

BASIRHAT COLLEGE LESSON PLAN FOR CBCS FOR 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	FACGCOR01T
Name of the Course			FINANCIAL ACCOUNTING 1									
Course Co-ordinator			Prof.Jayanta Pal									
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"> Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. 						3	AC				
2	<ul style="list-style-type: none"> Bases of accounting; Cash Basis and Accrual Basis. Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures 						2	SC				
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR GENERAL)												
NAME OF THE DEPARTMENT						COMMERCE						
HOD		KHAIRUL ALAM										
INITIALS OF		EVEN	DBB	AC	HKM	KA	JP	SC	AKM			

FACULTIES													
PERIOD OF SEMESTER			FROM JULY 2018 TO DEC 2018						HONS				
SEM	1		Core Course		1				CREDIT POINT	6	Course Code	FACGCOR01T	
Name of the Course			FINANCIAL ACCOUNTING 1										
Course Co-ordinator			KHAIRUL ALAM										
TOTAL MARKS		75	E/SEM		50		IA		25		PRAC		
TOTAL HOURS		90	TH		75		TUT		15		PRAC		
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC					II								
NAME OF THE UNIT/MODULE					DETERMINATION OF BUSINESSSS INCOME								
TOTAL HOURS		15	THEORY		15		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">Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expensesInventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.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; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.Reserves and provisions: Meaning; Objective; Types & Accounting.Capital and revenue expenditures and receipts (general introduction only).Adjustment and rectification entr								15	JP			
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR GENERAL)											
NAME OF THE DEPARTMENT						COMMERCE					
HOD		KHAIRUL ALAM									
INITIALS OF	EVEN	DBB	AC	HKM	KA	JP	SC	AKM			

FACULTIES											
PERIOD OF SEMESTER		FROM JULY 2018 TO DEC 2018						HONS			
SEM	1	Core Course		1			CREDIT POINT	6	Course Code	FACGCOR01T	
Name of the Course		FINANCIAL ACCOUNTING 1									
Course Co-ordinator		KHAIRUL ALAM									
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, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).						7	JP			
2	Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting						8	JP			
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR 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	FACGCOR01T	
Name of the Course		FINANCIAL ACCOUNTING 1									
Course Co-ordinator		KHAIRUL ALAM									

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			FINAL ACCOUNTS OF TRADING CONCERN				
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 of sole proprietorship business entities from a trial balance – Manufacturing Trading, P/L A/c and Balance Sheet.			15	KA		
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR 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	FACGCOR01T
Name of the Course			FINANCIAL ACCOUNTING 1								
Course Co-ordinator			KHAIRUL ALAM								
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: a) from incomplete records b) of non-profit organization				15	SC	
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR GENERAL)							
NAME OF THE DEPARTMENT				COMMERCE			
HOD		KHAIRUL ALAM					
INITIALS OF FACULTIES		EVEN	DBB	AC	HKM	KA	JP
PERIOD OF SEMESTER		FROM JULY 2018 TO DEC 2018				HONS	
SEM	1	Core Course		1	CREDIT POINT	6	Course Code
							FACGCOR01T
Name of the Course		FINANCIAL ACCOUNTING 1					
Course Co-ordinator		KHAIRUL ALAM					
TOTAL MARKS	75	E/SEM	50	IA	25	PRAC	
TOTAL HOURS	90	TH	75	TUT	15	PRAC	
UNIT/ SECTION/ GROUP/ MODULE/ TOPIC		VI					
NAME OF THE UNIT/MODULE		ACCOUNTING FOR SPECIAL SALES TRANSACTIONS					
TOTAL HOURS	12	THEORY	12	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"> Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) – Concept of Consignment Debtors; 				12	AC	

	Recording in the books of Consignee. • Accounting for sale on approval.			
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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	FACGCOR01T
Name of the Course			FINANCIAL ACCOUNTING 1								
Course Co-ordinator			KHAIRUL ALAM								
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; preparation of Adjustment accounts.							7	SC		
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR 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	FACGCOR01T		
Name of the Course			FINANCIAL ACCOUNTING 1											
Course Co-ordinator			KHAIRUL ALAM											
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; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc. • Loss of profit: Concept – Insured & uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems).								6	SC				
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR GEN)										
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	FACGCOR02T		
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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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR 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	FACGCOR02T		
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			II				
NAME OF THE UNIT/MODULE			PLANNING				
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, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques				10	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	FACGCOR02T
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 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	FACGCOR02T	
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 & Importance							5	SC	
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR GENERAL)										
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	FACGCOR02T	
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				V						
NAME OF THE UNIT/MODULE				MOTIVATION ,COORDINATION AND CONTROL						
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	Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation,						10	AC		
2	Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps						5	AC		
3	, Control: Concepts, Importance and tools						5	AC		
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7										
8										
9										
10										