

Durgapur Women's College

(Affiliated to Kazi Nazrul University)

Mahatma Gandhi Road

Durgapur-713209

Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 1st

Major/Minor/Hons/Prog: 3 Years Degree Course

Course Name: Financial Accounting

Course Code: Major

Credit (No. of Hours per Week): 5

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction: Conceptual Framework	Rupak Das	Lecture with ICT Tools	Introductin to Financial Accounting, Pearson	8
II	Preparation of Financial Statements:	Rupak Das	Lecture Chalk and Board	Advanced Accounts VOL.I	6
III	Accounting for consignment	Rupak Das	Lecture Chalk and Board	Financial Accounting, Pearson Education	7
IV	Royalties	Rupak Das	Lecture Chalk and Board	Financial Accounting, Pearson	7
V	Hire Purchase and Installment Payment System	Rupak Das	Lecture Chalk and Board	Financial Accounting I, Oxford	12

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VI	Insurance Claim	Rupak Das	Lecture Chalk and Board	Financial Accounting I	10
VII	Accounting for Partnership Firm	Rupak Das	Lecture Chalk and Board	Financial Accounting, PHI Learning	10
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards):

Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.

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Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 1st

Major/Minor/Hons/Prog: 3 Years Degree Course

Course Name: Principles of Management

Course Code: Minor

Credit (No. of Hours per Week): 5

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction	Samrat Dasgupta	Lecture with ICT Tools	Principles of Management, McGraw Hill Education	8
II	Planning and Decision Making	Samrat Dasgupta	Lecture with ICT Tools	Business Management	6
III	Organizing	Samrat Dasgupta	Tutorial with ICT Tools	Principles and Practice of Management	7
IV	Directing and Staffing	Samrat Dasgupta	Tutorial with ICT Tools	Management	7
V	Motivation and Leadership	Samrat Dasgupta	Tutorial with ICT Tools	Principles of Management	12
VI	Controlling	Samrat Dasgupta	Tutorial with ICT Tools	Management Principles and Application, Cengage Learning	10

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VII	Company Management	Samrat Dasgupta	Tutorial with ICT Tools	Essentials of Management	10
Total No. of Hours allotted to the Course					60

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Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 1st

Major/Minor/Hons/Prog: 3 Years Degree Course

Course Name: Microeconomics

Course Code: Multi-Disciplinary

Credit (No. of Hours per Week): 5

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books / Journals/E-Content	No. of Hours Allotted to the Topic/Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Basics of Demand & Supply	Krishanu Sarkar	Lecture with ICT Tools	Economics. Tata Mc-Graw Hill	10
II	Theory of Consumer Behaviour	Krishanu Sarkar	Lecture Chalk and Board	Modern Micro-Economics	10
III	Theory of Production and Costs	Krishanu Sarkar	Tutorial with ICT Tools	Managerial Economics, Oxford University	10
IV	Market Structure	Krishanu Sarkar	Lecture Chalk and Board	Managerial Economics, Tata McGraw Hill	10
V	Factor Price Determination	Krishanu Sarkar	Lecture Chalk and Board	"A Textbook of Economic Theory"	20
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards):

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Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 1st

Major/Minor/Hons/Prog: 3 Years Degree Course

Course Name: Entrepreneurship Development

Course Code: Skill Enhancement Course(SEC)

Credit (No. of Hours per Week): 5

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Entrepreneurship	Rupak Das	Lecture with ICT Tools	Entrepreneurship:The Ten Commandments for Building a Growth Company	10
II	Creativity	Rupak Das	Lecture Chalk and Board	Entrepreneurship: Strategies and Resources	10
III	Innovation	Rupak Das	Tutorial with ICT Tools	Entrepreneurship:New Venture Creation	10
IV	Enterprise Formation	Rupak Das	Lecture Chalk and Board	Entrepreneurship. Oxford University	10
V	Understanding and Analysing Business Opportunities	Rupak Das	Lecture Chalk and Board	Entrepreneurship Development	20
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards):

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Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 2nd

Major/Minor/Hons/Prog: 3-Year Degree Course

Course Name: Cost Accounting

Course Code: Major

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books / Journals/E-Content	No. of Hours Allotted to the Topic/Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction	Rupak Das	Lecture with ICT Tools	Cost Accounting, McGraw Hill Education	8
II	Material	Rupak Das	Lecture Chalk and Board	Cost Accounting, Principles and Practice	7
III	Labour	Rupak Das	Tutorial with ICT Tools	Advanced Cost and Management Accounting	8
IV	Overheads	Rupak Das	Lecture Chalk and Board	Management and Cost Accounting, Cengage Learning	12
V	Method of Costing	Rupak Das	Lecture Chalk and Board	Cost and Management Accounting, Dey Book Concern	12
VI	Variance Analysis	Rupak Das	Lecture Chalk and Board	Cost Accounting: Principles	8

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				and Practice, Pearson	
VII	Cost Accounting Systems	Rupak Das	Lecture Chalk and Board	Cost Accounting: Theory and Problems	5
Total No. of Hours allotted to the Course					60

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Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.

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Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 2nd

Major/Minor/Hons/Prog: 3-Year Degree Course

Course Name: Principles of Marketing Management

Course Code: Minor

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books / Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction to Marketing	Samrat Dasgupta	Lecture with ICT Tools	Marketing(14 th ed.), McGraw Hill	8
II	Marketing Environment	Samrat Dasgupta	Tutorial with ICT Tools	Principles of Marketing.PHI	7
III	Consumer Behavior	Samrat Dasgupta	Tutorial with ICT Tools	Principles of Marketing, Pearson	8
IV	Product Decisions	Samrat Dasgupta	Tutorial with ICT Tools	Principles of Marketing.Taxmann's	12
V	Pricing Decisions	Samrat Dasgupta	Lecture with ICT Tools	Principles of Marketing, Pearson	12
VI	Place and Promotion Decisions	Samrat Dasgupta	Lecture with ICT Tools	Principles of Marketing.PHI	8
VII	Developments in Marketing	Samrat Dasgupta	Lecture with ICT Tools	Marketing(14 th ed.), McGraw Hill	5
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards):

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Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 2nd

Major/Minor/Hons/Prog: 3-Year Degree Course

Course Name: Macro Economics

Course Code: Multi-Disciplinary

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books / Journals/E-Content	No. of Hours Allotted to the Topic/Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Basic Concepts and National Income Determination	Krishanu Sarkar	Lecture with ICT Tools	Macroeconomics, Pearson Education	10
II	Consumption Function	Krishanu Sarkar	Tutorial with ICT Tools	Macroeconomic Theory and Policy	10
III	Economy in the Short Run and IS-LM Framework	Krishanu Sarkar	Tutorial with ICT Tools	Macroeconomic Analysis	10
IV	Demand for money and Supply of money	Krishanu Sarkar	Tutorial with ICT Tools	Principles of Macroeconomics	10
V	Inflation, Unemployment and Labor Market	Krishanu Sarkar	Lecture with ICT Tools	Macroeconomics, McGraw Hill Education	20
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards):

Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.

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Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 2nd

Major/Minor/Hons/Prog: 3-Year Degree Course

Course Name: Computer Application In Business

Course Code: Skill Enhancement Course(SEC)

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books / Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Data Processing	Samrat Dasgupta	Lecture with ICT Tools	Fundamentals of Database Systems, Pearson Education	10
II	Word Processing	Samrat Dasgupta	Tutorial with ICT Tools	Computer Application in Business, Taxmann's	10
III	Preparing Presentations	Samrat Dasgupta	Tutorial with ICT Tools	Computer Application in Business, Scholar Tech Press	10
IV	Spreadsheet and its Business Applications	Samrat Dasgupta	Tutorial with ICT Tools	Computer Application in Business, Galgotia Publishing	10
V	Computerised Accounting Systems (ERP-Tally)	Samrat Dasgupta	Lecture with ICT Tools	Data Analysis & Business Modeling, PHI	20
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards):

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Lesson Plan (Academic Year: 2024-2025)

Department: Commerce

Semester: 3rd

Major/Minor/Hons/Prog: B.Com (Program)

Course Name: Human Resource Management

Course Code: BCOMMN301 (Minor)

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction	Samrat Dasgupta	Lecture with ICT Tools	Fundamentals of Human Resources Management. India: Wiley	11
II	Human Resource Planning, Recruitment, and Selection	Samrat Dasgupta	Lecture Chalk and Board	Human Resource Management. Pearson	10
III	Training & Development	Samrat Dasgupta	Tutorial with ICT Tools	Human Resource Management: A Case Study Approach. CIPD	9
IV	Job Evaluation, Performance Appraisal and Compensation	Samrat Dasgupta	Lecture Chalk and Board	Human Resource Management : Text and cases.	10

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				Excel	
V	Compensation Management	Samrat Dasgupta	Lecture Chalk and Board	Management of Human Resources. Sun India	10
VI	Employee Maintenance and Employer Employee Relations	Samrat Dasgupta	Lecture Chalk and Board	Managing Human Resources, Prentice Hall. New Jersey	5
VII	Human Resource Management in Changing Environment	Samrat Dasgupta	Lecture Chalk and Board	Human Resources Management, MacMillan. Delhi	5
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards): Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total become

Lesson Plan (Academic Year:2024-2025)

Department: Commerce

Semester: 3rd

Major/Minor/Hons/Prog: B.Com (Program)

Course Name: Indian Economy

Course Code: BCOMMMD301

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

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Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Basic Features of Indian Economy	Mahananda Kanjilal	Lecture with ICT Tools	Indian Economy, Himalaya Publishing House	11
II	Agriculture	Mahananda Kanjilal	LectureChalk and Board	Indian Economics, Sultan Chand & Sons	9
III	Industry	Krishanu Sarkar	Tutorial with ICT Tools	Indian Economy, S.Chand & Company	20
IV	Financial Sector	Krishanu Sarkar	Tutorial with ICT Tools	Indian Economy, Pearson	10
V	(i)Planning in India (ii)Economic Reforms	Moumita Karmakar	Tutorial with ICT Tools	The Indian Economy Since 1991, Pearson	10
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards):

Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.

Lesson Plan (Academic Year:2024-2025)

Department: Commerce

Semester: 3rd

Major/Minor/Hons/Prog: B.Com (Program)

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Course Name: FINANCIAL ACCOUNTING-II

Course Code: BCOMMJ301

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Theoretical Framework and Basic Concept	Rupak Das	Lecture with ICT Tools	"Fundamentals of Financial Accounting" Taxmann	11
II	Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory	Rupak Das	Lecture Chalk and Board	"Financial Accounting" Vikas Publishing House Pvt.Ltd.	9
III	(i)Business Projection (ii)Investment Accounting	Rupak Das	Tutorial with ICT Tools	"Advanced Accounts. Vol.- I." Sultan Chand Publishing	10
IV	Accounting for Inland Branches, Departments	Rupak Das	Lecture Chalk and Board	"Financial Accounting" Gayatri Publications, Guwahati	10
V	Self &Sectional Balancing System	Rupak Das	Lecture Chalk and Board	"Financial Accounting" Cengage Learning, Boston	7
VI	Advanced Issues in Partnership Accounts	Rupak Das	Lecture Chalk and Board	"Financial Accounting" Taxmann Publication, New	7

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				Delhi	
VII	Government Accounting	Rupak Das	Lecture Chalk and Board	"Financial Accounting" Singhal Publication	6
Total No. of Hours allotted to the Course					60

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Lesson Plan (Academic Year:2024-2025)

Department: Commerce

Semester: 3rd

Major/Minor/Hons/Prog: B.Com (Program)

Course Name: Direct Tax

Course Code: BCOMKJ302

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction		Lecture with ICT Tools	Income Tax Law and Practice V.P. Gaur & D.B Narang, Kalyani Publishers	21

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II	Income from Salaries		LectureChalk and Board	Taxation: Dr. M.N. Ravi, PBP	19
III	Income from House Property		Tutorial with ICT Tools	Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann	20
IV	Profits and Gains of Business or Profession			Income Tax: B.B. Lal, Pearson Education	
V	Capital Gains and Income from Other Sources			Himalaya publishing House Pvt. Ltd.	
VI	Set off and Carry Forward, Deductions and Rebate			Income Tax: Johar, McGrawHill Education	
VII	Direct Tax Management			Direct Tax Law and Practice: Ahuja Girish	
Total No. of Hours allotted to the Course					60

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Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5 x 12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.

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Lesson Plan (Academic Year: 2024 - 2025)

Department: Commerce

Semester: 4th

Major/Minor/Hons/Prog: 3 Years degree course

Course Name: Corporate Accounting

Course Code: BCOMPC401

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Accounting for Share Capital and Debentures	Samrat Dasgupta	Lecture with ICT Tools	Corporate Accounting Bhushan Kumar Publishers	6
II	Financial Statements of a Company	Samrat Dasgupta	Lecture Chalk and Board	Corporate Accounting Kumar , Alok	4
III	Valuation of Shares	Samrat Dasgupta	Tutorial with ICT Tools	Monga , J.R Corporate Accounting	5
IV	Amalgamation , Capital Reductions	Samrat Dasgupta	Lecture Chalk and Board	Sah , Raj Kumar Corporate Accounting	3
V	Accounts of Holding Companies	Samrat Dasgupta	Lecture Chalk and Board	Sehgal Ashok and Sehgal Deepak Corporate Accounting	2

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				Advanced Cost & management Accounting	
				World Press	
Total No. of Hours allotted to the Course					20

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Lesson Plan (Academic Year: 2024 - 2025)

Department: Commerce

Semester: 4th

Major/Minor/Hons/Prog: 3 Years degree course

Course Name: Indirect Tax Laws and Practice

Course Code: BCOMPC402

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction		Lecture with ICT Tools	Ahuja, Gupta Ravi, GST and Customs Law	12
II	Levy and Collection of GST		Lecture Chalk and Board	Rasleen and Khurana, GST and Customs Law	9

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III	Input Tax Credit		Tutorial with ICT Tools	Bansal, K.M. , GST and Customs Law	11
IV	Producers and Special Provisions under GST			Gupta, S.S. , GST and Customs Law	15
V	Customs Law			Gupta, S.S. , Vastu and Sevakar, GST and Customs Law	13
Total No. of Hours allotted to the Course					20

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Department: Commerce

Semester: 4th

Major/Minor/Hons/Prog: 3 Years degree course

Course Name: E- COMMERCE

Course Code: BCOMPSE401

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction to E-Commerce	Rupak Das	Lecture with ICT Tools	Amit and Aggarwal, Business on Net: An Introduction to the whats and hows of E-Commerce	4
II	Online Business Transactions	Rupak Das	Lecture Chalk and Board	Bajaj KK, E-Commerce.Tata McGraw Hill Company	4
III	Website Designing	Rupak Das	Tutorial with ICT Tools	Chhabra, An Introduction to HTML	4
IV	E- Payment System	Rupak Das	Lecture Chalk and Board	Dietel, E-Business and E-Commerce for Managers. Pearson Education	5
V	Security and Legal Aspects of E-Commerce	Rupak Das	Lecture Chalk	Parag and	3

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			and Board	Sharma Electronic Commerce- A Manager's Guide to E-Business	
Total No. of Hours allotted to the Course					20

* **Guideline to calculate** (kindly omit this section afterwards):

Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.

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LESSON PLAN (ACADEMIC YEAR: 2024-2025)

Department: Commerce

Semester: 5TH

Major/Minor/Hons/Program : Bachelor of Commerce (Program)

Course Name : Advanced Financial Accounting

Course Code : BCOMPACDSE502

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Accounting for Branches and Department	Samrat Dasgupta	Lecture with ICT Tools	P.C. Tulsian, Financial Accounting, Pearson Education	21
II	Investment accounts and Voyages accounting	Samrat Dasgupta	LectureChalk and Board	Mukherjee and Mukherjee, Financial Accounting I, Oxford	19
III	Accounting For Local Bodies	Samrat Dasgupta	Tutorial with ICT Tools	M.C Shukla, T.S Grewal and S.C.Gupta, Advanced Accounts, Vol- I.S.Chand & Co.	20
IV	Insurance Claim	Samrat Dasgupta		Rajasekaran, Financial Accounting , Pearson	
V	Royalties Accounting	Samrat		Amitabha	

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		Dasgupta		Mukherjee , Mohammed Hanif , Financial Accounting I, McGraw Hill Education	
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this section afterwards):

Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.

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LESSON PLAN (ACADEMIC YEAR: 2024-2025)

Department: Commerce

Semester: 5TH

Major/Minor/Hons/Program : Bachelor of Commerce (Program)

Course Name : **Cost Accounting**

Course Code : BCOMPACDSE503

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction	Rupak Das		Drury, Colin. Management and Cost Accounting. Thomson Learning.	
II	Elements of Cost: Material and Labour	Rupak Das		Arora, M.N. Cost Accounting- Principals and practice. Vikas Publishing House, New Delhi.	

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III	Overheads	Rupak Das		Singh, Surender, Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi	
IV	Methods Of Costing	Rupak Das		Jhamb, H.V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi	
V	Cost Accounting System	Rupak Das		Lal, Jawahar, and Srivastava, Seema. Cost accounting. McGraw Hill Publishing Co., New Delhi.	

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LESSON PLAN (ACADEMIC YEAR: 2024-2025)

Department: Commerce

Semester: 5TH

Major/Minor/Hons/Program : Bachelor of Commerce (Program)

Course Name : Management Accounting

Course Code : BCOMPACDSE501

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks:

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction	Samrat Dasgupta	Lecture Chalk and Duster	Goel,Rajiv kumar & Ishaan Goel.Concept Bulding Approach to Management Accounting	12

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II	Ratio Analysis	Samrat Dasgupta	Lecture Chalk and Duster	Cengage	12
III	Working Capital Management	Samrat Dasgupta	Lecture Chalk and Duster	Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi,	12
IV	Cash Flow and Fund Flow analysis	Samrat Dasgupta	Lecture Chalk and Duster	Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, Delhi	12
V	Budgeting and Budgetary Control	Samrat Dasgupta	Lecture Chalk and Duster	Singh, S.K. and Gupta, L. "Management Accounting". A.K. Publications, New Delhi.	12

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LESSON PLAN (ACADEMIC YEAR: 2024-2025)

Department: Commerce

Semester: 5TH

Major/Minor/Hons/Program : Bachelor of Commerce (Program)

Course Name : Principles of Micro Economics

Course Code : BCOMPGE501

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks:

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Basics of Demand and Supply	Mahananda Kanjilal	Lecture Chalk and Duster	Samuelson, P.A. and Nordhus, W.D., Economics. Tata Mc-Graw Hill Publication Co. Ltd.	12

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II	Theory of Consumer Behaviour	Mahananda Kanjilal	Lecture Chalk and Duster	Koutsoyiannis, A.: Modern Micro Economics, Macmillan.	12
III	Theory of Production and Costs	Krishanu Sarkar	Lecture Chalk and Duster	Damodoran, S: Managerial Economics, Oxford University Press, New Delhi.	12
IV	Market Structure	Krishanu Sarkar	Lecture Chalk and Duster	Salvatore, D.: Managerial Economics, Tata McGraw Hill.	12
V	Factor Price Determination	Moumita Karmakar	Lecture Chalk and Duster	Stonier and Hague (1953) "A Textbook of Economic Theory". Longmans.	12

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LESSON PLAN (ACADEMIC YEAR: 2024-2025)

Department: Commerce

Semester: 5TH

Major/Minor/Hons/Program : Bachelor of Commerce (Program)

Course Name : Entrepreneurship Development

Course Code : BCOMPSE501

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks:

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction	Rupak Das	Lecture chalk and duster	Brandt, S. C. Entrepreneuring The Ten Commandments for Building a Growth MacMillan Business Books.	12

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II	Individual and Entrepreneurship	Rupak Das	Lecture chalk and duster	Dollinger, M. J. Entrepreneurship Strategies and Resources Illinois Irwin Company	12
III	Entrepreneurial Sustainability	Rupak Das	Lecture chalk and duster	Holt, D. H. Entrepreneurship New Venture Creation. New Delhi: Prentice Hall of India.	12
IV	Entrepreneurial Process	Rupak Das	Lecture chalk and duster	Panda, S. C. Entrepreneurship Development, New Delhi. Anmol Publications	12
V	Managerial Aspects of Business	Rupak Das	Lecture chalk and duster	Roy, R. (2011) Entrepreneurship. Oxford University Press	12

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Lesson Plan (Academic Year: 2024-2025)

Department: commerce

Semester: 6th

Major/Minor/Hons/Prog: B.COM PROG

Course Name: Advance cost Accounting

Course Code: BCOMPACDSE601

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books / Journals/E-Content	No. of Hours Allotted to the Topic/Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Process Costing	Rupak Das	Lecture with ICT Tools	Computerised Accounting Garima Agarwal,Himalaya	11
II	Uniform Costing and inter firm	Rupak Das	LectureChalk and Board	Murali Krishna	9
III	Marginal Costing	Rupak Das	Tutorial with ICT Tools	Dr. G. Yogeshweran,PBP	10
IV	Standard Costing and Variance Analysis	Rupak Das	LectureChalk and Board	J.L. Kundu,Auditing,ABS Publishing House.	10
V	Cost Audit and Cost Control	Rupak Das	LectureChalk and Board	D.Banerjee,Auditing,Book Syndicate Pvt.Ltd	10
		Rupak Das	LectureChalk and Board		10
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this secerwards):

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Lesson Plan (Academic Year:2024-2025)

Department: commerce

Semester: 6th

Major/Minor/Hons/Prog: 3 years degree course

Course Name AUDITING

Course Code: BCOMPACDSE602.

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction	Samrat Dasgupta	Lecture with ICT Tools	Ravinder Kumar, Auditing Principles and Practice	11
II	Audit of Companies	Samrat Dasgupta	Lecture Chalk and Board	Aruna Jha, Auditing	9
III	Audit Report and Certificates	Samrat Dasgupta	Tutorial with ICT Tools	A.K.Singh, Auditing	10
IV	Audit of Different Institutions	Samrat Dasgupta	Lecture with ICT Tools	B.K Maity, Auditing	20
V	Special Areas of Audit	Samrat Dasgupta	Lecture with ICT Tools	Gangopadhyay & Sengupta, Auditing	10
Total No. of Hours allotted to the Course					60

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Lesson Plan (Academic Year:2024-2025)

Department: commerce

Semester: 6th

Major/Minor/Hons/Prog: 3 years degree course

Course Name: Indian Economy

Course Code: BCOMPACDSE601

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Basic features of the Indian Economy	Krishanu Sarkar	Lecture with ICT Tools	Mishra and Puri, Indian Economy	11
II	Agriculture	Krishanu Sarkar	LectureChalk and Board	IC Dhingra, Indian Economics	9
III	Industry	Moumita Karmakar	Tutorial with ICT Tools	Gaurav Dutt, Indian Economy	20
IV	Financial Sector	Moumita Karmakar	LectureChalk and Board	Bhagwati, Planning and Industrialization	10

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V	Five Year Planning	Mahananda Kanjilal	LectureChalk and Board	Ahluwalia, Indian Economy	10
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this secerwards):

Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.

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Lesson Plan (Academic Year:2024-2025)

Department: commerce

Semester: 6th

Major/Minor/Hons/Prog: 3 years degree course

Course Name: Personal Selling and Salesmanship

Course Code: BCOMPSE601

Credit (No. of Hours per Week): 5*

Total Teaching Days: 90* (As per KNU Academic Calendar)

Total Teaching Weeks: 12*

Unit No.	Topic/Subtopic	Name of the Teacher	Method and Means of Teaching	Suggested Books /Journals/E-Content	No. of Hours Allotted to the Topic/ Subtopic in the entire Teaching Phase of 90 days in a Semester*
I	Introduction to Personal Selling	Rupak Das	Lecture with ICT Tools	Spiro, Management	11
II	Buying Motives	Rupak Das	Lecture Chalk and Board	Rusell, Principles and Practice	9
III	Selling Process	Rupak Das	Tutorial with ICT Tools	Futrell, Sales Management	20
IV	Sales Planning and Control	Rupak Das	Lecture Chalk and Board	A. P. Govoni, Sales Management	10
V	Sales Reports	Rupak Das	Lecture Chalk and Board	Schueing, Sales Management	10
		Rupak Das	Lecture Chalk and Board		
Total No. of Hours allotted to the Course					60

* **Guideline to calculate** (kindly omit this secerwards):

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Suppose the Credit (No. of Hours per Week) of a Course is '5' then the 'Total No. of Hours Allotted to the Course' has to be 5×12 (as 90 Days is approximately 12 weeks) = 60. Consequently, 'No. of Hours' allotted to each 'Unit/Topic/Subtopic' of that particular Course has to be calculated in such a way that the total becomes 60.