

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	• Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. •							1	AC			
2	Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle							1	AC			
3	- Recording of transaction: Journal, Ledger and preparation of Trial Balance.							1	AC			
4	Bases of accounting; Cash Basis and Accrual Basis.							1	AC			
5	Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures							1	AC			
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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		
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			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	• 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	JP			
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	JP			
4	Disposal of depreciable assets; Change in estimate and method of charging depreciation				2	JP			
5	Accounting for depreciation: Asset-depreciation, Asset-provision				2	JP			
6	Reserves and provisions: Meaning; Objective; Types & Accounting.				2	JP			
7	Capital and revenue expenditures and receipts (general introduction only).				2	JP			
8	Adjustment and rectification entries				1	JP			
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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 Fair Value accounting							1	JP			
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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				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						3	KA			
2	Manufacturing Account						2	KA			
3	Trading &P/L A/c						2	KA			
5	Trading –, P/L A/c and Balance Sheet						8	KA			
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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		SC										
3																					
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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				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	• Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. .	4	AC	
2	Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee	4	AC	
3	• Accounting for sale on approval.	4	AC	
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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				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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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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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						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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HOD		KHAIRUL ALAM								
INITIALS OF FACULTIES		EVENING SECTION	DBB	AC	HKM	KA	JP	SC	AKM	

HOURS										
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,					5	AKM			
2	Staffing: Concept & Importance					5	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				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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