even semesters)
B.Com. 6th Sem (Honours) under CBCS
Indirect Tax Laws

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Dr.B.J.Bhattacharjee	Unit 1: Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products. 08 Lectures Unit 2: Central Excise Law in brief, Excisable goods, Manufacture and Manufacturer, Valuation of Excisable amount regarding Alcohol and Petroleum Products. 08 Lectures
	Partha Pratim Kalita	Unit 3: Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions. 12 Lectures Unit 4: The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST. Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier. GST Council and GST Network. 19 Lectures
	Manish Kiling	Unit 5: Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST, Assessment (only basic knowledge) Refunds. 18 Lectures

Teaching Plan, Department of Commerce
Session : 2022-2023 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Business Laws

Period	Teachers allotted	Course contents distributed against each teacher
August, 2022 to November 2022	Dr.B.J.Bhattacharjee	Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract, Unit 2: The Indian Contract Act, 1872: Specific Contract Lecture=23
	Partha Pratim Kalita	Unit 3: The Sale of Goods Act, 1930, Unit 4: Partnership Laws, The Limited Liability Partnership Act, 2008 Lecture=23
	Manish Kiling	Unit 5 (A): The Negotiable Instruments Act 1881 Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. Lecture=23

Teaching Plan, Department of Commerce
Session : 2022-2023 (For odd semesters)
B.Com. 3rd Sem (Honours) under CBCS
Income Tax Law and Practice

Period	Teachers allotted	Course contents distributed against each teacher
August, 2022 to November 2022	Dr.B.J.Bhattacharjee	Income from Salaries; Income from house property, Computation of Total Income and Tax Liability Lecture=18
	Partha Pratim Kalita	Basic concepts, Residential status, Preparation of Return of Income Lecture=17
	Manish Kiling	Profits and gains of business or profession; Capital gains; Income from other sources Lecture=17

Teaching Plan, Department of Commerce
Session : 2022-2023 (For Even semesters)
B.Com. 2nd Sem (Honours) under CBCS
Corporate Laws

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2023 to May 2023	Dr.B.J.Bhattacharjee	Unit 1: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. 15 Lectures Unit 2: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. 15 Lectures
	Partha Pratim Kalita	Unit 3: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. 15 Lectures
	Manish Kiling	Unit 4: Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism. 15 Lectures Unit 5: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty. 15 Lectures

Teaching Plan, Department of Commerce
Session : 2022-2023 (For Even semesters)
B.Com. 4th Sem (Honours) under CBCS
E-Filing of Income Tax Return

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2023 to May 2023	Dr.B.J.Bhattacharjee	Unit 1: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing,. Types of e-filing process; relevant notifications. 13 Lectures
	Partha Pratim Kalita	Unit 2: Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return. Instructions for filing out form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops). 15 Lectures
	Manish Kiling	Unit 3: Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return. 11 Lectures Unit 4: Introduction to service tax; relevant notifications regarding e-filing of service tax return; steps for preparing service tax returns; practical workshop on e-filing of service tax returns. 11 Lectures

Teaching Plan, Department of Commerce
Session : 2022-2023 (For Even semesters)
B.Com. 6th Sem (Honours) under CBCS
Auditing and Corporate Governance

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2023 to May 2023	Dr.B.J.Bhattacharjee	Unit 1: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. 11 Lectures Unit 2: Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013 11 Lectures
	Partha Pratim Kalita	Unit 3: Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems; 11 Lectures Unit 4: Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance 11 Lectures
	Manish Kiling	Unit 5: Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement 10 Lectures Unit 6: Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR 11 Lectures

Teaching Plan, Department of Commerce
Session : 2022-2023 (For Even semesters)
B.Com. 6th Sem (Honours) under CBCS
Indirect Tax Laws

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2023 to May 2023	Dr.B.J.Bhattacharjee	Unit 1: Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products. 08 Lectures Unit 2: Central Excise Law in brief, Excisable goods, Manufacture and Manufacturer, Valuation of Excisable amount regarding Alcohol and Petroleum Products. 08 Lectures
	Partha Pratim Kalita	Unit 3: Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions. 12 Lectures Unit 4: The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST. Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier. GST Council and GST Network. 19 Lectures
	Manish Kiling	Unit 5: Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST, Assessment (only basic knowledge) Refunds. 18 Lectures

Teaching Plan, Department of Commerce, B.H.College, Howly
Session : 2022-2023 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Financial Accounting
COM-HC-1016

Period	Teachers allotted	Course contents distributed against each teacher
August, 2022 to November 2022	Prabin Mahesheswari	<p style="text-align: center;">Unit 1: Theoretical Framework Lectures=13</p> <p>. Accounting as an information system,. Branches of accounting. The nature of financial accounting principles, Accounting Standards, International Financial Reporting Standards (IFRS)</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit:2 Computerised Accounting System Lectures=13</p> <p>Computerised Accounting Systems: concepts,, Various types of Accounting packages/software ,Tally 9, working on TALLY. Simple Practical Problems (Lab work) (Lab work -7 and Theory-6)</p>
	Prabin Mahesheswari Dr. Bhabananda Debnath	<p style="text-align: center;">Unit 3: Measurement of Business Income Lectures=13</p> <p>Measurement of business income, Capital and revenue expenditures and receipts, Revenue recognition, Inventory Valuation</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit 4: Final Accounts Lectures 13</p> <p>Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures=13</p> <p>Accounting for Hire-Purchase and Instalment Systems, Journal entries and preparation of ledger accounts; Accounting for Branches: Concepts, Systems of dependent Branch Accounting and their Accounting Treatments</p>

B.H.College, Howly
Session : 2022-2023 (For odd semesters)
B.Com. 5th Semester(Honours) under CBCS
MANAGEMENT ACCOUNTING:
COM-DSE-HC-5036(A):

Period	Teachersallotted	Course contents distributed against each teacher
August, 2022 to November 2022	Prabin Mahesheswari	<p style="text-align: center;">Unit 1: Introduction Lectures:13</p> <p>Concepts, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost managemen</p>
	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 2: Financial Statement Analysis: Lectures:13</p> <p>Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Meaning of Accounting Ratio, Classification of Accounting Ratios;; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios;</p>
	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 3: Budgetary Control Lectures:13</p> <p>Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.</p>
	Jugal Kumar Boro	<p style="text-align: center;">Unit 4: Standard Costing Lectures:13</p> <p>Concepts of Standard Costing and Variance Analysis, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances.</p>

Prabin Mahesheswari

Unit 5: Marginal Costing

Lectures: 13 Absorption versus Variable Costing:
Distinctive features and income determination.
Cost-Volume-Profit Analysis, Profit / Volume ratio.
Break-even analysis-algebraic and graphic methods.
Angle of incidence, margin of safety

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2022-2023 (For odd semesters)
B.Com. 5th Semester(Honours) under CBCS
ADVANCED FINANCIAL ACCOUNTING
COM-DSE-HC-5036(A):**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2022 to November 2022	Dr.Partha Pratim Bora	Unit 1: Royalty Lectures :10 Meaning of Royalty,. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts,
	Jugal Kumar Boro	Unit 2: Departmental Accounts: Lectures:10 Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.
	Jugal Kumar Boro Dr. Partha Pratim Bora	Unit 3: Accounting for Amalgamation and Dissolution of Partnership Firms Lectures 15 insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms
	Dr. Bhabananda Debnath	Unit 4: Insurance Claims Insurance policy for a business firm – Lectures 15 Procedure for taking up Insurance Policy for loss stock and loss of profit,procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.

Dr. Bhabananda
Debnath

Unit 5: Government Accounting

Lectures: 15

Meaning, features and Objectives of Government Accounting General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board. 15 Lecture

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2021-2022 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Financial Accounting
COM-HC-1016**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Prabin Mahesheswari	<p style="text-align: center;">Unit 1: Theoretical Framework Lectures=13</p> <p>. Accounting as an information system,. Branches of accounting. The nature of financial accounting principles, Accounting Standards, International Financial Reporting Standards (IFRS)</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit:2 Computerised Accounting System Lectures=13</p> <p>Computerised Accounting Systems: concepts,, Various types of Accounting packages/software ,Tally 9, working on TALLY. Simple Practical Problems (Lab work) (Lab work -7 and Theory-6)</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 3: Measurement of Business Income Lectures=13</p> <p>Measurement of business income, Capital and revenue expenditures and receipts, Revenue recognition, Inventory Valuation</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit 4: Final Accounts Lectures 13</p> <p>Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms</p>
	Prabin Mahesheswari Dr. Bhabananda Debnath Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures=13</p> <p>Accounting for Hire-Purchase and Instalment Systems, Journal entries and preparation of ledger accounts; Accounting for Branches: Concepts, Systems of dependent Branch Accounting and their Accounting Treatments</p>

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2021-2022 (For odd semesters)
B.Com. 5th Semester(Honours) under CBCS
MANAGEMENT ACCOUNTING:
COM-DSE-HC-5036(A):**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Jugal Kumar Boro	<p style="text-align: center;">Unit 1: Introduction Lectures:13</p> <p>Concepts, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost management</p>
	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 2: Financial Statement Analysis: Lectures:13</p> <p>Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Meaning of Accounting Ratio, Classification of Accounting Ratios;; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios;</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit 3: Budgetary Control Lectures:13</p> <p>Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.</p>
	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 4: Standard Costing Lectures:13</p> <p>Concepts of Standard Costing and Variance Analysis, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances.</p>

Prabin Mahesheswari

Unit 5: Marginal Costing

Lectures: 13 Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2021-2022 (For odd semesters)
B.Com. 5th Semester(Honours) under CBCS
ADVANCED FINANCIAL ACCOUNTING
COM-DSE-HC-5036(A):**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Dr.Partha Pratim Bora	Unit 1: Royalty Lectures :10 Meaning of Royalty,. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts,
	Jugal Kumar Boro	Unit 2: Departmental Accounts: Lectures:10 Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.
	Jugal Kumar Boro Dr. Partha Pratim Bora	Unit 3: Accounting for Amalgamation and Dissolution of Partnership Firms Lectures 15 insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms
	Dr. Bhabananda Debnath	Unit 4: Insurance Claims Insurance policy for a business firm – Lectures 15 Procedure for taking up Insurance Policy for loss stock and loss of profit,procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.

Dr. Bhabananda Debnath

Unit 5: Government Accounting

Lectures: 15

Meaning, features and Objectives of Government Accounting
General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

15 Lecture

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2020-2021 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Financial Accounting
COM-HC-1016**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2020 to November 2020	Prabin Mahesheswari	<p style="text-align: center;">Unit 1: Theoretical Framework Lectures=13</p> <p style="text-align: center;">. Accounting as an information system,. Branches of accounting. The nature of financial accounting principles, Accounting Standards, International Financial Reporting Standards (IFRS)</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit:2 Computerised Accounting System Lectures=13</p> <p style="text-align: center;">Computerised Accounting Systems: concepts,, Various types of Accounting packages/software ,Tally 9, working on TALLY. Simple Practical Problems (Lab work) (Lab work - 7 and Theory-6)</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 3: Measurement of Business Income Lectures=13</p> <p style="text-align: center;">Measurement of business income, Capital and revenue expenditures and receipts, Revenue recognition, Inventory Valuation</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit 4: Final Accounts Lectures 13</p> <p style="text-align: center;">Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures=13</p> <p style="text-align: center;">Accounting for Hire-Purchase and Instalment Systems, Journal entries and preparation of ledger accounts; Accounting for Branches: Concepts, Systems of dependent Branch Accounting and their Accounting Treatments</p>

B.H.College, Howly
Session : 2020-2021 (For odd semesters)
B.Com. 5th Sem (Honours) under Non-CBCS
505: Financial Statement Analysis (A)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2020 to November 2020	Prabin Mahesheswari	<p style="text-align: center;">Unit-I: Introduction Lectures=20</p> <p>Meaning of Financial Statement; Elements of Financial Statements and their features; Constituents of Financial Statements and their features; Information incorporated in Financial Statements and their Qualitative requirements; Limitations of Financial Statements.</p>
	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit-II : Statutory Requirements for preparation of Financial Statements Lectures =20</p> <p>Relevant provisions of Companies Act 1956 for the preparation of Profit and loss Account and Balance Sheet; Corporate Financial Reporting , Report of the Board of Directors, Contents of Annual report, Mandatory and Voluntary Disclosures through Annual Report.</p>
	Jugal Kumar Boro	<p style="text-align: center;">Unit-III: Techniques of Financial Statement Analysis Lectures =20</p> <p>Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios.</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit-IV: Statements of Changes in Financial Position (SCFP): Lectures=20</p> <p>Evolution of SCFP; Funds Flow Statement – Meaning of Fund, Flow of Fund, Importance and Limitations of Fund Flow Statement, Preparation of Fund Flow Statement and Statement of Changes in Working Capital Meaning of Cash Flow Statement, Distinction between Fund Flow Statement and Cash Flow Statement; Accounting Standard 3 and its salient features, Preparation of Cash Flow Statement.</p>

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2019-2020 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Financial Accounting
COM-HC-1016**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Prabin Mahesheswari	<p style="text-align: center;">Unit 1: Theoretical Framework Lectures=13</p> <p style="text-align: center;">. Accounting as an information system,. Branches of accounting. The nature of financial accounting principles, Accounting Standards, International Financial Reporting Standards (IFRS)</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit:2 Computerised Accounting System Lectures=13</p> <p>Computerised Accounting Systems: concepts,, Various types of Accounting packages/software ,Tally 9, working on TALLY. Simple Practical Problems (Lab work) (Lab work - 7 and Theory-6)</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 3: Measurement of Business Income Lectures=13</p> <p>Measurement of business income, Capital and revenue expenditures and receipts, Revenue recognition, Inventory Valuation</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit 4: Final Accounts Lectures 13</p> <p>Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures=13</p> <p>Accounting for Hire-Purchase and Instalment Systems, Journal entries and preparation of ledger accounts; Accounting for Branches: Concepts, Systems of dependent Branch Accounting and their Accounting Treatments</p>

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2019-2020 (For odd semesters)
B.Com. 3rd Sem (Honours) under Non-CBCS
303: Corporate Accounting Total Marks**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit-I: Final Account Lectures=20</p> <p>Final accounts of a joint stock company (both Horizontal and Vertical Format) with necessary adjustments</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit-II : Incentive Equity Stock and Buy Back Lectures =20</p> <p>Issue of right and bonus shares - requirement as per the Companies Act. - advantages and disadvantages of issue of right and bonus shares, calculation of rights; accounting entries; Employees Stock Option Scheme (ESOP) and its accounting treatment; Buy back of shares and its accounting treatment.</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit-III: Issue and Redemption of Debentures: Lectures =20</p> <p>Issue of debentures; accounting treatment of expenses and losses on issue of debentures; Redemption of debentures-sources of funds; Redemption of debenture Redemption on a specified date by paying lump sum, Redemption in installments, Redemption by purchase in the open market and Redemption by conversion into shares.</p>
	Jugal Kumar Boro	<p style="text-align: center;">Unit - IV Amalgamation of Companies Lectures=20</p> <p>Concept; Relevant provisions on amalgamation as per Accounting Standard 14; amalgamation in the nature of merger and purchase; Consideration for Amalgamation; Accounting entries for amalgamation and preparation of Balance Sheet after amalgamation.</p>

Teaching Plan,
Department of Commerce, B.H.College, Howly
Session : 2019-2020 (For odd semesters)
B.Com. 5th Sem (Honours) under Non-CBCS
505: Financial Statement Analysis (A)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit-I: Introduction Lectures=20</p> <p>Meaning of Financial Statement; Elements of Financial Statements and their features; Constituents of Financial Statements and their features; Information incorporated in Financial Statements and their Qualitative requirements; Limitations of Financial Statements.</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit-II : Statutory Requirements for preparation of Financial Statements Lectures =20</p> <p>Relevant provisions of Companies Act 1956 for the preparation of Profit and loss Account and Balance Sheet; Corporate Financial Reporting , Report of the Board of Directors, Contents of Annual report, Mandatory and Voluntary Disclosures through Annual Report.</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit-III: Techniques of Financial Statement Analysis Lectures =20</p> <p>Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios.</p>
	Jugal Kumar Boro	<p style="text-align: center;">Unit-IV: Statements of Changes in Financial Position (SCFP): Lectures=20</p> <p>Evolution of SCFP; Funds Flow Statement – Meaning of Fund, Flow of Fund, Importance and Limitations of Fund Flow Statement, Preparation of Fund Flow Statement and Statement of Changes in Working Capital Meaning of Cash Flow Statement, Distinction between Fund Flow Statement and Cash Flow Statement; Accounting Standard 3 and its salient features, Preparation of Cash Flow Statement.</p>

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2022-2023 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Financial Accounting
COM-HC-1016**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2022 to November 2022	Prabin Mahesheswari	<p style="text-align: center;">Unit 1: Theoretical Framework Lectures=13</p> <p>. Accounting as an information system,. Branches of accounting. The nature of financial accounting principles, Accounting Standards, International Financial Reporting Standards (IFRS)</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p>Unit:2 Computerised Accounting System Lectures=13</p> <p>Computerised Accounting Systems: concepts,, Various types of Accounting packages/software ,Tally 9, working on TALLY. Simple Practical Problems (Lab work) (Lab work -7 and Theory-6)</p>
	Prabin Mahesheswari Dr. Bhabananda Debnath	<p>Unit 3: Measurement of Business Income Lectures=13</p> <p>Measurement of business income, Capital and revenue expenditures and receipts, Revenue recognition, Inventory Valuation</p>
	Dr. Bhabananda Debnath	<p>Unit 4: Final Accounts Lectures 13</p> <p>Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms</p>

Jugal Kumar Boro Dr. Partha Pratim Bora	Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures=13 Accounting for Hire-Purchase and Instalment Systems, Journal entries and preparation of ledger accounts; Accounting for Branches: Concepts, Systems of dependent Branch Accounting and their Accounting Treatments
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**Teaching Plan, Department of Commerce,
B.H.College, Howly**
Session : 2022-2023 (For odd semesters)
B.Com. 5th Semester(Honours) under CBCS
MANAGEMENT ACCOUNTING:
COM-DSE-HC-5036(A):

Period	Teachers allotted	Course contents distributed against each teacher
August, 2022 to November 2022	Prabin Mahesheswari	Unit 1: Introduction Lectures:13 Concepts, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost management
	Dr. Partha Pratim Bora	Unit 2: Financial Statement Analysis: Lectures:13 Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Meaning of Accounting Ratio, Classification of Accounting Ratios;; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios;
	Dr. Partha Pratim Bora	Unit 3: Budgetary Control Lectures:13 Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.

Jugal Kumar Boro	Unit 4: Standard Costing Lectures:13 Concepts of Standard Costing and Variance Analysis, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances.
Prabin Mahesheswari	Unit 5: Marginal Costing Lectures: 13 Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2022-2023 (For odd semesters)
B.Com. 5th Semester(Honours) under CBCS
ADVANCED FINANCIAL ACCOUNTING
COM-DSE-HC-5036(A):**

Period	Teachersallotted	Course contents distributed against each teacher
August, 2022 to November 2022	Dr.Partha Pratim Bora	Unit 1: Royalty Lectures :10 Meaning of Royalty,. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts,
	Jugal Kumar Boro	Unit 2: Departmental Accounts: Lectures:10 Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.
	Jugal Kumar Boro Dr. Partha Pratim Bora	Unit 3: Accounting for Amalgamation and Dissolution of Partnership Firms Lectures 15 insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms
	Dr. Bhabananda Debnath	Unit 4: Insurance Claims Insurance policy for a business firm – Lectures 15 Procedure for taking up Insurance Policy for loss stock and loss of profit,procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.

Dr. Bhabananda
Debnath

Unit 5: Government Accounting

Lectures: 15

Meaning, features and Objectives of Government Accounting General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board. 15 Lecture

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2021-2022 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Financial Accounting
COM-HC-1016**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Prabin Mahesheswari	<p style="text-align: center;">Unit 1: Theoretical Framework Lectures=13</p> <p>. Accounting as an information system,. Branches of accounting. The nature of financial accounting principles, Accounting Standards, International Financial Reporting Standards (IFRS)</p>
	Prabin Mahesheswari	<p>Unit:2 Computerised Accounting System Lectures=13</p> <p>Computerised Accounting Systems: concepts,, Various types of Accounting packages/software ,Tally 9, working on TALLY. Simple Practical Problems (Lab work) (Lab work -7 and Theory-6)</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p>Unit 3: Measurement of Business Income Lectures=13</p> <p>Measurement of business income, Capital and revenue expenditures and receipts, Revenue recognition, Inventory Valuation</p>
	Dr. Bhabananda Debnath	<p>Unit 4: Final Accounts Lectures 13</p> <p>Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms</p>
	Prabin Mahesheswari Dr. Bhabananda Debnath Jugal Kumar Boro Dr. Partha Pratim Bora	<p>Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures=13</p> <p>Accounting for Hire-Purchase and Instalment Systems, Journal entries and preparation of ledger accounts; Accounting for Branches: Concepts, Systems of dependent Branch Accounting and their Accounting Treatments</p>

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2021-2022 (For odd semesters)
B.Com. 5th Semester(Honours) under CBCS
MANAGEMENT ACCOUNTING:
COM-DSE-HC-5036(A):**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Jugal Kumar Boro	<p style="text-align: center;">Unit 1: Introduction Lectures:13</p> <p>Concepts, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost management</p>
	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 2: Financial Statement Analysis: Lectures:13</p> <p>Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Meaning of Accounting Ratio, Classification of Accounting Ratios;; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios;</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit 3: Budgetary Control Lectures:13</p> <p>Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.</p>
	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 4: Standard Costing Lectures:13</p> <p>Concepts of Standard Costing and Variance Analysis, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances.</p>

Prabin Mahesheswari

Unit 5: Marginal Costing

Lectures: 13 Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2021-2022 (For odd semesters)
B.Com. 5th Semester(Honours) under CBCS
ADVANCED FINANCIAL ACCOUNTING
COM-DSE-HC-5036(A):**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Dr.Partha Pratim Bora	Unit 1: Royalty Lectures :10 Meaning of Royalty,. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts,
	Jugal Kumar Boro	Unit 2: Departmental Accounts: Lectures:10 Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.
	Jugal Kumar Boro Dr. Partha Pratim Bora	Unit 3: Accounting for Amalgamation and Dissolution of Partnership Firms Lectures 15 insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms
	Dr. Bhabananda Debnath	Unit 4: Insurance Claims Insurance policy for a business firm – Lectures 15 Procedure for taking up Insurance Policy for loss stock and loss of profit,procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.

Dr. Bhabananda Debnath

Unit 5: Government Accounting

Lectures: 15

Meaning, features and Objectives of Government Accounting
General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

15 Lecture

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2020-2021 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Financial Accounting
COM-HC-1016**

Period	Teachersallotted	Course contents distributed against each teacher
August, 2020 to November 2020	Prabin Mahesheswari	<p style="text-align: center;">Unit 1: Theoretical Framework Lectures=13</p> <p style="text-align: center;">. Accounting as an information system,. Branches of accounting. The nature of financial accounting principles, Accounting Standards, International Financial Reporting Standards (IFRS)</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit:2 Computerised Accounting System Lectures=13</p> <p style="text-align: center;">Computerised Accounting Systems: concepts,, Various types of Accounting packages/software ,Tally 9, working on TALLY. Simple Practical Problems (Lab work) (Lab work - 7 and Theory-6)</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 3: Measurement of Business Income Lectures=13</p> <p style="text-align: center;">Measurement of business income, Capital and revenue expenditures and receipts, Revenue recognition, Inventory Valuation</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit 4: Final Accounts Lectures 13</p> <p style="text-align: center;">Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms</p>
	Jugal Kumar Boro Dr. Partha Pratim Bora	<p style="text-align: center;">Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures=13</p> <p style="text-align: center;">Accounting for Hire-Purchase and Instalment Systems, Journal entries and preparation of ledger accounts; Accounting for Branches: Concepts, Systems of dependent Branch Accounting and their Accounting Treatments</p>

B.H.College, Howly
Session : 2020-2021 (For odd semesters)
B.Com. 5th Sem (Honours) under Non-CBCS
505: Financial Statement Analysis (A)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2020 to November 2020	Prabin Mahesheswari	<p style="text-align: center;">Unit-I: Introduction Lectures=20</p> <p>Meaning of Financial Statement; Elements of Financial Statements and their features; Constituents of Financial Statements and their features; Information incorporated in Financial Statements and their Qualitative requirements; Limitations of Financial Statements.</p>
	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit-II : Statutory Requirements for preparation of Financial Statements Lectures =20</p> <p>Relevant provisions of Companies Act 1956 for the preparation of Profit and loss Account and Balance Sheet; Corporate Financial Reporting , Report of the Board of Directors, Contents of Annual report, Mandatory and Voluntary Disclosures through Annual Report.</p>
	Jugal Kumar Boro	<p style="text-align: center;">Unit-III: Techniques of Financial Statement Analysis Lectures =20</p> <p>Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios.</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit-IV: Statements of Changes in Financial Position (SCFP): Lectures=20</p> <p>Evolution of SCFP; Funds Flow Statement – Meaning of Fund, Flow of Fund, Importance and Limitations of Fund Flow Statement, Preparation of Fund Flow Statement and Statement of Changes in Working Capital Meaning of Cash Flow Statement, Distinction between Fund Flow Statement and Cash Flow Statement; Accounting Standard 3 and its salient features, Preparation of Cash Flow Statement.</p>

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2019-2020 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Financial Accounting
COM-HC-1016**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Prabin Mahesheswari	Unit 1: Theoretical Framework Lectures=13 . Accounting as an information system,. Branches of accounting. The nature of financial accounting principles, Accounting Standards, International Financial Reporting Standards (IFRS)
	Prabin Mahesheswari	Unit:2 Computerised Accounting System Lectures=13 Computerised Accounting Systems: concepts,, Various types of Accounting packages/software ,Tally 9, working on TALLY. Simple Practical Problems (Lab work) (Lab work - 7 and Theory-6)
	Jugal Kumar Boro Dr. Partha Pratim Bora	Unit 3: Measurement of Business Income Lectures=13 Measurement of business income, Capital and revenue expenditures and receipts, Revenue recognition, Inventory Valuation
	Dr. Bhabananda Debnath	Unit 4: Final Accounts Lectures 13 Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms
	Jugal Kumar Boro Dr. Partha Pratim Bora	Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures=13 Accounting for Hire-Purchase and Instalment Systems, Journal entries and preparation of ledger accounts; Accounting for Branches: Concepts, Systems of dependent Branch Accounting and their Accounting Treatments

**Teaching Plan, Department of Commerce,
B.H.College, Howly
Session : 2019-2020 (For odd semesters)
B.Com. 3rd Sem (Honours) under Non-CBCS
303: Corporate Accounting Total Marks**

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit-I: Final Account Lectures=20</p> <p>Final accounts of a joint stock company (both Horizontal and Vertical Format) with necessary adjustments</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit-II : Incentive Equity Stock and Buy Back Lectures =20</p> <p>Issue of right and bonus shares - requirement as per the Companies Act. - advantages and disadvantages of issue of right and bonus shares, calculation of rights; accounting entries; Employees Stock Option Scheme (ESOP) and its accounting treatment; Buy back of shares and its accounting treatment.</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit-III: Issue and Redemption of Debentures: Lectures =20</p> <p>Issue of debentures; accounting treatment of expenses and losses on issue of debentures; Redemption of debentures-sources of funds; Redemption of debenture Redemption on a specified date by paying lump sum, Redemption in installments, Redemption by purchase in the open market and Redemption by conversion into shares.</p>
	Jugal Kumar Boro	<p style="text-align: center;">Unit - IV Amalgamation of Companies Lectures=20</p> <p>Concept; Relevant provisions on amalgamation as per Accounting Standard 14; amalgamation in the nature of merger and purchase; Consideration for Amalgamation; Accounting entries for amalgamation and preparation of Balance Sheet after amalgamation.</p>

Teaching Plan,
Department of Commerce, B.H.College, Howly
Session : 2019-2020 (For odd semesters)
B.Com. 5th Sem (Honours) under Non-CBCS
505: Financial Statement Analysis (A)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Dr. Partha Pratim Bora	<p style="text-align: center;">Unit-I: Introduction Lectures=20</p> <p>Meaning of Financial Statement; Elements of Financial Statements and their features; Constituents of Financial Statements and their features; Information incorporated in Financial Statements and their Qualitative requirements; Limitations of Financial Statements.</p>
	Prabin Mahesheswari	<p style="text-align: center;">Unit-II : Statutory Requirements for preparation of Financial Statements Lectures =20</p> <p>Relevant provisions of Companies Act 1956 for the preparation of Profit and loss Account and Balance Sheet; Corporate Financial Reporting , Report of the Board of Directors, Contents of Annual report, Mandatory and Voluntary Disclosures through Annual Report.</p>
	Dr. Bhabananda Debnath	<p style="text-align: center;">Unit-III: Techniques of Financial Statement Analysis Lectures =20</p> <p>Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios.</p>
	Jugal Kumar Boro	<p style="text-align: center;">Unit-IV: Statements of Changes in Financial Position (SCFP): Lectures=20</p> <p>Evolution of SCFP; Funds Flow Statement – Meaning of Fund, Flow of Fund, Importance and Limitations of Fund Flow Statement, Preparation of Fund Flow Statement and Statement of Changes in Working Capital Meaning of Cash Flow Statement, Distinction between Fund Flow Statement and Cash Flow Statement; Accounting Standard 3 and its salient features, Preparation of Cash Flow Statement.</p>

Teaching Plan, Department of Commerce
Session: 2020-2021 (For odd semesters)
B.Com. 1st Sem (Honours) under CBCS
Investing in Stock Markets
COM-GE-1046(B)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 20 21	Prof Nayanendra Narayan Dev Choudhury	Unit I: Investing Fundamentals Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information; Stock exchanges in India. BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendations. Use of limit order and market order. 15 Lectures
	Prof Mahesh Kedia	Unit IV: understanding Derivatives Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: how Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency, derivatives, and its trading. 15 Lectures
	Dr. Archana Bhattacharjya	Unit III: Investing in Mutual Funds Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value. Types of Mutual Funds; Open ended, closed ended, equity, debt, hybrid, money market. Load vs no load funds. Factors affecting choice of mutual funds CRISIL Mutual Fund Ranking and its Usage. 15 Lectures
	Dr. Amrit Paul	Unit II: Stock Analysis and Valuation Online trading stock. Understanding stock quotations, types and placing of order. Risk its valuation and mitigation. Analysis of the company; financial characteristics (as explained by ratio analysis, prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies. Stock valuation, using ratios like PF ratio PEG ratio and price revenue ratio. Use of historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing high P/E stocks, low price stocks, stop loss, excess averaging. 20 Lectures

Teaching Plan, Department of Commerce
Session: 2021-2022 (For odd semesters)
B.Com. 5th Sem (Honours) under CBCS
COM-HC-5026

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Prof Nayanendra Narayan Dev Choudhury	Unit 1: Introduction (8 Lectures) Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities
	Prof Mahesh Kedia	Unit 2: Investment Decisions The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate. (12 Lectures, 16 Practical Lab)
	Dr. Archana Bhattacharjya	Unit 3: Financing Decisions Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure (15 Lectures, 10 Practical Lab)
	Dr. Amrit Paul	Unit 4: Dividend Decisions Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice (12 Lectures) Unit 5: Working Capital Decisions Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management. (15 Lectures)

Teaching Plan, Department of Commerce
Session: 2021-2022 (For odd semesters)
B.Com. 5th Sem (Honours) under CBCS

Banking
COM-DSE- HC-5036 (D)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Prof Nayanendra Narayan Dev Choudhury	UNIT-I Introduction: Bank-Meaning and functions, Origin, and development of banking in India, Types of banks, Structure of commercial banks in India - public and private sector banks, Scheduled and Non-scheduled Banks; E-Banking meaning, different types of services and products like ATM, debit and credit cards, phone banking, internet banking, EFT-RTGS and NEFT. 13 Lectures
	Prof Mahesh Kedia	UNIT-II Banker –customer relationship; Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme Customers’ account with the banker- fixed deposit account, savings account, current account- opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines Special types of bank customers – minor, illiterate persons, joint account, partnership account, Joint Stock Company. 13 Lectures
	Dr. Archana Bhattacharjya	UNIT-III 13 Employment of bank funds; Liquid assets- significance of liquidity in banking, cash balance, statutory reserve in the RBI; Loans and advances- principles of sound lending, types of credit, cash credit system, overdraft, loan system; Pledge, hypothecation and mortgage, collateral security 13 Lectures
	Dr. Amrit Paul	UNIT-IV Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, payment in due course; endorsements- meaning, kinds; crossing of cheque- types, significance, payment, collection of cheque, precautions, material alterations, statutory protection to paying and collecting banker. 13 Lectures UNIT-V Banking Regulation Act; requirements as to minimum paid-up capital and reserves, constitution of Board of Directors, loans and advances, licensing of banking companies, accounts and audit, powers of the RBI, Banking Sector Reforms and Governance: prudential norms relating to capital adequacy, income recognition, asset classification. 13 Lectures

Teaching Plan, Department of Commerce
Session: 2021-2022 (For Odd Semesters)
B.Com. 5th Sem (Honours) under CBCS
Indian Financial System
COM-DSE- HC-5036 (F)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2021 to November 2021	Prof Nayanendra Narayan Dev Choudhury	Unit-1: Introduction Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System. Lectures 10
	Prof Mahesh Kedia	Unit – 2: Financial markets Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions, and significance; Capital Market- Primary and secondary market, functions of capital market and its significance. Lectures 15
	Dr. Archana Bhattacharjya	Unit-3: Financial Institutions Banking Financial Institutions- Types of Banks, Functions of Banks, Structure of Indian Banking System; Non-Banking Financial institutions, types, and structure; Mutual Funds, Insurance Companies and Pension Funds. Lectures 15
	Dr. Amrit Paul	Unit-4: Financial Services Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance. Lectures 10 Unit-5: Regulatory Institutions Reserve Bank of India- organization, objectives, Role, and Functions; Securities and Exchange Board of India Organization and objectives; Insurance Regulatory and Development Authority of India; Pension Fund Regulatory and Development Authority. Lectures 15

Teaching Plan, Department of Commerce
Session: 2021-2022 (For Even Semesters)
B.Com. 2nd Sem (Honours) under CBCS
Insurance & Risk Management
COM-GE-2046(B)

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Prof Nayanendra Narayan Dev Choudhury	Unit I: Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention, and transfer. 15 Lectures
	Prof Mahesh Kedia	Unit II: Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment Endowment. 15 Lectures
	Dr. Archana Bhattacharjya	Unit III: Nature of Insurance Contract, Principle of utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, indemnity, Legal Aspect of insurance contract. Types of insurance:

	Life and Fire Insurance, Health insurance, Marine Insurance, Automobile Insurance. 20 Lectures
Dr. Amrit Paul	Unit IV: Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act, 1999. 15 Lectures

Teaching Plan, Department of Commerce
Session: 2021-2022 (For Even Semesters)
B.Com. 4th Sem (Honours) under CBCS
COM-GE-4046 (B): MICRO FINANCE

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Prof Nayanendra Narayan Dev Choudhury	Unit I: Micro Finance - Meaning and Concept, Nature and Scope, Objectives of micro finance, micro finance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, Development of micro finance in India. 13 Lectures
	Prof Mahesh Kedia	Unit II: Micro finance Institutions- Structure of micro finance institutions, various models of micro finance institutions and their functions, sources of fund, credit delivery mechanism for micro credit, non-financial services, and MFIs. 13 Lectures
	Dr. Archana Bhattacharya	Unit III: Micro finance in India- Indian financial sector- financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, Problems and Prospects of MF in India. 13 Lectures
	Dr. Amrit Paul	Unit IV: Management of MFIs- Fund Management, Various types of risk in MFIs and their management, Performance Management- measurement of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIs. 13 Lectures Unit V: Legal and Regulatory Framework for Micro Finance, Need for Regulation of MF and MFIs, Various Laws governing MF activities in India, The Cooperative society Act., The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) Bill 2012. 13 Lectures

Teaching Plan, Department of Commerce
Session: 2021-2022 (For Even Semesters)
B.Com. 6th Sem (Honours) under CBCS
COM-DSE-HC-6036(A): FUNDAMENTALS OF INVESTMENT

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Prof Nayanendra Narayan Dev Choudhury	Unit 1: The Investment Environment (10 Lectures) The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes, and Inflation on return.
	Prof Mahesh Kedia	Unit 2: Fixed Income Securities (15 Lectures) Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.
	Dr. Archana Bhattacharya	Unit 3: Approaches to Equity Analysis (15 Lectures) Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.
	Dr. Amrit Paul	Unit 4: Portfolio Analysis and Financial Derivatives (15 Lectures) Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India Unit 5: Investor Protection (10 Lectures) Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Teaching Plan, Department of Commerce
Session: 2021-2022 (For Even Semesters)
B.Com. 6th Sem (Honours) under CBCS
COM-DSE-HC-6036(F): BUSINESS
RESEARCH METHODS AND PROJECT
WORK

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2022 to May 2022	Prof Nayanendra Narayan Dev Choudhury	Unit 1: Introduction 10 Lectures Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses
	Prof Mahesh Kedia	Unit 2: Research Process 10 Lectures An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies
	Dr. Archana Bhattacharya	Unit 3: Measurement and Hypothesis Testing 19 Lectures Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling – Steps, Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Nonparametric tests Testing the assumptions of Classical Normal Linear Regression
	Dr. Amrit Paul	Unit 4: Report Preparation 26 Lectures Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Investing in Stock Markets
COM-GE-1046(B)

Period	Teachers allotted	Course contents distributed against teacher
August, 2020 to November 2020	Prof Nayanendra Narayan Dev Choudhury	Unit I: Investing Fundamentals Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information; Stock exchanges in India. BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendations. Use of limit order and market order. 15 Lectures
	Prof Mahesh Kedia	Unit IV: understanding Derivatives Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: how Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency, derivatives, and its trading. 15 Lectures
	Dr. Archana Bhattacharjya	Unit III: Investing in Mutual Funds Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value. Types of Mutual Funds; Open ended, closed ended, equity, debt, hybrid, money market. Load vs no load funds. Factors affecting choice of mutual funds CRISIL Mutual Fund Ranking and its Usage. 15 Lectures
	Dr. Amrit Paul	Unit II: Stock Analysis and Valuation Online trading stock. Understanding stock quotations, types and placing of order. Risk its valuation and mitigation. Analysis of the company; financial characteristics (as explained by ratio analysis, prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies. Stock valuation, using ratios like PF ratio PEG ratio and price revenue ratio. Use of historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing high P/E stocks, low price stocks, stop loss, excess averaging. 20 Lectures

Teaching Plan, Department of Commerce
Session: 2020-2021 (For odd semesters)
B.Com. 5th Sem (Honours) Non-CBCS
503: Financial Management

Period	Teachers allotted	Course contents distributed against each teacher
August, 2020 to November 2020	Prof Nayanendra Narayan Dev Choudhury	Unit-I: Introduction: Nature, objective and scope of financial management, financial goals, profit vs. wealth maximization, finance functions. 15 Lectures
	Prof Mahesh Kedia	Unit-II: Financing decision: Operating and financial leverage, meaning and measurement of degree of leverage; capital structure meaning- overcapitalization, undercapitalization; factors. determining capital structure, cost of capital. 20 Lectures
	Dr. Archana Bhattacharjya	Unit-III: Investment decision; capital budgeting process, payback period, ARR, IRR, NPV & Profitability index. 15 Lectures
	Dr. Amrit Paul	Unit-IV: Working capital management – meaning and nature of working capital, determinants of working capital; determination of working capital requirement. 15 Lectures Unit-V: Dividend Decision- Factors determining dividend policies. 15 Lectures

Teaching Plan, Department of Commerce
Session: 2020-2021 (For odd semesters)
B.Com. 5th Sem (Honours) Non-CBCS
505: International Trade (Finance Group)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2020 to November 2020	Prof Nayanendra Narayan Dev Choudhury	Unit-I: International trade- meaning, theories, comparative cost, Heckscher-holding theory, features of international trade, need for international trade, gains from international trade, terms of trade, export and import from India. 20 Lectures
	Prof Mahesh Kedia	Unit-II: Marine insurance, clearing and forwarding of cargo; international trade practices, tariff barrier, non-tariff barriers, most favored nation (MFN) treatment; duty entitlement, passbook (DEPB); open general list; restricted list, role of Export Import Bank of India. 20 Lectures
	Dr. Archana Bhattacharjya	Unit-III: Foreign exchange, meaning, methods of foreign payment; determination of exchange rate; purchasing power parity, methods of payment for settlement, provisions of FEMA. 1999; post liberalization export-import policy, agencies helping international trade. 20 Lectures
	Dr. Amrit Paul	Unit-IV: Trading blocks, regional trade arrangement (RTA); free trade agreement (FTA). international trade environment, sources of

	information for international trade; international trade in services, General Agreement on Trade in Services (GATS); green field investment. WTO and India, UNCTAD. 20 Lectures
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Teaching Plan, Department of Commerce
Session: 2020-2021 (For Even Semesters)
B.Com. 2nd Sem (Honours) under CBCS
Insurance & Risk Management
COM-GE-2046(B)

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2021 to May 2021	Prof Nayanendra Narayan Dev Choudhury	Unit I: Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention, and transfer. 15 Lectures
	Prof Mahesh Kedia	Unit II: Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment Endowment. 15 Lectures
	Dr. Archana Bhattacharya	Unit III: Nature of Insurance Contract, Principle of utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, indemnity, Legal Aspect of insurance contract. Types of insurance: Life and Fire Insurance, Health insurance, Marine Insurance, Automobile Insurance. 20 Lectures
	Dr. Amrit Paul	Unit IV: Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act, 1999. 15 Lectures

Teaching Plan, Department of Commerce
Session: 2020-2021 (For Even Semesters)
B.Com. 4th Sem (Honours) under CBCS
COM-GE-4046 (B): MICRO FINANCE

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2021 to May 2021	Prof Nayanendra Narayan Dev Choudhury	Unit I: Micro Finance - Meaning and Concept, Nature and Scope, Objectives of micro finance, microfinance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, Development of micro finance in India. 13 Lectures
	Prof Mahesh Kedia	Unit II: Micro finance Institutions- Structure of micro finance institutions, various models of microfinance institutions and their functions, sources of fund, credit delivery mechanism for microcredit, non-financial services, and MFIs. 13 Lectures
	Dr. Archana Bhattacharya	Unit III: Micro finance in India- Indian financial sector- financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, Problems and Prospects of MF in India. 13 Lectures
	Dr. Amrit Paul	Unit IV: Management of MFIs- Fund Management, Various types of risk in MFIs and their management, Performance Management- measurement of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIs. 13 Lectures Unit V: Legal and Regulatory Framework for Micro Finance,

		Need for Regulation of MF and MFIs, Various Laws governing MF activities in India, The Cooperative society Act., The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) Bill 2012. 13 Lectures
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Teaching Plan, Department of Commerce
Session: 2019-2020 (For Even Semesters)
B.Com. 6th Sem (Honours) Non-CBCS
603: Modern Banking Practices

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2021 to May 2021	Prof Nayanendra Narayan Dev Choudhury	Unit-I: Bank- Definition, Origin and Development of Modern Banking, Types of Banks- Commercial Vs. Investment Bank- Universal Banking, Unit Banking, Scheduled Vs. Nonscheduled Banks, Public Vs. Private Sector Banks, Branch Banking, retail banking and Chain Banking, Functions of a Modern Commercial Banks. 15 Lectures
	Prof Mahesh Kedia	Unit-II: Bank Balance Sheet: Bank Assets- cas, Money at Call and Short Notices, Investment, Bill Discounted, Loans, and Cash Credit, Bills Receivables, Fixed Assets; Bank Liabilities- Capital, Reserves and Surpluses, Deposits, Borrowings, Contingent Liabilities, Bills for collection, Bills of Acceptance and Guarantee 20 Lectures
	Dr. Archana Bhattacharya	Unit-III: Banker Customer Relationship- Definition of banker and customer, types of customers, accounts of individuals- minors, illiterate person, joint account; accounts of partnership firm and companies; general precautions in opening and operating accounts. 15 Lectures
	Dr. Amrit Paul	Unit-IV: Bank Operations: Opening of a bank account, Know Your Customer guidelines, Negotiable Instruments (NIs)- Definition, characteristics of NIs, types of NIs, holders in due course, payment in due course, crossing of cheques, honor, and dishonor of cheques; protection to paying and collecting banker. 15 Lectures Unit-V: Credit Management - Principles of Bank Lending, Types of Loans, Retail Credit and Business Credit, Credit Process, Recovery and NPA Management, Security against Bank 15 Lectures

Teaching Plan, Department of Commerce
Session: 2022-2023 (For Odd Semesters)
B.Com. 1st Sem (Honours) under CBCS
Investing in Stock Markets

COM-GE-1046(B)

Period	Teachers allotted	Course contents distributed against teacher
August, 2022 to November 2023	Prof Nayanendra Narayan Dev Choudhury	Unit I: Investing Fundamentals Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information; Stock exchanges in India. BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendations. Use of limit order and market order. 15 Lectures
	Prof Mahesh Kedia	Unit IV: understanding Derivatives Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: how Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency, derivatives, and its trading. 15 Lectures
	Dr. Archana Bhattacharjya	Unit III: Investing in Mutual Funds Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value. Types of Mutual Funds; Open ended, closed ended, equity, debt, hybrid, money market. Load vs no load funds. Factors affecting choice of mutual funds CRISIL Mutual Fund Ranking and its Usage. 15 Lectures
	Dr. Amrit Paul	Unit II: Stock Analysis and Valuation Online trading stock. Understanding stock quotations, types and placing of order. Risk its valuation and mitigation. Analysis of the company; financial characteristics (as explained by ratio analysis, prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies. Stock valuation, using ratios like PF ratio PEG ratio and price revenue ratio. Use of historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing high P/E stocks, low price stocks, stop loss, excess averaging. 20 Lectures

COM-HC-5026

Period	Teachersallotted	Coursecontentsdistributedagainsteachteacher
August,2022 toNovember20 23	Prof Nayanendra Narayan Dev Choudhury	Unit 1: Introduction (8 Lectures) Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities
	Prof Mahesh Kedia	Unit 2: Investment Decisions The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and RiskAdjusted Discount Rate. (12 Lectures, 16 Practical Lab)
	Dr. Archana Bhattacharjya	Unit 3: Financing Decisions Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure (15 Lectures, 10 Practical Lab)
	Dr. Amrit Paul	Unit 4: Dividend Decisions Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice (12 Lectures) Unit 5: Working Capital Decisions Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management. (15 Lectures)

Teaching Plan, Department of Commerce
Session: 2022-2023 (For odd semesters)
B.Com. 5th Sem (Honours) under CBCS

Banking
COM-DSE- HC-5036 (D)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2022 to November 2023	Prof Nayanendra Narayan Dev Choudhury	UNIT-I Introduction: Bank-Meaning and functions, Origin, and development of banking in India, Types of banks, Structure of commercial banks in India - public and private sector banks, Scheduled and Non-scheduled Banks; E-Banking meaning, different types of services and products like ATM, debit and credit cards, phone banking, internet banking, EFT-RTGS and NEFT. 13 Lectures
	Prof Mahesh Kedia	UNIT-II Banker –customer relationship; Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme Customers’ account with the banker- fixed deposit account, savings account, current account- opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines Special types of bank customers – minor, illiterate persons, joint account, partnership account, Joint Stock Company. 13 Lectures
	Dr. Archana Bhattacharjya	UNIT-III 13 Employment of bank funds; Liquid assets- significance of liquidity in banking, cash balance, statutory reserve in the RBI; Loans and advances- principles of sound lending, types of credit, cash credit system, overdraft, loan system; Pledge, hypothecation and mortgage, collateral security 13 Lectures
	Dr. Amrit Paul	UNIT-IV Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, payment in due course; endorsements- meaning, kinds; crossing of cheque- types, significance, payment, collection of cheque, precautions, material alterations, statutory protection to paying and collecting banker. 13 Lectures UNIT-V Banking Regulation Act; requirements as to minimum paid-up capital and reserves, constitution of Board of Directors, loans and advances, licensing of banking companies, accounts and audit, powers of the RBI, Banking Sector Reforms and Governance: prudential norms relating to capital adequacy, income recognition, asset classification. 13 Lectures

Teaching Plan, Department of Commerce
Session: 2022-2023 (For Odd Semesters)
B.Com. 5th Sem (Honours) under CBCS
Indian Financial System
COM-DSE- HC-5036 (F)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2022 to November 2023	Prof Nayanendra Narayan Dev Choudhury	Unit-1: Introduction Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System. Lectures 10
	Prof Mahesh Kedia	Unit – 2: Financial markets Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions, and significance; Capital Market- Primary and secondary market, functions of capital market and its significance. Lectures 15
	Dr. Archana Bhattacharjya	Unit-3: Financial Institutions Banking Financial Institutions- Types of Banks, Functions of Banks, Structure of Indian Banking System; Non-Banking Financial institutions, types, and structure; Mutual Funds, Insurance Companies and Pension Funds. Lectures 15
	Dr. Amrit Paul	Unit-4: Financial Services Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance. Lectures 10 Unit-5: Regulatory Institutions Reserve Bank of India- organization, objectives, Role, and Functions; Securities and Exchange Board of India Organization and objectives; Insurance Regulatory and Development Authority of India; Pension Fund Regulatory and Development Authority. Lectures 15

Teaching Plan, Department of Commerce
Session: 2022-2023 (For Even Semesters)
B.Com. 2nd Sem (Honours) under CBCS
Insurance & Risk Management
COM-GE-2046(B)

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2023 to May 2023	Prof Nayanendra Narayan Dev Choudhury	Unit I: Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention, and transfer. 15 Lectures
	Prof Mahesh Kedia	Unit II: Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment Endowment. 15 Lectures
	Dr. Archana Bhattacharjya	Unit III: Nature of Insurance Contract, Principle of utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, indemnity, Legal Aspect of insurance contract. Types of insurance:

	Life and Fire Insurance, Health insurance, Marine Insurance, Automobile Insurance. 20 Lectures
Dr. Amrit Paul	Unit IV: Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act, 1999. 15 Lectures

Teaching Plan, Department of Commerce
Session: 2022-2023 (For Even Semesters)
B.Com. 4th Sem (Honours) under CBCS
COM-GE-4046 (B): MICRO FINANCE

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2023 to May 2023	Prof Nayanendra Narayan Dev Choudhury	Unit I: Micro Finance - Meaning and Concept, Nature and Scope, Objectives of micro finance, micro finance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, Development of micro finance in India. 13 Lectures
	Prof Mahesh Kedia	Unit II: Micro finance Institutions- Structure of micro finance institutions, various models of micro finance institutions and their functions, sources of fund, credit delivery mechanism for micro credit, non-financial services, and MFIs. 13 Lectures
	Dr. Archana Bhattacharya	Unit III: Micro finance in India- Indian financial sector- financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, Problems and Prospects of MF in India. 13 Lectures
	Dr. Amrit Paul	Unit IV: Management of MFIs- Fund Management, Various types of risk in MFIs and their management, Performance Management- measurement of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIs. 13 Lectures Unit V: Legal and Regulatory Framework for Micro Finance, Need for Regulation of MF and MFIs, Various Laws governing MF activities in India, The Cooperative society Act., The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) Bill 2012. 13 Lectures

Teaching Plan, Department of Commerce
Session: 2022-2023 (For Even Semesters)
B.Com. 6th Sem (Honours) under CBCS
COM-DSE-HC-6036(A): FUNDAMENTALS OF INVESTMENT

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2023 to May 2023	Prof Nayanendra Narayan Dev Choudhury	Unit 1: The Investment Environment (10 Lectures) The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes, and Inflation on return.
	Prof Mahesh Kedia	Unit 2: Fixed Income Securities (15 Lectures) Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.
	Dr. Archana Bhattacharya	Unit 3: Approaches to Equity Analysis (15 Lectures) Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.
	Dr. Amrit Paul	Unit 4: Portfolio Analysis and Financial Derivatives (15 Lectures) Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India Unit 5: Investor Protection (10 Lectures) Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Teaching Plan, Department of Commerce
Session: 2022-2023 (For Even Semesters)
B.Com. 6th Sem (Honours) under CBCS
COM-DSE-HC-6036(F): BUSINESS
RESEARCH METHODS AND PROJECT
WORK

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2023 to May 2023	Prof Nayanendra Narayan Dev Choudhury	Unit 1: Introduction 10 Lectures Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses
	Prof Mahesh Kedia	Unit 2: Research Process 10 Lectures An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies
	Dr. Archana Bhattacharya	Unit 3: Measurement and Hypothesis Testing 19 Lectures Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling – Steps, Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Nonparametric tests Testing the assumptions of Classical Normal Linear Regression
	Dr. Amrit Paul	Unit 4: Report Preparation 26 Lectures Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Teaching Plan, Department of Commerce
Session: 2018-2019 (For Even Semesters)
B.Com. 1st Sem (Honours) under Non-CBCS
105 (F): Rural and Micro Finance

Period	Teachers allotted	Course contents distributed against teacher
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August,2018 toNovember20 18	Prof Nayanendra Narayan Dev Choudhury	Unit-1: Rural Environment Environment-definition, ideas of rural environment, meaning of rural environment, composition, and characteristics of rural economy in India- comparison with urban, Place of agriculture in Indian economy, population structure in India. Forest resources in India with special reference to NE India. 20 Lectures
	Prof Mahesh Kedia	Unit-II: Rural industries Meaning and definition - its role in Indian economy, different forms of rural industries cottage and village industries, Agro processing, handicrafts, handloom etc., their problems and prospects, government policy for rural industries; Urban-rural linkage and interdependence. Concept of micro finance in rural areas; forms and types of micro credit. 20 Lectures
	Dr. Archana Bhattacharjya	Unit-III: Rural Finance-its Sources Sources of rural finance; institutional sources, private sources, private money lenders; Rural indebtedness-Nature, causes, consequences, extent and magnitude of rural indebtedness, solution to the problem of rural indebtedness, Government policies. Ideas and problems of rural credit survey, pre- and post-independence rural credit survey of India. Indigenous banker and money lender- historical background, their types, distinction and practices, their role in providing rural credit. RBI Policy on rural credit, bank credit to rural sector. 20 Lectures
	Dr. Amrit Paul	Unit-IV: Co-operation Origin of co-operative movement, meaning and philosophy of co-operation. Co-operative movement in India, its weaknesses, and different forms. Agencies for short- and long-term agricultural finance- FSS, PACCS, GPSS, LDB, NABARD, and their role in rural development 20 Lectures

Teaching Plan, Department of Commerce
Session: 2018-2019 (For odd semesters)
B.Com. 1st Sem (Honours) under Non-CBCS
104: Indian Financial System

Period	Teachers allotted	Course contents distributed against teacher
August, 2018 to November 20	Prof Nayanendra Narayan Dev Choudhury	UNIT-I Financial system; meaning, concept, basic functions, financial system and economic development, component of financial system 16 Lectures

Prof Mahesh Kedia	UNIT-II Financial markets; classification of financial markets, money market- its constitutions, functions of money market, money market institutions. Capital market- primary market, secondary market, functions of capital market, methods of issue of stock in primary market 16 Lectures
Dr. Archana Bhattacharjya	UNIT-III Financial Institutions; Banking and non-banking financial institutions, distinction between banking and non-banking financial institutions; structure of banking in India, commercial bank, co-operative bank, rural bank- their features, types of non-banking financial institutions. 16 Lectures
Dr. Amrit Paul	UNIT-IV Financial Instruments and services – concepts and characteristics, features of various financial instruments, emerging financial services-leasing, hire-purchase, merchant banking, depository, credit rating, mutual funds. 16 Lectures UNIT-V Regulatory framework: overview of regulatory framework of financial system, functions of RBI, SEBI – objectives, scope of Securities Contract (Regulation) Act 1956, relevant provision of India Companies Act 1956 regarding securities market. 16 Lectures

Teaching Plan, Department of Commerce
Session: 2018-2019 (For odd semesters)
306: Financial Institutions & Markets

Period	Teachers allotted	Course contents distributed against each teacher
August, 2018 to November 2018	Prof Nayanendra Narayan Dev Choudhury	UNIT-I: Financial system- concept –nature and role of financial system; structure of financial system, structure of financial system –overview financial markets; financial institutions. Instruments and services –financial system and economic development –relationships between financial and economic development. 20 Lectures
	Prof Mahesh Kedia	UNIT-II: Financial institutions –Banking institutions –commercial banks –commercial banking operations banks –Salient features of the operation of Co-operative banks –weaknesses of cooperative banks; Development banks –specific features –Harmonization of commercial banks and development banks. Non-banking financial companies graft development in India. 20 Lectures
	Dr. Archana Bhattacharjya	UNIT-III: Financial markets –types –Money Market characteristics –participants –functions. capital market- Nature and role –Functions –Distinction between capital market and money market. Primary market –Secondary Market –Operational mechanism of capital market. 20 Lectures
	Dr. Amrit Paul	UNIT-IV: Regulatory Framework in Financial system –regulatory role of RBI, SEBI, securities contract & Regulation Act 1956. 15 Lectures

Teaching Plan, Department of Commerce
Session: 2018-2019 (For Even Semesters)
B.Com. 5th Sem (Honours) under Non-CBCS
503: Financial Management

Period	Teachers allotted	Course contents distributed against each teacher
August 2018 to November 2018	Prof Nayanendra Narayan Dev Choudhury	Unit-I: Introduction: Nature, objective and scope of financial management, financial goals, profit vs. wealth maximization, finance functions. 15 Lectures
	Prof Mahesh Kedia	Unit-II: Financing decision: Operating and financial leverage, meaning and measurement of degree of leverage; capital structure meaning- overcapitalization, undercapitalization; factors. determining capital structure, cost of capital. 20 Lectures
	Dr. Archana Bhattacharjya	Unit-III: Investment decision; capital budgeting process, payback period, ARR, IRR, NPV & Profitability index. 15 Lectures
	Dr. Amrit Paul	Unit-IV: Working capital management – meaning and nature of working capital, determinants of working capital; determination of working capital requirement. 15 Lectures Unit-V: Dividend Decision- Factors determining dividend policies. 15 Lectures

Teaching Plan, Department of Commerce
Session: 2018-2019 (For Even Semesters)
B.Com. 5th Sem (Honours) under Non-CBCS
505: International Trade (Finance Group)

Period	Teachers allotted	Course contents distributed against teacher
August 2018 to November 2018	Prof Nayanendra Narayan Dev Choudhury	Unit-I: International trade- meaning, theories, comparative cost, Heckscher-holding theory, features of international trade, need for international trade, gains from international trade, terms of trade, export and import from India. 20 Lectures
	Prof Mahesh Kedia	Unit-II: Marine insurance, clearing and forwarding of cargo; international trade practices, tariff barrier, non-tariff barriers, most favored nation (MFN) treatment; duty entitlement passbook (DEPB); open general list; restricted list, role of Export Import Bank of India. 20 Lectures
	Dr. Archana Bhattacharjya	Unit-III: Foreign exchange, meaning, methods of foreign payment; determination of exchange rate; purchasing power parity, methods of payment for settlement, provisions of FEMA. 1999; post liberalization export-import policy, agencies helping international trade. 20 Lectures
	Dr. Amrit Paul	Unit-IV: Trading blocks, regional trade arrangement (RTA); free trade agreement (FTA). international trade environment, sources of information for international trade; international trade in services, General Agreement on Trade in Services (GATS); green field investment. WTO and India, UNCTAD. 20 Lectures

Teaching Plan, Department of Commerce
Session: 2018-2019 (For Even Semesters)
B.Com. 2nd Sem (Honours) Non-CBCS
205 (F): Micro Credit Institutions

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2019 to May 2019	Prof Nayanendra Narayan Dev Choudhury	Unit-I: Micro Finance Approach Micro Finance - meaning and concept, significance, basic features. Emerging microfinance institutions, its role in rural development, Formation of NGO-Self Help Group (SHG)- definition, objectives and salient features, Types of NGOs, Merits and demerits, Role of SHG in rural development, SHG linkage with rural banking and emerging trends in rural finance, Models of micro finance. 20 Lectures
	Prof Mahesh Kedia	Unit-II: R.B.I. and Rural Finance RBI- its role in policy formation towards rural credit, need and policy for rural finance. Coordinating role of RBI among different financial agencies in India. RBI's regulation of money lending activities for rural sector. Regulatory role, NEDFI, RGBN, their role in micro finance. 20 Lectures
	Dr. Archana Bhattacharjya	Unit-III: Present Structure of Institutional Finance for Rural Development NABARD – historical background, its role, and activities in rural finance, SBI and its role in rural finance, Commercial bank and rural finance, Regional Rural Banks (RRB)-their salient features and role in rural development. Changing scenario of RRBs – reorientation of RRBs; functions of Assam Gramin Vikash Bank. 20 Lectures
	Dr. Amrit Paul	Unit-IV: Rural Development Approach Rural development-meaning and definition, emerging trends in rural development programmes in India. Different rural development programmes-REGP, PMRY, NREGA their role in rural development. Peoples' participation and involvement of banks in rural development policies. Government policies, for rural development, fiscal incentives. 20 Lectures

Teaching Plan, Department of Commerce
Session: 2019-2020 (For Even Semesters)
B.Com. 4th Sem (Honours) under Non-CBCS
404: Financial Services

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2019 to May 2019	Prof Nayanendra Narayan Dev Choudhury	UNIT-I: Financial Services – meaning and nature- features – evolution – providers and users – classification – fund based financial services – non fund based financial services. 16 Lectures
	Prof Mahesh Kedia	UNIT-II: Leasing and Hire purchase – concept and evolution – features – types of leasing and Hire purchase – advantages – distinction between leasing and Hire purchase – leasing companies in India. 16 Lectures

Dr. Archana Bhattacharya	UNIT-III: Merchant Banking meaning; nature and scope –functions – evolution of merchant banking and growth in India 16 Lectures
Dr. Amrit Paul	UNIT-IV: Mutual funds –meaning and characteristics; advantages –Forms of MF –Types – working mechanism of Mutual Funds. 16 Lectures UNIT-V: Innovations in financial services –venture capital; depository system, broking, and portfolio management services. 16 Lectures

Teaching Plan, Department of Commerce

**Session: 2019-2020 (For Even Semesters)
B.Com. 4th Sem (Honours) under Non-CBCS
405: International Banking**

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2019 to May 2019	Prof Nayanendra Narayan Dev Choudhury	UNIT-I 10 Lectures Meaning of International Banking, History of International Banking, Reasons for Growth of International Banking, Forms of International Banking, Size of International Banking Market. 10 Lectures
	Prof Mahesh Kedia	UNIT-II International Financial Institution: World Bank- Functions and Scope, International Development Association, International Finance Corporation, Multilateral Investment Guarantee Agency, Asian Development Bank, International Monetary Fund, Bank for International Settlement. 15 Lectures
	Dr. Archana Bhattacharya	UNIT-III International Wholesale Banking-product category; International Retail Banking product category; International Inter-bank business, meaning, participants, functions, operations; International Private Banking Services. 15 Lectures
	Dr. Amrit Paul	UNIT-IV Offshore Financial Centers: meaning, Characteristics and Types of Offshore financial centers, Benefits, reasons for Growth, Important Centers-London, Switzerland, Singapore, Hong Kong, International Banking Facilities of the US. 15 Lectures UNIT-V Regulation of International Banking: Need for Regulation, Basel Committee on Banking Supervision, Legal issues in International Banking. 15 Lectures UNIT-VI International Banking Operations: Raising of Resources, Capital Markets, Foreign Currency Accounts, Forex Market- structure and management. 10 Lectures

Teaching Plan, Department of Commerce
Session: 2019-2020 (For Even Semesters)
B.Com. 6th Sem (Honours) Non-CBCS
Regulatory Framework of Business – II

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2019 to May 2019	Prof Nayanendra Narayan Dev Choudhury	Unit-I: Bank- Definition, Origin and Development of Modern Banking, Types of Banks- Commercial Vs. Investment Bank- Universal Banking, Unit Banking, Scheduled Vs. Nonscheduled Banks, Public Vs. Private Sector Banks, Branch Banking, retail banking and Chain Banking, Functions of a Modern Commercial Banks. 15 Lectures
	Prof Mahesh Kedia	Unit-II: Bank Balance Sheet: Bank Assets- cas, Money at Call and Short Notices, Investment, Bill Discounted, Loans, and Cash Credit, Bills Receivables, Fixed Assets; Bank Liabilities- Capital, Reserves and Surpluses, Deposits, Borrowings, Contingent Liabilities, Bills for collection, Bills of Acceptance and Guarantee 20 Lectures
	Dr. Archana Bhattacharya	Unit-III: Banker Customer Relationship- Definition of banker and customer, types of customers, accounts of individuals- minors, illiterate person, joint account; accounts of partnership firm and companies; general precautions in opening and operating accounts. 15 Lectures
	Dr. Amrit Paul	Unit-IV: Bank Operations: Opening of a bank account, Know Your Customer guidelines, Negotiable Instruments (NIs)- Definition, characteristics of NIs, types of NIs, holders in due course, payment in due course, crossing of cheques, honor, and dishonor of cheques; protection to paying and collecting banker. 15 Lectures Unit-V: Credit Management - Principles of Bank Lending, Types of Loans, Retail Credit and Business Credit, Credit Process, Recovery and NPA Management, Security against Bank 15 Lectures

Teaching Plan, Department of Commerce
Session: 2019-2020 (For Odd Semesters)
B.Com. 1st Sem (Honours) under CBCS
Investing in Stock Markets
COM-GE-1046(B)

Period	Teachers allotted	Course contents distributed against teacher
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August2019 toNovember2019	Prof Nayanendra Narayan Dev Choudhury	Unit I: Investing Fundamentals Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information; Stock exchanges in India. BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendations. Use of limit order and market order. 15 Lectures
	Prof Mahesh Kedia	Unit IV: understanding Derivatives Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: how Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency, derivatives, and its trading. 15 Lectures
	Dr. Archana Bhattacharjya	Unit III: Investing in Mutual Funds Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value. Types of Mutual Funds; Open ended, closed ended, equity, debt, hybrid, money market. Load vs no load funds. Factors affecting choice of mutual funds CRISIL Mutual Fund Ranking and its Usage. 15 Lectures
	Dr. Amrit Paul	Unit II: Stock Analysis and Valuation Online trading stock. Understanding stock quotations, types and placing of order. Risk its valuation and mitigation. Analysis of the company; financial characteristics (as explained by ratio analysis, prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies. Stock valuation, using ratios like PF ration PEG ratio and price revenue ratio. Use of historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing high P/E stocks, low price stocks, stop loss, excess averaging. 20 Lectures

Teaching Plan, Department of Commerce
Session: 2019-2020 (For odd semesters)
B.Com. 3rd Sem (Honours) under Non-CBCS
306: Financial Institutions & Markets

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2020	<p style="text-align: center;">Prof Nayanendra Narayan Dev Choudhury</p>	<p>UNIT-I: Financial system- concept –nature and role of financial system; structure of financial system, structure of financial system –overview financial markets; financial institutions. Instruments and services – financial system and economic development –relationships between financial and economic development. 20 Lectures</p>
	<p style="text-align: center;">Prof Mahesh Kedia</p>	<p>UNIT-II: Financial institutions –Banking institutions –commercial banks – commercial banking operations banks –Salient features of the operation of Co-operative banks –weaknesses of cooperative banks; Development banks –specific features –Harmonization of commercial banks and development banks. Non-banking financial companies graft development in India. 20 Lectures</p>
	<p style="text-align: center;">Dr. Archana Bhattacharjya</p>	<p>UNIT-III: Financial markets –types –Money Market characteristics – participants –functions. capital market- Nature and role –Functions –Distinction between capital market and money market. Primary market –Secondary Market –Operational mechanism of capital market. 20 Lectures</p>
	<p style="text-align: center;">Dr. Amrit Paul</p>	<p>UNIT-IV: Regulatory Framework in Financial system –regulatory role of RBI, SEBI, securities contract & Regulation Act 1956. 15 Lectures</p>

Teaching Plan, Department of Commerce
Session: 2019-2020 (For Odd Semesters)
B.Com. 5th Sem (Honours) under Non-CBCS
503: Financial Management

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Prof Nayanendra Narayan Dev Choudhury	Unit-I: Introduction: Nature, objective and scope of financial management, financial goals, profit vs. wealth maximization, finance functions. 15 Lectures
	Prof Mahesh Kedia	Unit-II: Financing decision: Operating and financial leverage, meaning and measurement of degree of leverage; capital structure meaning- overcapitalization, undercapitalization; factors. determining capital structure, cost of capital. 20 Lectures
	Dr. Archana Bhattacharjya	Unit-III: Investment decision; capital budgeting process, payback period, ARR, IRR, NPV & Profitability index. 15 Lectures
	Dr. Amrit Paul	Unit-IV: Working capital management – meaning and nature of working capital, determinants of working capital; determination of working capital requirement. 15 Lectures Unit-V: Dividend Decision- Factors determining dividend policies. 15 Lectures

Teaching Plan, Department of Commerce
Session: 2019-2020 (For odd semesters)
B.Com. 5th Sem (Honours) Non-CBCS
505: International Trade (Finance Group)

Period	Teachers allotted	Course contents distributed against each teacher
August, 2019 to November 2019	Prof Nayanendra Narayan Dev Choudhury	Unit-I: International trade- meaning, theories, comparative cost, Heckscher-holding theory, features of international trade, need for international trade, gains from international trade, terms of trade, export and import from India. 20 Lectures
	Prof Mahesh Kedia	Unit-II: Marine insurance, clearing and forwarding of cargo; international trade practices, tariff barrier, non-tariff barriers, most favored nation (MFN) treatment; duty entitlement, passbook (DEPB); open general list; restricted list, role of Export Import Bank of India. 20 Lectures
	Dr. Archana Bhattacharjya	Unit-III: Foreign exchange, meaning, methods of foreign payment; determination of exchange rate; purchasing power parity, methods of payment for settlement, provisions of FEMA. 1999; post liberalization export-import policy, agencies helping international trade. 20 Lectures
	Dr. Amrit Paul	Unit-IV: Trading blocks, regional trade arrangement (RTA); free trade agreement (FTA). international trade environment, sources of

	information for international trade; international trade in services, General Agreement on Trade in Services (GATS); green field investment. WTO and India, UNCTAD. 20 Lectures
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Teaching Plan, Department of Commerce

Session: 2019-2020 (For Even Semesters)

B.Com. 2nd Sem (Honors) under CBCS

Insurance & Risk Management

COM-GE-2046(B)

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2020 to May 2020	Prof Nayanendra Narayan Dev Choudhury	Unit I: Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention, and transfer. 15 Lectures
	Prof Mahesh Kedia	Unit II: Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment Endowment. 15 Lectures
	Dr. Archana Bhattacharya	Unit III: Nature of Insurance Contract, Principle of utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, indemnity, Legal Aspect of insurance contract. Types of insurance: Life and Fire Insurance, Health insurance, Marine Insurance, Automobile Insurance. 20 Lectures
	Dr. Amrit Paul	Unit IV: Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act, 1999. 15 Lectures

Teaching Plan, Department of Commerce

Session: 2019-2020 (For Even Semesters)

B.Com. 4th Sem (Honours) under Non-CBCS

404: Financial Services

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2020 to May 2020	Prof Nayanendra Narayan Dev Choudhury	UNIT-I: Financial Services – meaning and nature- features – evolution – providers and users – classification – fund based financial services – non fund based financial services. 16 Lectures
	Prof Mahesh Kedia	UNIT-II: Leasing and Hire purchase – concept and evolution – features – types of leasing and Hire purchase – advantages – distinction between leasing and Hire purchase – leasing companies in India. 16 Lectures
	Dr. Archana Bhattacharya	UNIT-III: Merchant Banking meaning; nature and scope – functions – evolution of merchant banking and growth in India 16 Lectures

Dr. Amrit Paul	<p>UNIT-IV: Mutual funds –meaning and characteristics; advantages –Forms of MF –Types – working mechanism of Mutual Funds. 16 Lectures</p> <p>UNIT-V: Innovations in financial services –venture capital; depository system, broking, and portfolio management services. 16 Lectures</p>
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Teaching Plan, Department of Commerce

**Session: 2019-2020 (For Even Semesters)
B.Com. 4th Sem (Honours) under Non-CBCS**

405: International Banking

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2020 to May 2020	Prof Nayanendra Narayan Dev Choudhury	UNIT-I 10 Lectures Meaning of International Banking, History of International Banking, Reasons for Growth of International Banking, Forms of International Banking, Size of International Banking Market. 10 Lectures
	Prof Mahesh Kedia	UNIT-II International Financial Institution: World Bank- Functions and Scope, International Development Association, International Finance Corporation, Multilateral Investment Guarantee Agency, Asian Development Bank, International Monetary Fund, Bank for International Settlement. 15 Lectures
	Dr. Archana Bhattacharya	UNIT-III International Wholesale Banking-product category; International Retail Banking product category; International Inter-bank business, meaning, participants, functions, operations; International Private Banking Services. 15 Lectures
	Dr. Amrit Paul	UNIT-IV Offshore Financial Centers: meaning, Characteristics and Types of Offshore financial centers, Benefits, reasons for Growth, Important Centers-London, Switzerland, Singapore, Hong Kong, International Banking Facilities of the US. 15 Lectures UNIT-V Regulation of International Banking: Need for Regulation, Basel Committee on Banking Supervision, Legal issues in International Banking. 15 Lectures UNIT-VI International Banking Operations: Raising of Resources, Capital Markets, Foreign Currency Accounts, Forex Market- structure and management. 10 Lectures

Teaching Plan, Department of Commerce
Session: 2019-2020 (For Even Semesters)
B.Com. 6th Sem (Honours) Non-CBCS
603: Modern Banking Practices

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2020 to May 2020	Prof Nayanendra Narayan Dev Choudhury	Unit-I: Bank- Definition, Origin and Development of Modern Banking, Types of Banks- Commercial Vs. Investment Bank- Universal Banking, Unit Banking, Scheduled Vs. Nonscheduled Banks, Public Vs. Private Sector Banks, Branch Banking, retail banking and Chain Banking, Functions of a Modern Commercial Banks. 15 Lectures
	Prof Mahesh Kedia	Unit-II: Bank Balance Sheet: Bank Assets- cas, Money at Call and Short Notices, Investment, Bill Discounted, Loans, and Cash Credit, Bills Receivables, Fixed Assets; Bank Liabilities- Capital, Reserves and Surpluses, Deposits, Borrowings, Contingent Liabilities, Bills for collection, Bills of Acceptance and Guarantee 20 Lectures
	Dr. Archana Bhattacharya	Unit-III: Banker Customer Relationship- Definition of banker and customer, types of customers, accounts of individuals- minors, illiterate person, joint account; accounts of partnership firm and companies; general precautions in opening and operating accounts. 15 Lectures
	Dr. Amrit Paul	Unit-IV: Bank Operations: Opening of a bank account, Know Your Customer guidelines, Negotiable Instruments (NIs)- Definition, characteristics of NIs, types of NIs, holders in due course, payment in due course, crossing of cheques, honor, and dishonor of cheques; protection to paying and collecting banker. 15 Lectures Unit-V: Credit Management - Principles of Bank Lending, Types of Loans, Retail Credit and Business Credit, Credit Process, Recovery and NPA Management, Security against Bank 15 Lectures

Teaching Plan, Department of Management
Session: 2019-2020 (For Odd Semesters)
B.Com. 3rd Sem (Honours) under Non-CBCS
Industrial Relation and Labour Laws

Period	Teachers allotted	Course contents distributed against teacher
August, 2019 to November 2	Dr. Ganga Dhar Das	Part A UNIT-I: Concept of Industrial Relations: Importance, Scope & Aspects of Industrial Relations, Factor Affecting Industrial Relations, Different approaches/perspectives of Industrial Relations,

019		<p>employers, employees & government –Role in Industrial Relations, concept of Labour welfare & labour welfare officer, importance of workers education.</p> <p>20 Lectures</p> <p>Part B</p> <p>Unit II:</p> <ol style="list-style-type: none"> 1. Factories Act, 1948: Scope, Importance Definitions, Provisions regarding health, Safety, & Welfare of workers, employment of women & young persons. 2. Payment of Bonus Act, 1956: Scope & application, importance definitions, allocable & available surplus, eligibility of bonus, payment of minimum & maximum bonus, deductions from bonus. 3. Payment of wages Act, 1936: Objectives & Scope importance definitions, responsibility of payment of wages, time and mode of payment, authorized deductions, illegal deductions. <p>20 Lectures</p>
	AnkitaUpadhaya	<p>Part A</p> <p>UNIT-II:</p> <p>Industrial Disputes- meaning, concept, essentials, classification, impact & causes strikes –lock outs. Collective Bargaining – meaning, features & different forms. Tripartite& bipartite bodies – evolution. Worker participation in management- forms & levels. Trade Unions –features & functions, recognition</p> <p>10 Lectures</p> <p>Part B</p> <p>Unit III: Miscellaneous Legislations:</p> <ol style="list-style-type: none"> 1. The Mines Act, 1952. 2. The Plantation Labour Act, 1951. 3. The Contract Labour (Regulation & Abolition) Act, 1970. 4. The Child Labour (Prohibition & Regulation) Act, 1986. 5. The Workmen’s Compensation Act, 1923. <p>Objectives & Scope of the above Act.</p>
	Bhwithi Brahma	<p>Part A</p> <p>UNIT-III :</p> <p>Settlement Machinery- conciliation & mediation, arbitration, adjudication.</p> <p>10 Lectures</p> <p>Part B</p> <p>Unit-I:</p> <ol style="list-style-type: none"> 1. Trade Union Act, 1926- Objectives, importance, definitions, registration of Trade Union, duties & liabilities, rights & privileges of Regd. Trade Union. 2. Industrial Employment (Standing Orders) –Objectives, importance, definitions, Sec-2, Industrial dispute meaning, prohibition of strikes & lockouts, illegal strikes 7 lockouts, lay-off, retrenchment & closure Industrial Employment (Standing Orders) –Objectives, importance, definitions, Sec-2, Industrial dispute meaning, prohibition of strikes & lockouts, illegal strikes 7 lockouts, lay-off, retrenchment & closure. <p>20 Lectures</p>

Teaching Plan, Department of Management
Session: 2019-2020 (For odd semesters)
B.Com. 5th Sem (Honours) Non-CBCS
Customer Relation & Retail Trade Management

Period	Teachers allotted	Course contents distributed against teacher
August, 2019 to November 2019	Dr. Ganga Dhar Das	<p>Unit-1: Introduction – Meaning and significance of CRM, Strategies for building relationship, Relationship based pricing schemes, Developing Total Care Programmes, Reasons for Losing Customers.</p> <p>10 Lectures</p> <p>Unit 5: Types of Retail Stores-</p> <p>(a) Store Retailing, Development Stores, Supermarkets, Convenience Stores, Discount Stores, Catalogue Store, Malls – History of Malls, Types of, malls, growth of Malls in India, Dynamics among stakeholders of a Mall, mall management terminology.</p> <p>(b) Non-store relating – Direct Marketing, Automatic Vending, Mail Order Business, Tele-Shopping, Mobile Retailing, E-Marketing.</p> <p>(c) Decision making in retail trade.</p> <p>15 Lectures</p>
	Ankita Upadhyaya	<p>Unit-2: Building Customer Relationship – Customer acquisition, Inputs and Requisites for effective acquisition, Customer interaction routes, Factors influencing customer interaction and customer relation process.</p> <p>10 Lectures</p> <p>Unit-3: CRM Process, Implementation of CRM business transaction, CRM process of marketing organization. Information Technology and Customer Relationship Management, Key requirements for CRM, Market Dynamics relating to CRM channels of customers' interaction, Necessity to adopt CRM.</p> <p>Unit-6 :</p> <p>(a) Concept of Tenant Mix–Meaning and concept, tenant mix plan, managing retail tenant mix, Issue considered in evolving tenant mix, policies for managing tenant mix.</p> <p>(b) Market Logistics – Meaning and objectives, market –logistic decisions– under processing, warehousing, inventory, transportation.</p>

	15 Lectures
Bhwithi Brahma	<p>Unit-4: Retail Marketing – Meaning, Characteristics, Importance, Factors affecting high retail growth in India.</p> <p>Theories of Retail Evolution – Cyclical Theories – Wheel of Retailing Theory and Accordian Theory and Evolutionary Theories – Direct Process Theory and natural Selection Theory.</p> <p>Globalization of retailing environmental analysis. Retailing – responding to demographic trends. Retail Structure –ownership pattern.</p> <p>15 Lectures</p>

Teaching Plan, Department of Management
Session: 2019-2020 (For Even Semesters)
B.Com. 2nd Sem (Honours) under Non CBCS
Human Resource Planning and Development

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2020 to May 2020	Dr. Ganga Dhar Das	<p>UNIT-III: Performance Appraisal and Human Resource mobility – concept and objectives of performance appraisal methods of performance appraisal, Appraisal of potential, concept of promotion, transfer and demotion, downsizing strategy, VRS and Employee Turnover.</p> <p>15 Lectures</p>
	Kripanjali Pradhani	<p>UNIT-II: Employee training, Executive Development and career Management, Meaning and importance of training, Identification of training needs, Evaluating training effectiveness, outsourcing, concepts and methods of executive development, Meaning and advantages of career planning, concepts of replacement planning and succession planning, Measures for successive career planning.</p> <p>15 Lectures</p> <p>UNIT-IV: Measurement of HRP, Human Resource Accounting: Meaning, Advantages and limitations of Human Resource Accounting, methods of valuation of human resources. Human Resource Audit: Meaning, advantages and techniques of Human Resource Audit.</p> <p>Human Resource Information System: Meaning and importance of HRIS, steps involved in designing and developing a sound Human resource Information system.</p> <p>15 Lectures</p>
	Ankita Upadhyaya	<p>UNIT-I: Nature and scope of HRP and HRD, HRP: Nature of HRP, Importance of HRP, Human Resource Planning process, Demand forecasting and supply forecasting of human resources; concept of job analysis, uses and techniques of job</p>

	<p>analysis, concept of job description and job specification. HRD: concept of HRD, features of HRD, difference between HRD and HRM, Need for HRD in the Indian context, Qualities of HRD manager, Employee counselling quality circles.</p> <p>15 Lectures</p> <p>UNIT-V</p> <p>a. Managerial Control & Management of Management of Change b. Managerial Control: Concept & techniques of control. c. Management of Changes.</p> <p>15 Lectures</p>
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Teaching Plan, Department of Management
Session: 2019-2020 (For Even Semesters)
B.Com. 2nd Sem (Honours) under CBCS
Principles of Management

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2020 to May 2020	Dr. Ganga Dhar Das	<p>UNIT-III</p> <p>1) Types of organization : Introduction, line/ functional/ line & staff, their characteristics, advantages, disadvantages and suitability, project organization, matrix organization. 2) Departmentation : Introduction, definition, process, need, basis of departmentation, types of departmentation, advantages and disadvantages. 3) Span of management : Introduction, meaning, factors, Graicunas theory. 4) Authority and responsibility : Introduction, definition, characteristics, sources, formal authority, limits of authority, responsibility, delegation – advantages/ problems, steps, pre requisites and principles.</p> <p>15 Lectures</p>
	Kripanjali Pradhani	<p>UNIT-I</p> <p>1) Development of management thought; Introduction, scientific management, principles of management (Henri Fayol), theories of management – pre-scientific management era, scientific management era, human relation era (1930-1950), social science era. 2) Brief history of management thought: Modern management thought: Contribution of P. F. Drucker, H. Simon, T. Peters and M. Porter.</p> <p>15 Lectures</p> <p>UNIT-IV</p> <p>1) Motivation : Introduction, meaning, definition, nature, characteristics, need, importance, elements, theories – Maslow, McGregor, Herzberg and Ouchi, financial and non-</p>

	<p>financial incentives, carrot and stick approach, contingency approach.</p> <p>2) Leadership : Introduction, characteristics, importance, qualities, styles, techniques.</p> <p>3) Communication : Introduction, definition, characteristics, importance, factors, barriers, process, classification, methods, channels, types.</p> <p>15 Lectures</p>
AnkitaUpadhayaya	<p>UNIT-II</p> <p>1) Planning : Introduction; definition, significance, limitations, principles, process, types, strategies (objectives, goals, policies, procedures, methods rules), planning premises, MBO-features, process, benefits and problems.</p> <p>2) Decision making : Introduction, definition, characteristics, process, principles, problems, types, approaches.</p> <p>3) Forecasting : Meaning, definition, features, process, elements, importance, areas of forecasting, techniques/ methods, advantages, limitations, differences between forecasting and planning.</p> <p>15 Lectures</p> <p>UNIT-V</p> <p>a. Managerial Control & Management of Management of Change</p> <p>b. Managerial Control: Concept & techniques of control.</p> <p>c. Management of Changes.</p> <p>15 Lectures</p>

Teaching Plan, Department of Management
Session: 2019-2020 (For Even Semesters)
B.Com. 4th Sem (Honours) under Non-CBCS
Cost And Management Accounting

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2020 to May 2020	Dr. Ganga Dhar Das	<p>Part A</p> <p>Unit-I : Introduction</p> <p>Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.</p> <p>15 Lectures</p> <p>Part B</p> <p>Unit-IV : Introduction</p> <p>Meaning and definition of Management Accounting; Nature, scope and objectives of management accounting; tools and techniques of Management accounting; Role in decision making;</p>

	Relationship between management accounting and financial accounting. 10 Lectures
KripanjaliPradhani	<p>Part A Unit-II : Accounting for Material, Labour and Overhead Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis. Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment - time and piece rates. Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead - under and over absorption. 15 Lectures</p> <p>Part B Unit-V: Analysis and Interpretation of Financial Statement Concept and Nature of financial statement; Limitation of financial statement, Need of analysis, tools and techniques, Ratio analysis - Types, uses, significance and limitations; Liquidity, profitability and long term solvency ratios; Statement of changes in financial position; Cash flow statement as per Indian Accounting standards-3. 15 Lectures</p>
AnkitaUpadhayaya	<p>Part A Unit-III : Standard Costing Meaning of Standard cost & Standard costing; Steps involved in standard costing, Advantages of standard costing; Variance analysis; Classification of variance 10 Lectures</p> <p>Part B Unit-VI : Cost Volume Profit Analysis and Budget & Budgetary Control-Concept of C-V-P relationship, Break even analysis, Marginal costing as tools for pricing decisions and levels of activity planning, Meaning of Budget and Budgetary control; Types of Budgets - Fixed and Flexible, Master budget, Zero base budgeting, Performance budgeting, Standard costing Vs. Budgetary control. (Simple application) 15 Lectures</p>

Teaching Plan, Department of Management
Session: 2019-2020 (For Even Semesters)
B.Com. 6th Sem (Honours) Non-CBCS
Marketing of Services

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2020 to May 2020	Dr. Ganga Dhar Das	Unit-I : Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing. 20 Lectures
	Dr. Kripanjali Pradhani	Unit-III : Service system and customer behaviour; front office, back office operation system, service delivery system, need to know customer, customer as a decision maker, service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour. 20 Lectures
	Ankita Upadhaya	Unit-IV : Marketing of Banking & Insurance Service, Health Services, Tourism marketing, Hotel marketing, Transport marketing- concept, products, users, marketing mix, marketing process. 20 Lectures Unit-II : Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process. 20 Lectures

Teaching Plan, Department of Management
Session: 2020-2021 (For Odd Semesters)
B.Com. 3rd Sem (Honours) under CBCS
Management Principles and Applications

Period	Teachers allotted	Course contents distributed against teacher
August, 2020 to November 2	Dr. Ganga Dhar Das	Unit 3: Organising Process, Principles and Span of Management and emerging issues in management 13 Lecture

020	Dr. KripanjaliPradhani	Unit2:Planning, Environment Analysis and Decision Making 13 Lecture Unit4:Staffing, Motivation, Leadership and Communication 13 Lecture
	AnkitaUpadhayaya	Unit1: Evolution of management theories and thoughts 13 Lecture Unit 5 : Control process, techniques and 13 Lecture

TeachingPlan,DepartmentofManagement
Session:2020-2021(Foroddsemesters)
B.Com.3rdSem(Honours)underCBCS
Entrepreneurship

Period	Teachers allotted	Coursecontentsdistributedagainsteachteacher
August,2020 toNovember2020	Dr. Ganga Dhar Das	Unit 5 : Mobilizing resources for start-ups and basic start-up problems 10 Lecture
	Dr. KripanjaliPradhani	Unit 1 : Meaning, elements, importance problems and types of Entrepreneurship 10 Lecture Unit 4 : Sources of business ideas and feasibility, project report preparation, financial and non-financial institutions 20 Lecture
	AnkitaUpadhayaya	Unit 2 : Entrepreneurship and Micro Small and Medium Enterprise, Family business in India. 10 Lecture Unit 3 : Public and private system of simulation, venture capital, self-help group, angel investors, incubators, private equity fund. 10 Lecture

TeachingPlan,DepartmentofManagement
Session:2020-2021(Foroddsemesters)
B.Com.3rdSem(Honours)underCBCS
New Venture Planning

Period	Teachers allotted	Coursecontentsdistributedagainsteachteacher
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August,2020 toNovember2 020	Dr. Ganga Dhar Das	Unit 5: The Marketing Aspects of New Ventures, Analysis, Sales Analysis and Competition Analysis, Market Research, Pricing Decision. 08 Lecture Unit 6: Business Plan Preparation for New Ventures, Elements of a Business, Marketing. 08 Lecture
	Dr. KripanjaliPradhani	Unit 1 : Starting New Ventures Opportunity identification,Entrepreneurial imagination and creativity 08 Lecture Unit 4 : Search for Entrepreneurial Capital, Evaluating the Venture Capitalist, Financing stages. Alternate Sources of Financing , Angel Investors. 08 Lecture
	AnkitaUpadhayaya	Unit 2 :Methods to Initiate Ventures, acquiring and establishing new venture and franchising. 08 Lecture Unit 3 : Legal Challenges in Setting up Business, Intellectual Property protection, Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. 10 Lecture

Teaching Plan, Department of Management
Session: 2020-2021 (For odd semesters)
B.Com. 5th Sem (Honours) Non-CBCS
Customer Relation & Retail Trade Management

Period	Teachers allotted	Course contents distributed against teacher
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<p>August,2021 toNovember2 021</p>	<p>Dr. Ganga Dhar Das</p>	<p>Unit-1: Introduction – Meaning and significance of CRM, Strategies for building relationship, Relationship based pricing schemes, Developing Total Care Programmes, Reasons for Losing Customers.</p> <p>10 Lectures</p> <p>Unit-5: Types of Retail Stores-</p> <p>(d) Store Retailing, Development Stores, Supermarkets, Convenience Stores, Discount Stores, Catalogue Store, Malls – History of Malls, Types of, malls, growth of Malls in India, Dynamics among stakeholders of a Mall, mall management terminology.</p> <p>(e) Non-store relating – Direct Marketing, Automatic Vending, Mail Order Business, Tele-Shopping, Mobile Retailing, E-Marketing.</p> <p>(f) Decision making in retail trade.</p> <p>15 Lectures</p>
	<p>Dr. Kripanjali Pradhani</p>	<p>Unit-2: Building Customer Relationship – Customer acquisition, Inputs and Requisites for effective acquisition, Customer interaction routes, Factors influencing customer interaction and customer relation process.</p> <p>10 Lectures</p> <p>Unit-3: CRM Process, Implementation of CRM business transaction, CRM process of marketing organization. Information Technology and Customer Relationship Management, Key requirements for CRM, Market Dynamics relating to CRM channels of customers’ interaction, Necessity to adopt CRM.</p> <p>Unit-6 :</p> <p>(c) Concept of Tenant Mix–Meaning and concept, tenant mix plan, managing retail tenant mix, Issue considered in evolving tenant mix, policies for managing tenant mix.</p> <p>(d) Market Logistics – Meaning and objectives, market –logistic decisions– under processing, warehousing, inventory, transportation.</p> <p>15 Lectures</p>
	<p>Ankita Upadhyaya</p>	<p>Unit-4: Retail Marketing – Meaning, Characteristics, Importance, Factors affecting high retail growth in India. Theories of Retail Evolution – Cyclical Theories – Wheel of Retailing Theory and Accordion Theory and Evolutionary Theories – Direct Process Theory</p>

		and natural Selection Theory. Globalization of retailing environmental analysis. Retailing – responding to demographic trends. Retail Structure –ownership pattern. 15 Lectures
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Teaching Plan, Department of Management
Session: 2020-2021 (For Even Semesters)
B.Com. 4th Sem (Honours) under CBCS
Human Resource Management

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2021 to May 2021	Dr. Ganga Dhar Das	Unit 2: Acquisition of Human Resource Human Resource Planning, Quantitative and Qualitative dimensions, job analysis, job description and job specification, Recruitment and Selection Process, Methods and Sources. 15 Lectures
	Dr. Kripanjali Pradhani	Unit 3: Training and Development- Programmes, Types, Evaluating Training Effectiveness, Training Process Outsourcing, Management Development, Career Development, Managing employee well-being, concept of work life balance and quality of work life. 15 Lectures Unit 5: Maintenance, Employee health and safety, employee welfare, social security, Employer-Employee relations, VRS, downsizing, layoffs, retrenchment and ethics. 10 Lectures
	Vaneela Rani Das	Unit 1: Human Resource Management: Concept, Activities and Functions, Role Status and competencies of HR Manager, HR Policies, Emerging Challenges of Human Resource Management and Human Resource Information System and Human Resource Accounting. 10 Lectures Unit 4: Performance Appraisal, potential appraisal, employee counseling, transfers and promotions, Compensation- concept and policies, job evaluation, methods of wage payments, incentive plans and fringe benefits. 15 Lectures

Teaching Plan, Department of Management
Session: 2020-2021 (For Even Semesters)
B.Com. 6th Sem (Honours) Non-CBCS
Marketing of Services

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2021 to May 2021	Dr. Ganga Dhar Das	Unit-I : Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing. 20 Lectures
	Dr. Kripanjali Pradhani	Unit-III : Service system and customer behaviour; front office, back office operation system, service delivery system, need to know customer, customer as a decision maker, service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour. 20 Lectures
	Vaneela Rani Das	Unit-IV : Marketing of Banking & Insurance Service, Health Services, Tourism marketing, Hotel marketing, Transport marketing- concept, products, users, marketing mix, marketing process. 20 Lectures Unit-II : Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process. 20 Lectures

Teaching Plan, Department of Management
Session: 2022-2023 (For Odd Semesters)
B.Com. 3rd Sem (Honours) under CBCS
Management Principles and Applications

Period	Teachers allotted	Course contents distributed against teacher
August, 2022 to November 2	Dr. Ganga Dhar Das	Unit 3: Organising Process, Principles and Span of Management and emerging issues in management 13 Lecture

022	Dr. Kripanjali Pradhani	Unit2:Planning, Environment Analysis and Decision Making 13 Lecture Unit4:Staffing, Motivation, Leadership and Communication 13 Lecture
	Vaneela Rani Das	Unit1:Evolution of management theories and thoughts 13 Lecture Unit 5 : Control process, techniques and 13 Lecture

Teaching Plan, Department of Management
Session: 2022-2023 (For odd semesters)
B.Com. 3rd Sem (Honours) under CBCS
Entrepreneurship

Period	Teachers allotted	Course contents distributed against teacher
August, 2022 to November 2022	Dr. Ganga Dhar Das	Unit 5 : Mobilizing resources for start-ups and basic start-up problems 10 Lecture
	Dr. Kripanjali Pradhani	Unit 1 : Meaning, elements, importance problems and types of Entrepreneurship 10 Lecture Unit 4 : Sources of business ideas and feasibility, project report preparation, financial and non-financial institutions 20 Lecture
	Vaneela Rani Das	Unit 2 : Entrepreneurship and Micro Small and Medium Enterprise, Family business in India. 10 Lecture Unit 3 : Public and private system of simulation, venture capital, self-help group, angel investors, incubators, private equity fund. 10 Lecture

Teaching Plan, Department of Management
Session: 2022-2023 (For odd semesters)
B.Com. 3rd Sem (Honours) under CBCS
New Venture Planning

Period	Teachers allotted	Course contents distributed against teacher
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August,2022 toNovember2 022	Dr. Ganga Dhar Das	Unit 5: The Marketing Aspects of New Ventures, Analysis, Sales Analysis and Competition Analysis, Market Research, Pricing Decision. 08 Lecture Unit 6: Business Plan Preparation for New Ventures, Elements of a Business, Marketing. 08 Lecture
	Dr. Kripanjali Pradhani	Unit 1 : Starting New Ventures Opportunity identification,Entrepreneurial imagination and creativity 08 Lecture Unit 4 : Search for Entrepreneurial Capital, Evaluating the Venture Capitalist, Financing stages. Alternate Sources of Financing , Angel Investors. 08 Lecture
	Vaneela Rani Das	Unit 2 : Methods to Initiate Ventures, acquiring and establishing new venture and franchising. 08 Lecture Unit 3 : Legal Challenges in Setting up Business, Intellectual Property protection, Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. 10 Lecture

TeachingPlan,DepartmentofManagement
Session:2022-2023(ForOddSemesters)
B.Com.5thSem(Honours)underCBCS
Principles of Marketing

Period	Teachersallotted	Coursecontentsdistributedagainsteachteacher
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August,2022 toNovember2 022	Dr. Ganga Dhar Das	Unit 1: Nature, scope and importance of marketing, Marketing mix, Marketing environment. 13 Lectures
	Dr. Kripanjali Pradhani	Unit 3: Product mix, branding, packaging, labelling, product life cycle, new product development. 13 Lectures Unit 4: Pricing policies, strategies, channels of distribution, middle man, wholesaling, retailing, physical distribution. 13 Lectures
	Vaneela Rani Das	Unit 2: Consumer buying Behaviour &Market Segmentation 13 Lectures Unit 5: Promotion meaning and types, advertising, personnel selling, public relation, sales promotion, promotion mix and recent developments in marketing. 13 Lectures

TeachingPlan,DepartmentofManagement
Session:2022-2023(ForOddSemesters)
B.Com.5thSem(Honours)underCBCS
Advertising

Period	Teachersallotted	Coursecontentsdistributedagainstteacher
August,2022 toNovember2 022	Dr. Ganga Dhar Das	Unit 5: Advertising Agency, role, types and selection of advertising agency, social, ethical and legal aspects of advertising in India. 10 Lectures
	Dr. Kripanjali Pradhani	Unit 2: Media decision, major media types - their characteristics, internet as an advertising media, merits and demerits factors influencing media choice; media selection, media scheduling, and advertising through the Internet-media devices. 15 Lectures Unit 4: Measuring Advertising Effectiveness, Evaluating communication and sales effects and Pre- and Post-testing techniques. 15 Lectures
	Vaneela Rani Das	Unit 1: Communication Process, Advertising as a tool of communication, Meaning, nature and importance of advertising; Types of advertising, Advertising objectives, Audience analysis; Setting of advertising budget, Determinants and major methods. 10 Lectures Unit 3: Message Development, Advertising appeals, Advertising copy and elements, Preparing ads for different media. 15 Lectures

Teaching Plan, Department of Management
Session: 2022-2023 (For Even Semesters)
B.Com. 4th Sem (Honours) under CBCS
Human Resource Management

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2023 to May 2023	Dr. Ganga Dhar Das	Unit 2: Acquisition of Human Resource Planning, Quantitative and Qualitative dimensions, job analysis job description and job specification, Recruitment and Selection Process, Methods and Sources. 15 Lectures
	Dr. Kripanjali Pradhani	Unit 3: Training and Development- Programmes, Types, Evaluating Training Effectiveness, Training Process Outsourcing, Management Development, Career Development, Managing employee well-being, concept of work life balance and quality of work life. 15 Lectures Unit 5: Maintenance, Employee health and safety, employee welfare, social security, Employer-Employee relations, VRS, downsizing, layoffs, retrenchment and ethics. 10 Lectures
	Vaneela Rani Das	Unit 1: Human Resource Management: Concept, Activities and Functions, Role Status and competencies of HR Manager, HR Policies, Emerging Challenges of Human Resource Management and Human Resource Information System and Human Resource Accounting. 10 Lectures Unit 4: Performance Appraisal, potential appraisal, employee counseling, transfers and promotions, Compensation- concept and policies, job evaluation, methods of wage payments, incentive plans and fringe benefits. 15 Lectures

Teaching Plan, Department of Management
Session: 2022-2023 (For Even Semesters)
B.Com. 6th Sem (Honours) under CBCS
Consumer Affairs and Customer Care

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2023 to May 2023	Dr. Ganga Dhar Das	Unit 2: The Consumer Protection Act, 1986 (CPA), defect in goods, unfair trade practice, restrictive trade practice. Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights, Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA. 13 Lecture
	Dr. Kripanjali Pradhani	Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint, Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice. 13 lectures Unit 5: Consumer Protection in India, Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Product testing, Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance and ISO. 13 Lectures

Vaneela Rani Das	<p>Unit 1: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Alternatives available to Dissatisfied Consumers, Corporate Redress Systems and Public Redress Systems.</p> <p>13 Lectures</p> <p>Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism</p> <ol style="list-style-type: none"> i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI (an overview) v. Electricity Supply: Electricity Regulatory Commission vi. Advertising: ASCI <p>13 Lectures</p>
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Teaching Plan, Department of Management

Session: 2018-2019 (For Odd Semesters)

B.Com. 1st Sem (Honours) under Non-CBCS

**Business Organization & Entrepreneurship
Development**

Period	Teachers allotted	Course contents distributed against teacher
August, 2018 to November 2018	Dr. Ganga Dhar Das	<p>Part A</p> <p>UNIT-I</p> <p>MNC'S – features, forms, advantages and limitations, Joint sector – features and importance. Franchising – forms, merits, demerits. Micro enterprise – small, medium enterprise – concept of virtual & learning Organization</p> <p>14 Lectures</p> <p>Part B</p>

		<p>UNIT-IV Entrepreneurship- meaning, concepts of entrepreneurship, Nature of entrepreneurship, functions and significance of entrepreneurship, qualities of an entrepreneur, entrepreneurial, types of and entrepreneurial theories, (social, economic & psychological), creativity and innovation in entrepreneurship and intrapreneurship. 14 Lectures</p>
PurabiKakati		<p>Part A UNIT-II Business combinations; causes, types, forms; merger and acquisition policies in India, Setting up a new enterprise; site selection, location theories, (Max Weber & Sargent Florence), size of business unit, optimum firm, survival of small business. 12 Lectures</p> <p>Part B UNIT-V Promotion of a new venture; Environmental analysis, stages in promotion of new ventures, legal formalities, and documents, sources of funds; Venture capital – concepts & types, venture capital finance in India. Entrepreneurship education and training; EDP'S – concept, objectives and importance, selection of trainees, target groups. Course contents in EDP, measurement of effectiveness of EDP, institutions involved in promotion of EDP. 14 Lectures</p>
Bhupali Pathak		<p>Part A UNIT-III Production, productivity, and rationalization; Meaning and scope of Production Management, production planning process, and quality control; Productivity – meaning, factors influencing productivity, causes of low productivity; Rationalization – meaning, aims and objectives, benefits, and limitations. 14 Lectures</p> <p>UNIT-VI Role of entrepreneurs in socio-economic development; Role of entrepreneurs in export promotion, and import substitution; introduction, entrepreneurial performance and growth, Role of government in entrepreneurship development. 12 Lectures</p>

Teaching Plan, Department of Management

Session: 2018-2019 (For odd semesters)

B.Com. 3rd Sem (Honours) under Non-CBCS

Industrial Relation and Labour Laws

Period	Teachers allotted	Course contents distributed against each teacher
August, 2018 to November 2018	Dr. Ganga Dhar Das	<p>Part A UNIT-I: Concept of Industrial Relations: Importance, Scope & Aspects of Industrial Relations, Factor Affecting Industrial Relations, Different approaches/perspectives of Industrial Relations, employers, employees & government – Role in Industrial Relations, concept of Labour welfare & labour welfare officer, importance of workers education. 20 Lectures</p> <p>Part B Unit II: 1. Factories Act, 1948: Scope, Importance Definitions, Provisions regarding health, Safety, & Welfare of workers, employment of women & young persons. 2. Payment of Bonus Act, 1956: Scope & application, importance definitions, allocable & available surplus, eligibility of bonus, payment of minimum & maximum bonus, deductions from bonus. 3. Payment of wages Act, 1936: Objectives & Scope importance definitions, responsibility of payment of wages, time and mode of payment, authorized deductions, illegal deductions. 20 Lectures</p>
	Purabi Kakati	<p>Part A UNIT-II: Industrial Disputes- meaning, concept, essentials, classification, impact & causes strikes – lock outs. Collective Bargaining – meaning, features & different forms. Tripartite & bipartite bodies – evolution. Worker participation in management- forms & levels. Trade Unions – features & functions, recognition 10 Lectures</p> <p>Part B Unit III: Miscellaneous Legislations: 1. The Mines Act, 1952. 2. The Plantation Labour Act, 1951. 3. The Contract Labour (Regulation & Abolition) Act, 1970. 4. The Child Labour (Prohibition & Regulation) Act, 1986. 5. The Workmen’s Compensation Act, 1923. Objectives & Scope of the above Act.</p>

Bhupali Pathak

Part A

UNIT-III :

Settlement Machinery- conciliation & mediation, arbitration, adjudication.

10 Lectures

Part B

Unit-I:

3. Trade Union Act, 1926- Objectives, importance, definitions, registration of Trade Union, duties & liabilities, rights & privileges of Regd. Trade Union.
4. Industrial Employment (Standing Orders) –Objectives, importance, definitions, Sec-2, Industrial dispute meaning, prohibition of strikes & lockouts, illegal strikes & lockouts, lay-off, retrenchment & closure Industrial Employment (Standing Orders) –Objectives, importance, definitions, Sec-2, Industrial dispute meaning, prohibition of strikes & lockouts, illegal strikes & lockouts, lay-off, retrenchment & closure.

20 Lectures

Teaching Plan, Department of Management
Session: 2018-2019 (For odd semesters)
B.Com. 5th Sem (Honours) Non-CBCS
Customer Relation & Retail Trade Management

Period	Teachers allotted	Course contents distributed against teacher
August, 2018 to November 2018	Dr. Ganga Dhar Das	<p>Unit-1: Introduction – Meaning and significance of CRM, Strategies for building relationship, Relationship based pricing schemes, Developing Total Care Programmes, Reasons for Losing Customers.</p> <p>10 Lectures</p> <p>Unit 5: Types of Retail Stores-</p> <p>(g) Store Retailing, Development Stores, Supermarkets, Convenience Stores, Discount Stores, Catalogue Store, Malls – History of Malls, Types of, malls, growth of Malls in India, Dynamics among stakeholders of a Mall, mall management terminology.</p> <p>(h) Non-store relating – Direct Marketing, Automatic Vending, Mail Order Business, Tele-Shopping, Mobile Retailing, E-Marketing.</p> <p>(i) Decision making in retail trade.</p> <p>15 Lectures</p>
	Purabi Kakati	<p>Unit-2: Building Customer Relationship – Customer acquisition, Inputs and Requisites for effective acquisition, Customer interaction routes, Factors influencing customer interaction and customer relation process.</p> <p>10 Lectures</p> <p>Unit-3: CRM Process, Implementation of CRM business transaction, CRM process of marketing organization. Information Technology and Customer Relationship Management, Key requirements for CRM, Market Dynamics relating to CRM channels of customers' interaction, Necessity to adopt CRM.</p> <p>Unit-6 : (e) Concept of Tenant Mix–Meaning and concept, tenant mix plan, managing retail</p>

	<p>tenant mix, Issue considered in evolving tenant mix, policies for managing tenant mix.</p> <p>(f) Market Logistics – Meaning and objectives, market –logistic decisions– under processing, warehousing, inventory, transportation.</p> <p>15 Lectures</p>
Bhupali Pathak	<p>Unit-4: Retail Marketing – Meaning, Characteristics, Importance, Factors affecting high retail growth in India.</p> <p>Theories of Retail Evolution – Cyclical Theories – Wheel of Retailing Theory and Accordion Theory and Evolutionary Theories – Direct Process Theory and natural Selection Theory.</p> <p>Globalization of retailing environmental analysis. Retailing – responding to demographic trends. Retail Structure –ownership pattern.</p> <p>15 Lectures</p>

Teaching Plan, Department of Management
Session: 2018-2019 (For Even Semesters)
B.Com. 2nd Sem (Honours) under Non CBCS
Human Resource Planning and Development

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2019 to May 2019	Dr. Ganga Dhar Das	<p>UNIT-III: Performance Appraisal and Human Resource mobility – concept and objectives of performance appraisal methods of performance appraisal, Appraisal of potential, concept of promotion, transfer and demotion, downsizing strategy, VRS and Employee Turnover.</p> <p>15 Lectures</p>
	Kripanjali Pradhani	<p>UNIT-II: Employee training, Executive Development and career Management, Meaning and importance of training, Identification of training needs, Evaluating training effectiveness, outsourcing, concepts and methods of executive development, Meaning and advantages of career planning, concepts of replacement planning and succession planning, Measures for successive career planning.</p> <p>15 Lectures</p> <p>UNIT-IV: Measurement of HRP, Human Resource</p>

	<p>Accounting: Meaning, Advantages and limitations of Human Resource Accounting, methods of valuation of human resources. Human Resource Audit: Meaning, advantages and techniques of Human Resource Audit.</p> <p>Human Resource Information System: Meaning and importance of HRIS, steps involved in designing and developing a sound Human resource Information system.</p> <p>15 Lectures</p>
AnkitaUpadhayaya	<p>UNIT-I: Nature and scope of HRP and HRD, HRP: Nature of HRP, Importance of HRP, Human Resource Planning process,</p> <p>Demand forecasting and supply forecasting of human resources; concept of job analysis, uses and techniques of job analysis, concept of job description and job specification.</p> <p>HRD: concept of HRD, features of HRD, difference between HRD and HRM, Need for HRD in the Indian context, Qualities of HRD manager, Employee counselling quality circles.</p> <p>15 Lectures</p> <p>UNIT-V</p> <p>a. Managerial Control & Management of Management of Change</p> <p>b. Managerial Control: Concept & techniques of control.</p> <p>c. Management of Changes.</p> <p>15 Lectures</p>

Teaching Plan, Department of Management
Session: 2018-2019 (For Even Semesters)
B.Com. 2nd Sem (Honours) under Non-CBCS
Principles of Management

Period	Teachers allotted	Course contents distributed against teacher
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Jan,2019 toMay 2019	Dr. Ganga Dhar Das	<p>UNIT-III</p> <p>1) Types of organization : Introduction, line/ functional/ line & staff, their characteristics, advantages, disadvantages and suitability, project organization, matrix organization.</p> <p>2) Departmentation : Introduction, definition, process, need, basis of departmentation, types of departmentation, advantages and disadvantages.</p> <p>3) Span of management : Introduction, ,meaning, factors, Graicunas theory.</p> <p>4) Authority and responsibility : Introduction, definition, characteristics, sources, formal authority, limits of authority, responsibility, delegation – advantages/ problems, steps, pre requisites and principles.</p> <p>15 Lectures</p>
	KripanjaliPradhani	<p>UNIT-I</p> <p>1) Development of management thought; Introduction, scientific management, principles of management (Henri Fayol), theories of management – pre-scientific management era, scientific management era, human relation era (1930-1950), social science era.</p> <p>2) Brief history of management thought: Modern management thought: Contribution of P. F. Drucker, H. Simon, T. Peters and M. Porter.</p> <p>15 Lectures</p> <p>UNIT-IV</p> <p>1) Motivation : Introduction, meaning, definition, nature, characteristics, need, importance, elements, theories– Maslow, McGregor, Herzberg and Ouchi, financial and non-financial incentives, carrot and stick approach, contingency approach.</p> <p>2) Leadership : Introduction, characteristics, importance, qualities, styles, techniques.</p> <p>3) Communication : Introduction, definition, characteristics, importance, factors, barriers, process, classification, methods, channels, types.</p> <p>15 Lectures</p>
	AnkitaUpadhayaya	<p>UNIT-II</p> <p>1) Planning : Introduction; definition, significance, limitations, principles, process, types, strategies (objectives, goals, policies, procedures, methods rules), planning premises, MBO-features, process, benefits and problems.</p> <p>2) Decision making : Introduction, definition, characteristics, process, principles, problems, types, approaches.</p> <p>3) Forecasting : Meaning, definition, features, process,</p>

	<p>elements, importance, areas of forecasting, techniques/methods, advantages, limitations, differences between forecasting and planning.</p> <p>15 Lectures</p> <p>UNIT-V</p> <p>a. Managerial Control & Management of Management of Change</p> <p>b. Managerial Control: Concept & techniques of control.</p> <p>c. Management of Changes.</p> <p>15 Lectures</p>
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Teaching Plan, Department of Management
Session: 2018-2019 (For Even Semesters)
B.Com. 4th Sem (Honours) under Non-CBCS
Cost And Management Accounting

Period	Teachers allotted	Course contents distributed against each teacher
Jan, 2019 to May 2019	Dr. Ganga Dhar Das	<p>Part A</p> <p>Unit-I : Introduction</p> <p>Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and</p>

		<p>Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.</p> <p>15 Lectures</p> <p>Part B</p> <p>Unit-IV : Introduction</p> <p>Meaning and definition of Management Accounting; Nature, scope and objectives of management accounting; tools and techniques of Management accounting; Role in decision making; Relationship between management accounting and financial accounting.</p> <p>10 Lectures</p>
	KripanjaliPradhani	<p>Part A</p> <p>Unit-II : Accounting for Material, Labour and Overhead</p> <p>Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis. Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment - time and piece rates. Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead - under and over absorption.</p> <p>15 Lectures</p> <p>Part B</p> <p>Unit-V: Analysis and Interpretation of Financial Statement</p> <p>Concept and Nature of financial statement; Limitation of financial statement, Need of analysis, tools and techniques, Ratio analysis - Types, uses, significance and limitations; Liquidity, profitability and long term solvency ratios; Statement of changes in financial position; Cash flow statement as per Indian Accounting standards-3.</p> <p>15 Lectures</p>
	AnkitaUpadhayaya	<p>Part A</p> <p>Unit-III : Standard Costing</p> <p>Meaning of Standard cost & Standard costing; Steps involved in standard costing, Advantages of standard costing; Variance analysis; Classification of variance</p> <p>10 Lectures</p> <p>Part B</p> <p>Unit-VI : Cost Volume Profit Analysis and Budget & Budgetary Control-Concept of C-V-P relationship, Break even analysis, Marginal costing as tools for pricing decisions and levels of activity planning, Meaning of Budget and Budgetary control; Types of Budgets - Fixed and Flexible, Master budget, Zero base budgeting, Performance budgeting, Standard costing Vs. Budgetary control. (Simple application)</p>

		15 Lectures
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Teaching Plan, Department of Management
Session: 2018-2019 (For Even Semesters)
B.Com. 6th Sem (Honours) Non-CBCS

Marketing of Services

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2019 to May 2019	Dr. Ganga Dhar Das	Unit-I : Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing. 20 Lectures
	Dr. Kripanjali Pradhani	Unit-III : Service system and customer behaviour; front office, back office operation system, service delivery system, need to know customer, customer as a decision maker, service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour. 20 Lectures
	Ankita Upadhaya	Unit-IV : Marketing of Banking & Insurance Service, Health Services, Tourism marketing, Hotel marketing, Transport marketing- concept, products, users, marketing mix, marketing process. 20 Lectures Unit-II : Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process. 20 Lectures

Teaching Plan, Department of Management
Session: 2021-2022 (For Odd Semesters)
B.Com. 3rd Sem (Honours) under CBCS
Management Principles and Applications

Period	Teachers allotted	Course contents distributed against teacher

August,2021 toNovember2 021	Dr. Ganga Dhar Das	Unit3: Organising Process, Principles and Span of Management and emerging issues in management 13 Lecture
	Dr. Kripanjali Pradhani	Unit2:Planning, Environment Analysis and Decision Making 13 Lecture Unit4:Staffing, Motivation, Leadership and Communication 13 Lecture
	Vaneela Rani Das	Unit1:Evolution of management theories and thoughts 13 Lecture Unit 5 : Control process, techniques and 13 Lecture

TeachingPlan,DepartmentofManagement
Session:2021-2022(Foroddsemesters)
B.Com.3rdSem(Honours)underCBCS
Entrepreneurship

Period	Teachersallotted	Coursecontentsdistributedagainsteachteacher
August,2021 toNovember2 021	Dr. Ganga Dhar Das	Unit 5 : Mobilizing resources for start-ups and basic start-up problems 10 Lecture
	Dr. Kripanjali Pradhani	Unit 1 : Meaning, elements, importance problems and types of Entrepreneurship 10 Lecture Unit 4 : Sources of business ideas and feasibility, project report preparation, financial and non-financial institutions 20 Lecture
	Vaneela Rani Das	Unit 2 : Entrepreneurship and Micro Small and Medium Enterprise, Family business in India. 10 Lecture Unit 3 : Public and private system of simulation, venture capital, self-help group, angel investors, incubators, private equity fund. 10 Lecture

TeachingPlan,DepartmentofManagement
Session:2021-2022(Foroddsemesters)
B.Com.3rdSem(Honours)underCBCS
New Venture Planning

Period	Teachers allotted	Course contents distributed against teacher
August, 2021 to November 2021	Dr. Ganga Dhar Das	Unit 5: The Marketing Aspects of New Ventures, Analysis, Sales Analysis and Competition Analysis, Market Research, Pricing Decision. 08 Lecture Unit 6: Business Plan Preparation for New Ventures, Elements of a Business, Marketing. 08 Lecture
	Dr. Kripanjali Pradhani	Unit 1 : Starting New Ventures Opportunity identification, Entrepreneurial imagination and creativity 08 Lecture Unit 4 : Search for Entrepreneurial Capital, Evaluating the Venture Capitalist, Financing stages. Alternate Sources of Financing , Angel Investors. 08 Lecture
	Vaneela Rani Das	Unit 2 : Methods to Initiate Ventures, acquiring and establishing new venture and franchising. 08 Lecture Unit 3 : Legal Challenges in Setting up Business, Intellectual Property protection, Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. 10 Lecture

Teaching Plan, Department of Management
Session: 2021-2022 (For Odd Semesters)
B.Com. 5th Sem (Honours) under CBCS
Principles of Marketing

Period	Teachersallotted	Coursecontentsdistributedagainsteachteacher
August,2021 toNovember2 021	Dr. Ganga Dhar Das	Unit 1: Nature, scope and importance of marketing, Marketing mix, Marketing environment. 13 Lectures
	Dr. Kripanjali Pradhani	Unit 3: Product mix, branding, packaging, labelling, product life cycle, new product development. 13 Lectures Unit 4: Pricing policies, strategies, channels of distribution, middle man, wholesaling, retailing, physical distribution. 13 Lectures
	Vaneela Rani Das	Unit 2: Consumer buying Behaviour &Market Segmentation 13 Lectures Unit 5: Promotion meaning and types, advertising, personnel selling, public relation, sales promotion, promotion mix and recent developments in marketing. 13 Lectures

TeachingPlan,DepartmentofManagement
Session:2021-2022(ForOddSemesters)
B.Com.5thSem(Honours)underCBCS
Advertising

Period	Teachersallotted	Coursecontentsdistributedagainsteachteacher
August,2021 toNovember2 021	Dr. Ganga Dhar Das	Unit 5: Advertising Agency, role, types and selection of advertising agency, social, ethical and legal aspects of advertising in India. 10 Lectures
	Dr. Kripanjali Pradhani	Unit 2: Media decision, major media types - their characteristics, internet as an advertising media, merits and demerits factors influencing media choice; media selection, media scheduling, and advertising through the Internet-media devices. 15 Lectures Unit 4: Measuring Advertising Effectiveness, Evaluating communication and sales effects and Pre- and Post-testing techniques. 15 Lectures
	Vaneela Rani Das	Unit 1: Communication Process, Advertising as a tool of communication, Meaning, nature and importance of advertising; Types of advertising, Advertising objectives, Audience analysis; Setting of advertising budget, Determinants and major methods. 10 Lectures Unit 3: Message Development, Advertising appeals, Advertising

		copy and elements, Preparing ads for different media. 15 Lectures
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Teaching Plan, Department of Management
Session: 2021-2022 (For Even Semesters)
B.Com. 4th Sem (Honours) under CBCS
Human Resource Management

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2022 to May 2022	Dr. Ganga Dhar Das	Unit 2: Acquisition of Human Resource Planning, Quantitative and Qualitative dimensions, job analysis job description and job specification, Recruitment and Selection Process, Methods and Sources. 15 Lectures
	Dr. Kripanjali Pradhani	Unit 3: Training and Development- Programmes, Types, Evaluating Training Effectiveness, Training Process Outsourcing, Management Development, Career Development, Managing employee well-being, concept of work life balance and quality of work life. 15 Lectures Unit 5: Maintenance, Employee health and safety, employee welfare, social security, Employer-Employee relations, VRS, downsizing, layoffs, retrenchment and ethics. 10 Lectures
	Vaneela Rani Das	Unit 1: Human Resource Management: Concept, Activities and Functions, Role Status and competencies of HR Manager, HR Policies, Emerging Challenges of Human Resource Management and Human Resource Information System and Human Resource Accounting. 10 Lectures Unit 4: Performance Appraisal, potential appraisal, employee counseling, transfers and promotions, Compensation- concept and policies, job evaluation, methods of wage payments, incentive plans and fringe benefits. 15 Lectures

Teaching Plan, Department of Management
Session: 2021-2022 (For Even Semesters)
B.Com. 6th Sem (Honours) under CBCS
Consumer Affairs and Customer Care

Period	Teachers allotted	Course contents distributed against teacher
Jan, 2022 to May 2022	Dr. Ganga Dhar Das	<p>Unit 2: The Consumer Protection Act, 1986 (CPA), defect in goods, unfair trade practice, restrictive trade practice. Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights, Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.</p> <p>13 Lecture</p>
	Dr. Kripanjali Pradhani	<p>Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint, Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.</p> <p>13 lectures</p> <p>Unit 5: Consumer Protection in India, Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Product testing, Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance and ISO.</p> <p>13 Lectures</p>

Vaneela Rani Das	<p>Unit 1: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Alternatives available to Dissatisfied Consumers, Corporate Redress Systems and Public Redress Systems.</p> <p>13 Lectures</p> <p>Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism</p> <ol style="list-style-type: none"> i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI (an overview) v. Electricity Supply: Electricity Regulatory Commission vi. Advertising: ASCI <p>13 Lectures</p>
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