

BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR HONS and GENERAL)											
NAME OF THE DEPARTMENT						COMMERCE					
HOD		KHAIRUL ALAM									
INITIALS OF FACULTIES		EVEN	DBB	AC	HKM	KA	JP	SC	AKM		
PERIOD OF SEMESTER			FROM JULY 2018 TO DEC 2018					HONS			
SEM	1	Core Course		1			CREDIT POINT	6	Course Code	FACACOR01T	
Name of the Course			FINANCIAL ACCOUNTING 1								
Course Co-ordinator			SANCHAY CHANDA								
TOTAL MARKS		75	E/SEM		50		IA		25	PRAC	
TOTAL HOURS		90	TH		75		TUT		15	PRAC	
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC				I							
NAME OF THE UNIT/MODULE				INTRODUCTION							
TOTAL HOURS		5	THEORY		5	TUTORIAL		0	PRAC		
DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)											
SL	LECTURE HEAD/ TOPIC						HR	EVEN			
1	<ul style="list-style-type: none"> <li>Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information.</li> <li></li> </ul>						1	AC			
2	Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle						1				
3	- Recording of transaction: Journal, Ledger and preparation of Trial Balance.						1				
4	Bases of accounting; Cash Basis and Accrual Basis.						1				
5	Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures						1				

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<b>HOD</b>		KHAIRUL ALAM									
<b>INITIALS OF FACULTIES</b>		EVEN	DBB	AC	HKM	KA	JP	SC	AKM		
<b>PERIOD OF SEMESTER</b>			FROM JULY 2018 TO DEC 2018					<b>HONS</b>			
<b>SEM</b>	1	<b>Core Course</b>		1			<b>CREDIT POINT</b>	6	<b>Course Code</b>	FACACOR01T	
<b>Name of the Course</b>			FINANCIAL ACCOUNTING 1								
<b>Course Co-ordinator</b>			SANCHAY CHANDA								
<b>TOTAL MARKS</b>	75	E/SEM		50	IA		25	PRAC			
<b>TOTAL HOURS</b>	90	TH		75	TUT		15	PRAC			
<b>UNIT/ SECTION/ GROUP/ MODULE/ TOPIC</b>				II							
<b>NAME OF THE UNIT/MODULE</b>				DETERMINATION OF BUSINESSSS INCOME							
<b>TOTAL HOURS</b>	15	<b>THEORY</b>		15	<b>TUTORIAL</b>		0	<b>PRAC</b>			
<b>DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)</b>											
<b>SL</b>	<b>LECTURE HEAD/ TOPIC</b>						<b>HR</b>	<b>EVEN</b>			
1	• Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses						1	JP			
2	Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.						2				
3	The nature of depreciation--Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method						3				
4	Disposal of depreciable assets; Change in estimate and method of charging depreciation						2				
5	Accounting for depreciation: Asset-depreciation, Asset-provision						2				
6	Reserves and provisions: Meaning; Objective; Types & Accounting.						2				

7	Capital and revenue expenditures and receipts (general introduction only).	2		
8	Adjustment and rectification entries	1		
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HOD			KHAIRUL ALAM										
INITIALS OF FACULTIES			EVEN	DBB	AC	HKM	KA	JP	SC	AKM			
PERIOD OF SEMESTER				FROM JULY 2018 TO DEC 2018					HONS				
SEM	1		Core Course		1			CREDIT POINT	6	Course Code	FACACOR01T		
Name of the Course				FINANCIAL ACCOUNTING 1									
Course Co-ordinator				SANCHAY CHANDA									
TOTAL MARKS		75		E/SEM		50		IA		25		PRAC	
TOTAL HOURS		90		TH		75		TUT		15		PRAC	
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC						III							
NAME OF THE UNIT/MODULE						INTRODUCTION TO ACCOUNTING THEORY AND ACCOUNTING STANDARD							
TOTAL HOURS		15		THEORY		15		TUTORIAL		0		PRAC	
DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)													
SL	LECTURE HEAD/ TOPIC							HR	EVEN				
1	Financial Accounting Standards: Concept, Benefits.							2	JP				
2	Procedure for issuing accounting standards in India							3	JP				
3	Need for a global standard							1	JP				
4	IFRS (concept only).							1	JP				
5	Concept of accounting theory; Relation with practice							2	JP				
6	GAAP; Capital – Capital Maintenance concepts.							3	JP				
7	Limitations of Historic Cost accounting							2	JP				
8	Introduction to							1	JP				

	Fair Value accounting									
<b>BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR HONS and GENERAL)</b>										
<b>NAME OF THE DEPARTMENT</b>						<b>COMMERCE</b>				
<b>HOD</b>		KHAIRUL ALAM								
<b>INITIALS OF FACULTIES</b>		EVEN	DBB	AC	HKM	KA	JP	SC	AKM	
<b>PERIOD OF SEMESTER</b>		FROM JULY 2018 TO DEC 2018					<b>HONS</b>			
<b>SEM</b>	1	<b>Core Course</b>		1		<b>CREDIT POINT</b>	6	<b>Course Code</b>	FACACOR01T	
<b>Name of the Course</b>		FINANCIAL ACCOUNTING 1								
<b>Course Co-ordinator</b>		SANCHAY CHANDA								
<b>TOTAL MARKS</b>	75	E/SEM		50	IA		25	PRAC		
<b>TOTAL HOURS</b>	90	TH		75	TUT		15	PRAC		
<b>UNIT/ SECTION/ GROUP/ MODULE/ TOPIC</b>		IV								
<b>NAME OF THE UNIT/MODULE</b>		FINAL ACCOUNTS OF TRADING CONCERN								
<b>TOTAL HOURS</b>	15	<b>THEORY</b>		15	<b>TUTORIAL</b>		0	<b>PRAC</b>		
<b>DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)</b>										
<b>SL</b>	<b>LECTURE HEAD/ TOPIC</b>						<b>HR</b>	<b>EVEN</b>		
1	Preparation of financial statements of sole proprietorship business entities from a trial balance						3	KA		
2	Manufacturing Account						2			
3	Trading &P/L A/c						2			
5	Trading –, P/L A/c and Balance Sheet						8			
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NAME OF THE DEPARTMENT						COMMERCE					
HOD		KHAIRUL ALAM									
INITIALS OF FACULTIES		EVEN	DBB	AC	HKM	KA	JP	SC	AKM		
PERIOD OF SEMESTER		FROM JULY 2018 TO DEC 2018						HONS			
SEM	1	Core Course		1			CREDIT POINT	6	Course Code	FACACOR01T	
Name of the Course			FINANCIAL ACCOUNTING 1								
Course Co-ordinator			SANCHAY CHANDA								
TOTAL MARKS		75	E/SEM		50	IA		25	PRAC		
TOTAL HOURS		90	TH		75	TUT		15	PRAC		
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC					V						
NAME OF THE UNIT/MODULE					FINANCIAL STATEMENT FROM INCOMPLETE RECORDS						
TOTAL HOURS		15	THEORY		15	TUTORIAL		0	PRAC		
DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)											
SL	LECTURE HEAD/ TOPIC						HR	EVEN			
1	Preparation of financial statements: from incomplete records						8	SC			
2	Preparation of financial statements: of non-profit organization						7				
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<b>HOD</b>		KHAIRUL ALAM									
<b>INITIALS OF FACULTIES</b>		EVEN	DBB	AC	HKM	KA	JP	SC	AKM		
<b>PERIOD OF SEMESTER</b>		FROM JULY 2018 TO DEC 2018						<b>HONS</b>			
<b>SEM</b>	1	<b>Core Course</b>			1	<b>CREDIT POINT</b>		6	<b>Course Code</b>	FACACOR01T	
<b>Name of the Course</b>		FINANCIAL ACCOUNTING 1									
<b>Course Co-ordinator</b>		SANCHAY CHANDA									
<b>TOTAL MARKS</b>	75	E/SEM		50	IA		25	PRAC			
<b>TOTAL HOURS</b>	90	TH		75	TUT		15	PRAC			
<b>UNIT/ SECTION/ GROUP/ MODULE/ TOPIC</b>				VI							
<b>NAME OF THE UNIT/MODULE</b>				ACCOUNTING FOR SPECIAL SALES TRANSACTIONS							
<b>TOTAL HOURS</b>	12	<b>THEORY</b>		12	<b>TUTORIAL</b>		0	<b>PRAC</b>			
<b>DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)</b>											
<b>SL</b>	<b>LECTURE HEAD/ TOPIC</b>						<b>HR</b>	<b>EVEN</b>			
1	<ul style="list-style-type: none"> <li>Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission.</li> </ul>						4	AC			
2	<ul style="list-style-type: none"> <li>Treatment and valuation of abnormal &amp; normal loss. Special commission; Del credere commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee</li> </ul>						4	AC			
3	<ul style="list-style-type: none"> <li>Accounting for sale on approval.</li> </ul>						4	AC			
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NAME OF THE DEPARTMENT						COMMERCE							
HOD			KHAIRUL ALAM										
INITIALS OF FACULTIES			EVEN	DBB	AC	HKM	KA	JP	SC	AKM			
PERIOD OF SEMESTER				FROM JULY 2018 TO DEC 2018					HONS				
SEM	1		Core Course		1			CREDIT POINT	6	Course Code	FACACOR01T		
Name of the Course				FINANCIAL ACCOUNTING 1									
Course Co-ordinator				SANCHAY CHANDA									
TOTAL MARKS		75		E/SEM		50		IA		25		PRAC	
TOTAL HOURS		90		TH		75		TUT		15		PRAC	
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC						VII							
NAME OF THE UNIT/MODULE						SECTIONAL AND SELF BALANCING LADGER							
TOTAL HOURS		7		THEORY		7		TUTORIAL		0		PRAC	
DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)													
SL	LECTURE HEAD/ TOPIC								HR	EVEN			
1	• Concept of sectional balancing, Self balancing Ledger: advantages; Recording process								3	SC			
2	preparation of Adjustment accounts.								4	SC			
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NAME OF THE DEPARTMENT							COMMERCE						
HOD		KHAIRUL ALAM											
INITIALS OF FACULTIES		EVEN	DBB	AC	HKM	KA	JP	SC	AKM				
PERIOD OF SEMESTER			FROM JULY 2018 TO DEC 2018					HONS					
SEM	1		Core Course		1			CREDIT POINT	6	Course Code	FACACOR01T		
Name of the Course			FINANCIAL ACCOUNTING 1										
Course Co-ordinator			SANCHAY CHANDA										
TOTAL MARKS		75	E/SEM		50		IA		25	PRAC			
TOTAL HOURS		90	TH		75		TUT		15	PRAC			
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC			VIII										
NAME OF THE UNIT/MODULE			INSURANCE CLAIM FOR LOSS OF STOCK AND FOR LOSS OF PROFIT										
TOTAL HOURS		6	THEORY		6		TUTORIAL		0	PRAC			
DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)													
SL	LECTURE HEAD/ TOPIC							HR	EVEN				
1	• Loss of stock: Physical & ownership concept; Concept of under-insurance and average clause							1	SC				
2	Computation of claim – with price change; Consideration of unusual selling line; price reduction etc.							2	SC				
3	• Loss of profit: Concept – Insured & uninsured standing charges, GP rate, Short sales and increased cost of working,							2	SC				
4	Average clause and computation of claim (simple problems).							1	SC				
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NAME OF THE DEPARTMENT						COMMERCE						
HOD		KHAIRUL ALAM										
INITIALS OF FACULTIES	EVENING SECTION	DBB	AC	HKM	KA	JP	SC	AKM				
PERIOD OF SEMESTER		FROM JULY 2018 TO DEC 2018					HONS					
SEM	1		Core Course		II			CREDIT POINT	6	Course Code	FACACOR02T	
Name of the Course			PRINCIPLES AND PRACTICE OF MANAGEMENT									
Course Co-ordinator			AMITABHA CHAKRABORTY									
TOTAL MARKS		75	E/SEM		50		IA		25	PRAC	0	
TOTAL HOURS		90	TH		75		TUT		15	PRAC	0	
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC				I								
NAME OF THE UNIT/MODULE				INTRODUCTION								
TOTAL HOURS		20	THEORY		20	TUTORIAL		0	PRAC		0	
DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)												
SL	LECTURE HEAD/ TOPIC							HR	EVEN			
1	Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills.							10	DBB			
2	Different Schools of Management Thought: Classical School--- Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach							10	AC			
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<b>BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR HONS and GENERAL)</b>											
<b>NAME OF THE DEPARTMENT</b>			<b>COMMERCE</b>								
<b>HOD</b>		KHAIRUL ALAM									
<b>INITIALS OF FACULTIES</b>		EVEN	DBB	AC	HKM	KA	JP	SC	AKM		
<b>PERIOD OF SEMESTER</b>		FROM JULY 2018 TO DEC 2018						<b>HONS</b>			
<b>SEM</b>	1	<b>Core Course</b>		1			<b>CREDIT POINT</b>	6	<b>Course Code</b>	FACACOR01T	
<b>Name of the Course</b>		PRINCIPLES AND PRACTICE OF MANAGEMENT									
<b>Course Co-ordinator</b>		AMITABHA CHAKRABORTY									
<b>TOTAL MARKS</b>	75	E/SEM		50	IA		25	PRAC			
<b>TOTAL HOURS</b>	90	TH		75	TUT		15	PRAC			
<b>UNIT/ SECTION/ GROUP/ MODULE/ TOPIC</b>		II									
<b>NAME OF THE UNIT/MODULE</b>		PLANNING									
<b>TOTAL HOURS</b>	10	<b>THEORY</b>		10	<b>TUTORIAL</b>		0	<b>PRAC</b>			
<b>DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)</b>											
<b>SL</b>	<b>LECTURE HEAD/ TOPIC</b>						<b>HR</b>	<b>EVEN</b>			
1	Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques						10	SC			
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR HONS )												
NAME OF THE DEPARTMENT						COMMERCE						
HOD		KHAIRUL ALAM										
INITIALS OF FACULTIES	EVENING SECTION	DBB	AC	HKM	KA	JP	SC	AKM				
PERIOD OF SEMESTER		FROM JULY 2018 TO DEC 2018					HONS					
SEM	1		Core Course		II			CREDIT POINT	6	Course Code	FACACOR02T	
Name of the Course			PRINCIPLES AND PRACTICE OF MANAGEMENT									
Course Co-ordinator			AMITABHA CHAKRABORTY									
TOTAL MARKS		75	E/SEM		50		IA		25	PRAC	0	
TOTAL HOURS		90	TH		75		TUT		15	PRAC	0	
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC					III							
NAME OF THE UNIT/MODULE				ORGANISING								
TOTAL HOURS		20	THEORY		20		TUTORIAL		0	PRAC		0
DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)												
SL	LECTURE HEAD/ TOPIC						HR	EVEN				
1	Concept, Importance, Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management -Concept and determining factors.						20	DBB				

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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR HONS and GENERAL)													
NAME OF THE DEPARTMENT							COMMERCE						
HOD		KHAIRUL ALAM											
INITIALS OF FACULTIES		EVEN	DBB	AC	HKM	KA	JP	SC	AKM				
PERIOD OF SEMESTER			FROM JULY 2018 TO DEC 2018					HONS					
SEM	1		Core Course		1			CREDIT POINT	6	Course Code	FACACOR01T		
Name of the Course			PRINCIPLES AND PRACTICE OF MANAGEMENT										
Course Co-ordinator			AMITABHA CHAKRABORTY										
TOTAL MARKS		75	E/SEM		50		IA		25	PRAC			
TOTAL HOURS		90	TH		75		TUT		15	PRAC			
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC					IV								
NAME OF THE UNIT/MODULE					DIRECTING AND STAFFING								
TOTAL HOURS		10	THEORY		10	TUTORIAL		0	PRAC				
DISTRIBUTION OF LESSON PLAN (MODULE/ UNIT/ SECTION/ TOPIC WISE)													
SL	LECTURE HEAD/ TOPIC							HR	EVEN				
1	Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt’s Model, Blake & Mouton Model,							15	AKM				
2	Staffing: Concept &							5	SC				



2	Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps	5	AC	
3	Control: Concepts, Importance and tools	5	AC	
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