

## **ACADEMIC YEAR 2017--2018**

**DEPARTMENT OF COMMERCE  
ABHEDANANDA MAHAVIDYALAYA  
ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (HONS)**

**Semester: - I (From July 2017 - December 2017)**

Course: - (AECC – 1) - Environmental Studies  
(CC 1) – Financial Accounting – 1  
(CC 2) – Business Management  
(GE 1) - Micro Economics

Total Marks: - 75 (for each Course)

Total Credit: - 6 (for each Course)

Total No. of Lectures: - 65 (for each Course)

Objectives: - To have a tentative course of action well in advance through the said Academic Plan to be able to: -

- Execute the new CBCS with ease
- Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.

Evaluation Method: - C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.

C 1 8<sup>th</sup> week from the beginning of the semester  
Completion of 1/3 of the total syllabus  
Around 2<sup>nd</sup> week of September 2017

C 2 16<sup>th</sup> week from the beginning of the semester  
Completion of 2/3 of the total syllabus  
Around 2<sup>nd</sup> week of November 2017

C3 22<sup>th</sup> to 24<sup>th</sup> week from the beginning of semester  
Full syllabus  
Around 2<sup>nd</sup> week of December 2017.

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**SYLLABUS OF CC 1: - Financial Accounting 1:-** Follow the Burdwan University website.

**CC 2: - Business Management - Do**

**GE 1: - Micro Economics - Do**

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**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.2 CH, Sub: - FINANCIAL ACCOUNTING- 1 (CC- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2017
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1:

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1(a): - Theoretical Framework (5 lectures)

(b): - Accounting Process (3 lectures)

Unit 2(a): - Business Income (i &ii) (4 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(a): - Consignment Accounting (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 2(a): - Business Income (iii & iv) (4 lectures)

2(b): - Final Accounts (7 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(b): - Joint Venture (7 Lectures)

4(c):- Accounting for Sale on Approval, Sectional and Self balancing Ledger (5 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Financial Statement from Incomplete Records and of NPO (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Insurance Claim for Loss of Stock and for Loss of Profit (10 lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.3 CH, Sub: - Business Management (CC- 2)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2017
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1 – Introduction (15 Lectures)

Unit 2 – Planning and Strategic Planning (a & b) (8 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2 – Planning and Strategic Planning (c & d) (7 Lectures)

Unit 3 – Organising (13 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman :-**

Unit 4 – Staffing and Leading (12 Lectures)

Unit 5 – Control (10 Lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.4 CH, Sub: - Micro Economics (GE- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2017
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of GE 1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Demand and Consumer Behaviour (13 Lectures)

Unit 2 – Production and Cost (13 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of GE 1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 3 – Perfect Competition (13 Lectures)

Unit 34– Monopoly (10 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of GE 1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Shrabani Banerjee**

Unit 5 – Imperfect Competition (16 Lectures)

DEPARTMENT OF COMMERCE

ABHEDANANDA MAHAVIDYALAYA

**ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GENERAL)**

**Semester: - I (From July 2017 - December 2017)**

Course: - (AECC – 1) - Environmental Studies  
(CC 1) – Financial Accounting – 1  
(CC 2) – Business Management  
(L 1) - ENGLISH LANGUAGE

Total Marks: - 75 (for each Course)

Total Credit: - 6 (for each Course)

Total No. of Lectures: - 65 (for each Course)

Objectives: - To have a tentative course of action well in advance through the said Academic Plan to be able to: -

- Execute the new CBCS with ease
- Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.

Evaluation Method: - C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.

C 1 8<sup>th</sup> week from the beginning of the semester  
Completion of 1/3 of the total syllabus  
Around 2<sup>nd</sup> week of September 2017

C 2 16<sup>th</sup> week from the beginning of the semester  
Completion of 2/3 of the total syllabus  
Around 2<sup>nd</sup> week of November 2017

C3 22<sup>th</sup> to 24<sup>th</sup> week from the beginning of semester  
Full syllabus  
Around 2<sup>nd</sup> week of December 2017

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**SYLLABUS OF CC 1: - Financial Accounting 1:-** Follow the Burdwan University website.

**CC 2: - Business Management - Do**

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**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.2 CG, Sub: - FINANCIAL ACCOUNTING- 1 (CC- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2017
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1(a): - Theoretical Framework (8 lectures)

(b): - Accounting Process (5 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Financial Statement from Incomplete records and of NPO (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 2(a): - Business Income (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(a): - Consignment (6 Lectures)

4(b):- Joint Venture (6 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2(b): - Final Accounts (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Accounting for Sale on Approval, Sectional and Self Balancing Ledger (10 lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.3 CG, Sub: - Business Management (CC- 2)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2017
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1 – Introduction (15 Lectures)

Unit 2 – Planning and Strategic Planning (a & b) (7 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2 – Planning and Strategic Planning (c &d) (8 Lectures)

Unit 3 – Organizing (13 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3:

**Name of the Teacher: - Md. Hafizur Rahman:-**

Unit 4 – Staffing and Leading (12 Lectures)

Unit 5 – Control (10 Lectures)

DEPARTMENT OF COMMERCE

ABHEDANANDA MAHAVIDYALAYA

**ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (HONS)**

**Semester: - II (From January 2018 - June 2018)**

Course: - (AECC – 2) - Communicative English/MIL  
(CC 3) – Cost Accounting  
(CC 4) – Business Law  
(GE 2) - Macro Economics

Total Marks: - 75 (for each Course)

Total Credit: - 6 (for each Course)

Total No. of Lectures: - 65 (for each Course)

Objectives: - To have a tentative course of action well in advance through the said Academic Plan to be able to: -

- Execute the new CBCS with ease
- Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.

Evaluation Method: - C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.

C 1 8<sup>th</sup> week from the beginning of the semester  
Completion of 1/3 of the total syllabus  
Around last week of February 2018

C 2 16<sup>th</sup> week from the beginning of the semester  
Completion of 2/3 of the total syllabus  
Around 3<sup>rd</sup> week of April 2018

C3 22<sup>th</sup> to 24<sup>th</sup> week from the beginning of semester  
Full syllabus  
Around 2<sup>nd</sup> week of June 2018

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**SYLLABUS OF CC 3: - Cost Accounting: -** Follow the Burdwan University website.

**CC 4: - Business Law: -** Do

**GE 2; - Macro Economics: -** Do

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**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.2 CH, Sub: - COST ACCOUNTING (CC- 3)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC3 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: -Introduction (6 lectures)

Unit 2: - Elements of Cost: Material and labour (part of Material) (4 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Element of Cost: Overheads (8 lectures)

Unit 4: - Methods of Costing (Unit Costing) (4 lecture)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC3 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2:- Elements of Cost: Material and labour (remaining Part) (10 lecture)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Methods of Costing (Job Costing and Contract Costing) (12 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC3 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 5: - Book Keeping in Cost Accounting (9 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Methods of Costing (Process Costing) (12 lectures)

**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.3 CH, Sub: - BUNINESS LAW (CC- 4)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2018

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC3 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Partnership Law: - A) The Partnership Act 1932 (a- e) (5 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: - The Indian Contract Act, 1872, General Principles (a-c) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Negotiable Instrument Act 1881 (a – d) (8 lecturers)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC3 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Partnership Law: - A) The Partnership Act 1932 (f -g) (5 lectures)

B) The Limited Liability Partnership Act, 2008 (a –c) (5 lecture)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: - The Indian Contract Act, 1872, General Principles (d –f)) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Negotiable Instrument Act 1881 (e) (2 lecturers)

Unit 3: - Sale of Goods Act 1930 (a&b) (3 Lectures)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC3 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4(B) –The Limited Liability Partnership Act 2008 (d –g)(5 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - The Indian Contract Act, 1872, Specific Contract (a –c))) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Sale of Goods Act 1930 (c –e)) (7 Lectures)

**ACADEMIC PLAN FOR SEMESTER II Paper Code 2.4 CH, Sub: - Macro Economics (GE- 2)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of GE 2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Introduction (10 Lectures)

Unit 2 – Determination of Price and Output (upto the Chapter Shifts in Aggregate Demand (12 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of GE 2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 2 – Determination of Price and Output (Rest Chapters) (8 Lectures)

Unit 3 – Theory of Investment (5 Lectures)

Unit 4 – Inflation and Unemployment (Inflation part) (10 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of GE 2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Shrabani Banerjee**

Unit 4 – Inflation and Unemployment (Unemployment part) (10 Lectures)

Unit 5 – Open Economy (10 Lectures)

DEPARTMENT OF COMMERCE

ABHEDANANDA MAHAVIDYALAYA

**ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GENERAL)**

**Semester: II (From January 2018 - June 2018)**

Course: -	(AECC -2) – Communicative English/ MIL (GE -1) _ Principles of Economics (CC 3) – Business Law (CC – 4)- Cost Accounting - I
Total Marks: -	75 (for each Course)
Total Credit: -	6 (for each Course)
Total No. of Lectures: -	65 (for each Course)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around last week of February 2018
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 3 <sup>rd</sup> week of April 2018
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of June 2018

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**SYLLABUS OF GE 1 Principles of Economics: -** Follow the Burdwan University website.

**CC 3: - Business Law -** Do

**CC 4: - Cost Accounting- I** Do

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**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.2 CG, Sub: - Principles of Economics (GE- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of GE 1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Demand – Supply Framework & Equilibrium (12 Lectures)

Unit 2 – Production and Cost (Part a) (12 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of GE 1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 2 – Production and Cost (Part b) (6 Lectures)

Unit 3– Market Structure (10 Lectures)

Unit 4 – Income Distribution and Factor Pricing (Part) (6 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of GE 1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Shrabani Banerjee**

Unit 4 – Income Distribution and Factor Pricing (Last Part) (4 Lectures)

Unit 5 – Selected Macroeconomic Principles (15 Lectures)

**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.3 CG, Sub: - BUNINESS LAW (CC- 3)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2018

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC3 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Partnership Law: - A) The Partnership Act 1932 (a- e) (5 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: - The Indian Contract Act, 1872, General Principles (a-c) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Negotiable Instrument Act 1881 (a – d) (8 lecturers)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC3 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Partnership Law: - A) The Partnership Act 1932 (f -g) (5 lectures)

B) The Limited Liability Partnership Act, 2008 (a –c) (5 lecture)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: - The Indian Contract Act, 1872, General Principles (d –f)) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Negotiable Instrument Act 1881 (e) (2 lecturers)

Unit 3: - Sale of Goods Act 1930 (a&b) (3 Lectures)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC3 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4(B) –The Limited Liability Partnership Act 2008 (d –g) (5 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - The Indian Contract Act, 1872, Specific Contract (a –c) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Sale of Goods Act 1930 (c –e)) (7 Lectures)

**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.4 CG, Sub: - COST ACCOUNTING I (CC- 4)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC4 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: -Introduction (610lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Overheads I (Part) (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC4 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2:- Materials (13 lecture)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Overheads I (last Part) (10 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC4 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Labour (12 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Overheads II (10 lectures)

## ACADEMIC YEAR 2018--2019

### *DEPARTMENT OF COMMERCE* **ABHEDANANDA MAHAVIDYALAYA**

#### ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (HONS)

#### Semester: - **1 (From July 2018 - December 2018)**

Course: -	(AECC – 1) - Environmental Studies (CC 1) – Financial Accounting – 1 (CC 2) – Business Management (GE 1) - Micro Economics
Total Marks: -	75 (for each Course)
Total Credit: -	6 (for each Course)
Total No. of Lectures: -	65 (for each Course)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around 3 <sup>rd</sup> week of September 2018
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 2 <sup>ND</sup> week of November 2018
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of December 2018

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**SYLLABUS OF CC 1: - Financial Accounting 1:-** Follow the Burdwan University website.

**CC 2: - Business Management** - Do

**GE 1: - Micro Economics** - Do

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**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.2 CH, Sub: - FINANCIAL ACCOUNTING- 1 (CC- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1(a): - Theoretical Framework (5 lectures)

(b): - Accounting Process (3 lectures)

Unit 2(a): - Business Income (i &ii) (4 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(a): - Consignment Accounting (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 2(a): - Business Income (iii & iv) (4 lectures)

2(b): - Final Accounts (7 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(b): - Joint Venture (7 Lectures)

4(c):- Accounting for Sale on Approval, Sectional and Self balancing Ledger (5 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Financial Statement from Incomplete Records and of NPO (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Insurance Claim for Loss of Stock and for Loss of Profit (10 lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.3 CH, Sub: - Business Management (CC- 2)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1 – Introduction (15 Lectures)

Unit 2 – Planning and Strategic Planning (a & b) (8 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2 – Planning and Strategic Planning (c & d) (7 Lectures)

Unit 3 – Organising (13 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman :-**

Unit 4 – Staffing and Leading (12 Lectures)

Unit 5 – Control (10 Lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.4 CH, Sub: - Micro Economics (GE- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of GE 1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Demand and Consumer Behaviour (13 Lectures)

Unit 2 – Production and Cost (13 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of GE 1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 3 – Perfect Competition (13 Lectures)

Unit 34– Monopoly (10 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of GE 1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Shrabani Banerjee**

Unit 5 – Imperfect Competition (16 Lectures)

**ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GENERAL)**

**Semester: - 1 (From July 2018 - December 2018)**

Course: - (AECC – 1) - Environmental Studies  
(CC 1) – Financial Accounting – 1  
(CC 2) – Business Management  
(L 1) - ENGLISH LANGUAGE

Total Marks: - 75 (for each Course)

Total Credit: - 6 (for each Course)

Total No. of Lectures: - 65 (for each Course)

Objectives: - To have a tentative course of action well in advance through the said Academic Plan to be able to: -

- Execute the new CBCS with ease
- Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.

Evaluation Method: - C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.

C 1 8<sup>th</sup> week from the beginning of the semester  
Completion of 1/3 of the total syllabus  
Around third week of September 2018

C 2 16<sup>th</sup> week from the beginning of the semester  
Completion of 2/3 of the total syllabus  
Around 2<sup>nd</sup> week of November 2018

C3 22<sup>th</sup> to 24<sup>th</sup> week from the beginning of semester  
Full syllabus  
Around 2<sup>nd</sup> week of December 2018

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**SYLLABUS OF CC 1: - Financial Accounting 1:-** Follow the Burdwan University website.

**CC 2: - Business Management - Do**

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**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.2 CG, Sub: - FINANCIAL ACCOUNTING- 1 (CC- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1(a): - Theoretical Framework (8 lectures)

(b): - Accounting Process (5 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Financial Statement from Incomplete records and of NPO (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 2(a): - Business Income (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(a): - Consignment (6 Lectures)

4(b):- Joint Venture (6 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2(b): - Final Accounts (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Accounting for Sale on Approval, Sectional and Self Balancing Ledger (10 lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.3 CG, Sub: - Business Management (CC- 2)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1 – Introduction (15 Lectures)

Unit 2 – Planning and Strategic Planning (a & b) (7 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2 – Planning and Strategic Planning (c & d) (8 Lectures)

Unit 3 – Organizing (13 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman:-**

Unit 4 – Staffing and Leading (12 Lectures)

Unit 5 – Control (10 Lectures)

## **ACADEMIC YEAR 2018--2019**

### ***DEPARTMENT OF COMMERCE***

### **ABHEDANANDA MAHAVIDYALAYA**

### **ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (HONS)**

### **Semester: - III (From July 2018 - December 2018)**

Course: -	CC – 5 Corporate Law CC -6 Income tax Law and Practice CC – 7 Financial Accounting II SEC – 1: - E- Commerce (50 marks, Credit – 2) GE -3 Indian Economy
Total Marks: -	75 (for each Course except SEC -) I
Total Credit: -	6 (for each Course except SEC – 1)
Total No. of Lectures: -	65 (for each Course except E-Commerce)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around 3 <sup>rd</sup> week of September 2018
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 2 <sup>ND</sup> week of November 2018
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of December 2018

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**SYLLABUS OF CC 5: - Corporate Law:** - Follow the Burdwan University website.

**CC 6: - Income tax Law and Practice** - Do

**CC 7: - Financial Accounting II** Do

**SEC I: - E-Commerce** Do

**GE 3:- Indian Economy** Do

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**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.1 CH, Sub: - CORPORATE LAWS (CC- 5)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of July 2018

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC5 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (Part) (8 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Management (Part) (8 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Documents (Part) (8 lecturers)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC 5 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (7 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Management (Part) (7 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Documents (Part) (7 lecturers)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC 5 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4 – Dividends, Accounts, Audit (6 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Winding Up, Insider Trading, Whistle Blowing (6 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Depositories Law (8 Lectures)



**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.2 CH, Sub: Income Tax Law and Practice (CC- 6)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of July 2018

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC 6 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (Part) (7 lectures)

Unit 3: - Computation of Income under Different Heads – II (Capital Gains) (2 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 5: -Practical (Part) (5lectures)

Unit 2: - Computation of Income under Different Heads – 1 (Income from HP) (4 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit1: -Introduction (Residential Status) (6 lecturers)

Unit 2: - Computation of Income under Different Heads – 1(Salary) (3 Lectures)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC 6 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Computation of Income under Different Heads – II (Income from Other Sources) (2 Lectures)

Unit 4: - Computation of Total Income and Tax Liability (6 lectures)

**Name of the Teacher: - Md. Hafizur Rahma**

Unit 2: - Computation of Income under Different Heads – 1 (Income from HP) (5 Lectures)

Unit 5: -Practical (Part) (5lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Computation of Income under Different Heads – 1(Salary) (8 Lectures)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC 6 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Computation of Total Income and Tax Liability (10 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 5: -Practical (Part) (5lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Computation of Income under Different Heads – II (Business and Profession) (12 Lectures)

**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.3 CH, Sub: - FINANCIAL ACCOUNTING- II (CC- 7)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC7 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Royalty Account (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Partnership Accounts (Upto Amalgamation of Partnership Firms) (12 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC7 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 2: - Accounting for Inland Branches (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Partnership Accounts (Rest Parts) (8 Lectures)

5:- Banking Companies (5 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC7 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1(b): - Departmental Accounts (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 1(a): - Accounting for Hire Purchase and Installment Systems (10 Lectures)

### ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.4 CH, Sub: - E-Commerce (SEC -1)

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 =3 hours)
- 1/3 of the total syllabus of SEC1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (part) (7 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - IT Act 2000 and Cyber Crimes (7 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction (part) (5 lectures)

#### FOR C2

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of SEC1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1: -Introduction (rest part) (3 lectures)

Unit 2: - Security and Encryption (part) (4 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - E-Payment System (theoretical part) (8 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction (rest part) (5 lectures)

#### FOR C3

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of SEC1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2: - Security and Encryption (rest part) (6 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - E-Payment System –( 7 Practical

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction( 8 Practical)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 3.5 CH, Sub: - Indian Economy (GE- 3)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- 1/3 of the total syllabus of GE 3 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Basic Issues in Economic Development (10 Lectures)

Unit 2 – Basic Features of the Indian Economy at Independence (10 Lectures)

**FOR C2**

- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- 2/3 of the total syllabus of GE 3 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 3 – Policy Regimes (15 Lectures)

Unit 4– Growth, Development and Structural Change (a & b part) (10 Lectures)

**FOR C3**

- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- Total syllabus of GE 3 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Shrabani Banerjee**

Unit 4: - Growth, Development and Structural Change (part c) (5 Lectures)

Unit 5: - Sectoral Trends and Issues (15 lectures)

## **ACADEMIC YEAR 2018--2019**

### **DEPARTMENT OF COMMERCE**

### **ABHEDANANDA MAHAVIDYALAYA**

### **ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GEN)**

### **Semester: - III (From July 2018 - December 2018)**

Course: -	CC – 5 Corporate Law CC -6 Income tax Law and Practice L1-2: - English Language SEC – 1: - E- Commerce (50 marks, Credit – 2)
Total Marks: -	75 (for each Course except SEC – 1)
Total Credit: -	6 (for each Course except SEC – 1)
Total No. of Lectures: -	65 (for each Course except SEC- 1)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around 3 <sup>rd</sup> week of September 2018
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 2 <sup>ND</sup> week of November 2018
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of December 2018

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**SYLLABUS OF CC 5: - Corporate Law:** - Follow the Burdwan University website.

**CC 6: - Income tax Law and Practice** - Do

**L1 – 2: - English Language** Do

**SEC I: - E-Commerce** Do

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**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.1 CG, Sub: - CORPORATE LAWS (CC- 5)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of July 2018

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC5 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (Part) (8 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Management (Part) (8 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Documents (Part) (8 lecturers)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC 5 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (7 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Management (Part) (7 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Documents (Part) (7 lecturers)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC 5 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4 – Dividends, Accounts, Audit (6 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Winding Up, Insider Trading, Whistle Blowing (6 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Depositories Law (8 Lectures)

**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.2 CG, Sub: Income Tax Law and Practice (CC- 6)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of July 2018

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC 6 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (10 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - Computation of Income under Different Heads – 1 (Income from HP) (9 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Computation of Income under Different Heads – 1(Salary) (11 Lectures)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC 6 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Computation of Income under Different Heads – II (Capital Gains and Income from Other Sources) (6 Lectures)

Unit 4: - Computation of Total Income and Tax Liability (6 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 5: -Practical (Part) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Computation of Income under Different Heads – II (Business and Profession - part) (6 Lectures)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC 6 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Computation of Total Income and Tax Liability (9 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 5: -Practical (Part) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Computation of Income under Different Heads – II (Business and Profession) (8 Lectures)

### ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.4 CG, Sub: - E-Commerce (SEC -1)

- Classes begin from 2<sup>nd</sup> week of July 2018
- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 =3 hours)
- 1/3 of the total syllabus of SEC1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (1<sup>st</sup> part) (7 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - IT Act 2000 and Cyber Crimes (7 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction (part) (5 lectures)

#### FOR C2

- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- 2/3 of the total syllabus of SEC1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1: -Introduction (rest part) (3 lectures)

Unit 2: - Security and Encryption (part) (4 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - E-Payment System (theoretical part) (8 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction (rest part) (5 lectures)

#### FOR C3

- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- Total syllabus of SEC1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2: - Security and Encryption (rest part) (6 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - E-Payment System - 7 Practical

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction - 8 Practical





**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.2 CH, Sub: - COST ACCOUNTING (CC- 3)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC3 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: -Introduction (6 lectures)

Unit 2: - Elements of Cost: Material and labour (part of Material) (4 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Element of Cost: Overheads (8 lectures)

Unit 4: - Methods of Costing (Unit Costing) (4 lecture)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC3 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2:- Elements of Cost: Material and labour (remaining Part) (10 lecture)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Methods of Costing (Job Costing and Contract Costing) (12 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC3 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 5: - Book Keeping in Cost Accounting (9 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Methods of Costing (Process Costing) (12 lectures)

**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.3 CH, Sub: - BUNINESS LAW (CC- 4)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC4 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Partnership Law: - A) The Partnership Act 1932 (a- e) (5 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: - The Indian Contract Act, 1872, General Principles (a-c) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Negotiable Instrument Act 1881 (a – d) (8 lecturers)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC4 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Partnership Law: - A) The Partnership Act 1932 (f -g) (5 lectures)

B) The Limited Liability Partnership Act, 2008 (a –c) (5 lecture)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: - The Indian Contract Act, 1872, General Principles (d –f)) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Negotiable Instrument Act 1881 (e) (2 lecturers)

Unit 3: - Sale of Goods Act 1930 (a&b) (3 Lectures)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC4 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4(B) –The Limited Liability Partnership Act 2008 (d –g)(5 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - The Indian Contract Act, 1872, Specific Contract (a –c))) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Sale of Goods Act 1930 (c –e)) (7 Lectures)

## ACADEMIC PLAN FOR SEMESTER II Paper Code 2.4 CH, Sub: - Macro Economics (GE- 2)

### FOR C1

- Classes begin from 2<sup>nd</sup> week of January 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of GE 2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

#### **Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Introduction (10 Lectures)

Unit 2 – Determination of Price and Output (upto the Chapter Shifts in Aggregate Demand (12 Lectures)

### FOR C2

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of GE 2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

#### **Name of the Teacher: - Shrabani Banerjee**

Unit 2 – Determination of Price and Output (Rest Chapters) (8 Lectures)

Unit 3 – Theory of Investment (5 Lectures)

Unit 4 – Inflation and Unemployment (Inflation part) (10 Lectures)

### FOR C3

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of GE 2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

#### **Name of the Teacher: - Shrabani Banerjee**

Unit 4 – Inflation and Unemployment (Unemployment part) (10 Lectures)

Unit 5 – Open Economy (10 Lectures)

DEPARTMENT OF COMMERCE

ABHEDANANDA MAHAVIDYALAYA

**ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GENERAL)**

**Semester: II (From January 2019 - June 2019)**

Course: -	(AECC -2) – Communicative English/ MIL (GE -1) _ Principles of Economics (CC 3) – Business Law (CC – 4)- Cost Accounting - I
Total Marks: -	75 (for each Course)
Total Credit: -	6 (for each Course)
Total No. of Lectures: -	65 (for each Course)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around last week of February 2019
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 3 <sup>rd</sup> week of April 2019
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of June 2019

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**SYLLABUS OF GE 1 Principles of Economics: -** Follow the Burdwan University website.

**CC 3: - Business Law -** Do

**CC 4: - Cost Accounting- I** Do

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**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.2 CG, Sub: - Principles of Economics (GE- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of GE 1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Demand – Supply Framework & Equilibrium (12Lectures)

Unit 2 – Production and Cost (Part a) (12 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of GE 1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 2 – Production and Cost (Part b) (6 Lectures)

Unit 3– Market Structure (10 Lectures)

Unit 4 – Income Distribution and Factor Pricing (Part) (6 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of GE 1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Shrabani Banerjee**

Unit 4 – Income Distribution and Factor Pricing (Last Part) (4 Lectures)

Unit 5 – Selected Macroeconomic Principles (15 Lectures)

**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.3 CG, Sub: - BUNINESS LAW (CC- 3)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC3 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Partnership Law: - A) The Partnership Act 1932 (a- e) (5 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: - The Indian Contract Act, 1872, General Principles (a-c) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Negotiable Instrument Act 1881 (a – d) (8 lecturers)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC3 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Partnership Law: - A) The Partnership Act 1932 (f -g) (5 lectures)

B) The Limited Liability Partnership Act, 2008 (a –c) (5 lecture)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: - The Indian Contract Act, 1872, General Principles (d –f)) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Negotiable Instrument Act 1881 (e) (2 lecturers)

Unit 3: - Sale of Goods Act 1930 (a&b) (3 Lectures)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC3 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4(B) –The Limited Liability Partnership Act 2008 (d –g) (5 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - The Indian Contract Act, 1872, Specific Contract (a –c) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Sale of Goods Act 1930 (c –e)) (7 Lectures)

**ACADEMIC PLAN FOR SEMESTER II. Paper Code 2.4 CG, Sub: - COST ACCOUNTING I (CC- 4)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC4 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: -Introduction (610lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Overheads I (Part) (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC4 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2:- Materials (13 lecture)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Overheads I (last Part) (10 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC4 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Labour (12 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Overheads II (10 lectures)



DEPARTMENT OF COMMERCE

ABHEDANANDA MAHAVIDYALAYA

**ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (HONS)**

**Semester: - IV (From January 2019 - June 2019)**

Course: - (GE – 4) - Business Mathematics and Statistics  
(CC - 8) – Fundamentals of Marketing Management  
(CC- 9) – Computer application in Business  
(SEC - 2) – Entrepreneurship  
(CC – 10) – Fundamentals of Human resource Management

Total Marks: - 75 (for each Course except Entrepreneurship – 50 marks)  
Total Credit: - 6 (for each Course except Entrepreneurship -2)  
Total No. of Lectures: - 65 (for each Course except Entrepreneurship – 50 marks)  
Objectives: - To have a tentative course of action well in advance through the said Academic Plan to be able to: -

Execute the new CBCS with ease

Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.

Evaluation Method: - C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.

C 1 8<sup>th</sup> week from the beginning of the semester  
Completion of 1/3 of the total syllabus  
Around last week of February 2019

C 2 16<sup>th</sup> week from the beginning of the semester  
Completion of 2/3 of the total syllabus  
Around 3<sup>rd</sup> week of April 2019

C3 22<sup>th</sup> to 24<sup>th</sup> week from the beginning of semester  
Full syllabus  
Around 2<sup>nd</sup> week of June 2019

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**SYLLABUS OF GE 4: - Bus. Math. & Stat: -** Follow the Burdwan University website

**CC 8: - Fundamentals of Marketing Management: -** Do

**CC 9: - Computer Application in Business: -** Do

**SEC 2; - Entrepreneurship: -** Do

**CC 10 :- Fundamentals of Human Resource Management :-** Do

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**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.1 CH, Sub: -Bus. Math. & Stat. (GE- 4)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of GE-4 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Guest Lecturer**

Unit 1: -Matrices and Determinants (7 lectures)

Unit 2: - Calculus (18 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

- 2/3 of the total syllabus of GE-4 should be completed before C2

- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Guest Lecturer**

Unit 3: - Linear Programming (5 lectures)

Unit 4: - Statistical Data and Descriptive Statistics (15 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

- Total syllabus of GE-4 should be completed before C3

- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Guest Lecturer**

Unit 5: - Simple Correlation and Regression Analysis (10 lectures)

Unit 6: - Index Numbers and Time Series Analysis (10 lectures)

**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.2 CH, Sub: Fundamentals of Mktg. Mgt. (CC- 8)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC-8 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: Introduction (15 lectures)

Unit 2: - a) Consumer Behaviour (8 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC-8 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - b) Marketing Research (7 lectures)

Unit 3: - Managing the Product (10 lectures)

Unit 4: - a) Pricing (5 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC-8 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - b) Distribution Channels and Physical Distribution (10 lectures)

Unit 5: - Promotion (10 lectures)

**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.3 CH, Sub: -Comp. App. In Bus. (CC- 9)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC-9 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Guest Lecturer**

Unit 1: -Ward Processing (6 lectures & 6 Practical Lab.)

Unit 2: - Preparing Presentations (5 lectures & 5 Practical Lab.)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

- 2/3 of the total syllabus of CC-9 should be completed before C2

- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Guest Lecturer**

Unit 3: - Spread Sheet and its Business Applications (8 lectures & 8 Practical Lab)

Unit 4: - Computerized Accounting System (6 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

- Total syllabus of CC-9 should be completed before C3

- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Guest Lecturer**

Unit 4: - Computerized Accounting System (10 Practical Lab.)

Unit 5: - Database Management System (5 lectures & Practical Lab. 6)

**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.4 CH, Sub: Entrepreneurship. (SEC- 2)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: -2 lectures of 1 hour duration (2x1 = 2 hours)

1/3 of the total syllabus of SEC-2 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari**

Unit 1: - Introduction (7 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Roll of Govt. and Institutions in Entrepreneurship Dev (10 lectures)

**FOR C2**

- Number of lectures / week: - 2lectures of 1 hour duration (2x1 = 6 hours)
- 2/3 of the total syllabus of SEC-2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari**

Unit 2: - Entrepreneurship (10 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Sources of Business Ideas and tests of Feasibility (part) (5 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of SEC-2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari**

Unit 5: - Mobilizing Resources (8 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Sources of Business Ideas and tests of Feasibility (part) (5 lectures)

**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.5 CH, Sub: Fundamentals of HR Mgt. (CC- 10)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC-10 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1: Introduction (12 lectures)

Unit 2: - Acquisition of Human Resource (12 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC-10 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Training and Development (13 lectures)

Unit 4: - Performance Appraisal (part) (7 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC-10 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: -- Performance Appraisal (part) (7 lectures)

Unit 5: - Maintenance (14 lectures)

DEPARTMENT OF COMMERCE

ABHEDANANDA MAHAVIDYALAYA

**ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GENERAL)**

**Semester: - IV (From January 2019 - June 2019)**

Course: -

(CC - 7) – Financial Accounting II

(CC- 8) – Cost Accounting II

(SEC - 2) – Computer Application in Business (CAB)

(SEC - 3) – Entrepreneurship

Total Marks: - 75 (for each Course except CAB & Entrepreneurship – 50 marks)

Total Credit: - 6 (for each Course except CAB& Entrepreneurship -2)

Total No. of Lectures: - 65 (for each Course except CAB& Entrepreneurship – 50 marks)

Objectives: - To have a tentative course of action well in advance through the said Academic Plan to be able to: -

Execute the new CBCS with ease

Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.

Evaluation Method: - C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance)

C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance)

C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.

C 1 8<sup>th</sup> week from the beginning of the semester  
Completion of 1/3 of the total syllabus

Around last week of February 2019

C 2 16<sup>th</sup> week from the beginning of the semester  
Completion of 2/3 of the total syllabus

Around 3<sup>rd</sup> week of April 2019

C3 22<sup>th</sup> to 24<sup>th</sup> week from the beginning of semester  
Full syllabus

Around 2<sup>nd</sup> week of June 2019

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**SYLLABUS OF CC 7: - Financial Accounting II: - Follow the Burdwan University website**

**CC 8: - Cost Accounting II: - Do**

**SEC 2: - Computer Application in Business: - Do**

**SEC 3: - Entrepreneurship: - Do**

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**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.1 CG, Sub: - FINANCIAL ACCOUNTING- II (CC- 7)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC7 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Royalty Account (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Partnership Accounts (Up to Death of a Partner) (12 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC7 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 3: - Accounting for Inland Branches (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Partnership Accounts (Rest Parts) (8 Lectures)

Unit 1:-Accounting for Hire Purchase and Installment Systems (5 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC7 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2: - Departmental Accounts (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 1: - Accounting for Hire Purchase and Installment Systems (10 Lectures)



**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.2 CG, Sub: - CCOST ACCOUNTING- II (CC- 8)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of January 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC-8 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Methods of Costing I (Unit Costing & Job Costing) (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Marginal Costing and Decision making (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC-8 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1: - Methods of Costing I (Contract Costing) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Methods of Costing II (Process Costing - Part) (15 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC-8 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Service Costing (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Methods of Costing II (Process Costing – rest part) (5 Lectures)

Unit 5: - Book Keeping in Cost Accounting (5 Lecturers)

**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.3 CG, Sub: -Comp. App. In Bus. (SEC - 2)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: - 2 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of SEC -2 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Guest Lecturer**

Unit 1: -Ward Processing (3 lectures & 3 Practical Lab.)

Unit 2: - Preparing Presentations (3lectures & 3 Practical Lab.)

**FOR C2**

- Number of lectures / week: - 2 lectures of 1 hour duration (6x1 = 6 hours)

- 2/3 of the total syllabus of SEC - 2 should be completed before C2

- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Guest Lecturer**

Unit 3: - Spread Sheet and its Business Applications (3 lectures & 3 Practical Lab)

Unit 4: - Creating Business Spreadsheet (10 lectures)

**FOR C3**

- Number of lectures / week: - 2 lectures of 1 hour duration (6x1 = 6 hours)

- Total syllabus of SEC -2 should be completed before C3

- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Guest Lecturer**

Unit 4: - Creating Business Spreadsheet (6 Practical Lab.)

Unit 5: - Database Management System (using MS) (6 lectures & Practical Lab. 5)

**ACADEMIC PLAN FOR SEMESTER IV. Paper Code 4.4 CG, Sub: Entrepreneurship. (SEC- 3)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of January 2019

Number of lectures / week: -2 lectures of 1 hour duration (2x1 = 2 hours)

1/3 of the total syllabus of SEC3 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari**

Unit 1: - Introduction (7 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Roll of Govt. and Institutions in Entrepreneurship Dev (10 lectures)

**FOR C2**

- Number of lectures / week: - 2lectures of 1 hour duration (2x1 = 6 hours)

- 2/3 of the total syllabus of SEC3 should be completed before C2

- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari**

Unit 2: - Entrepreneurship (10 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Sources of Business Ideas and tests of Feasibility (part) (5 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

- Total syllabus of SEC3 should be completed before C3

- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari**

Unit 5: - Mobilizing Resources (8 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Sources of Business Ideas and tests of Feasibility (part) (5 lectures)

## **ACADEMIC YEAR 2019--2020**

### ***DEPARTMENT OF COMMERCE* ABHEDANANDA MAHAVIDYALAYA ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (HONS)**

#### **Semester: - 1 (From July 2019 - December 2019)**

Course: -	(AECC – 1) - Environmental Studies (CC 1) – Financial Accounting – 1 (CC 2) – Business Management (GE 1) - Micro Economics
Total Marks: -	75 (for each Course excluding ENVS)
Total Credit: -	6 (for each Course excluding ENVS)
Total No. of Lectures: -	65 (for each Course excluding ENVS)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around 3 <sup>rd</sup> week of September 2019
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 2 <sup>ND</sup> week of November 2019
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of December 2019

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**SYLLABUS OF CC 1: - Financial Accounting 1:-** Follow the Burdwan University website.

**CC 2: - Business Management** - Do

**GE 1: - Micro Economics** - Do

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**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.2 CH, Sub: - FINANCIAL ACCOUNTING- 1 (CC- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1(a): - Theoretical Framework (5 lectures)

(b): - Accounting Process (3 lectures)

Unit 2(a): - Business Income (i &ii) (4 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(a): - Consignment Accounting (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 2(a): - Business Income (iii & iv) (4 lectures)

2(b): - Final Accounts (7 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(b): - Joint Venture (7 Lectures)

4(c):- Accounting for Sale on Approval, Sectional and Self balancing Ledger (5 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Financial Statement from Incomplete Records and of NPO (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Insurance Claim for Loss of Stock and for Loss of Profit (10 lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.3 CH, Sub: - Business Management (CC- 2)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1 – Introduction (15 Lectures)

Unit 2 – Planning and Strategic Planning (a & b) (8 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2 – Planning and Strategic Planning (c &d) (7 Lectures)

Unit 3 – Organising (13 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman :-**

Unit 4 – Staffing and Leading (12 Lectures)

Unit 5 – Control (10 Lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.4 CH, Sub: - Micro Economics (GE- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of GE 1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Demand and Consumer Behaviour (13 Lectures)

Unit 2 – Production and Cost (13 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of GE 1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 3 – Perfect Competition (13 Lectures)

Unit 34– Monopoly (10 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of GE 1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Shrabani Banerjee**

Unit 5 – Imperfect Competition (16 Lectures)

ABHEDANANDA MAHAVIDYALAYA

**ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GENERAL)**

**Semester: - 1 (From July 2019 - December 2019)**

Course: - (AECC – 1) - Environmental Studies  
(CC 1) – Financial Accounting – 1  
(CC 2) – Business Management  
(L 1) - ENGLISH LANGUAGE

Total Marks: - 75 (for each Course excluding ENVS)

Total Credit: - 6 (for each Course excluding ENVS)

Total No. of Lectures: - 65 (for each Course excluding ENVS)

Objectives: - To have a tentative course of action well in advance through the said Academic Plan to be able to: -

- Execute the new CBCS with ease
- Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.

Evaluation Method: - C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.

C 1 8<sup>th</sup> week from the beginning of the semester  
Completion of 1/3 of the total syllabus  
Around third week of September 2019

C 2 16<sup>th</sup> week from the beginning of the semester  
Completion of 2/3 of the total syllabus  
Around 2<sup>nd</sup> week of November 2019

C3 22<sup>th</sup> to 24<sup>th</sup> week from the beginning of semester  
Full syllabus  
Around 2<sup>nd</sup> week of December 2019

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**SYLLABUS OF CC 1: - Financial Accounting 1:-** Follow the Burdwan University website.  
**CC 2: - Business Management - Do**

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**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.2 CG, Sub: - FINANCIAL ACCOUNTING- 1 (CC- 1)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1(a): - Theoretical Framework (8 lectures)

(b): - Accounting Process (5 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Financial Statement from Incomplete records and of NPO (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 2(a): - Business Income (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4(a): - Consignment (6 Lectures)

4(b):- Joint Venture (6 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2(b): - Final Accounts (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Accounting for Sale on Approval, Sectional and Self Balancing Ledger (10 lectures)

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 1.3 CG, Sub: - Business Management (CC- 2)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 1 – Introduction (15 Lectures)

Unit 2 – Planning and Strategic Planning (a & b) (7 Lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2 – Planning and Strategic Planning (c & d) (8 Lectures)

Unit 3 – Organizing (13 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman:-**

Unit 4 – Staffing and Leading (12 Lectures)

Unit 5 – Control (10 Lectures)

## **ACADEMIC YEAR 2019--2020**

### ***DEPARTMENT OF COMMERCE* ABHEDANANDA MAHAVIDYALAYA ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (HONS)**

#### **Semester: - III (From July 2019 - December 2019)**

Course: -	CC – 5: - Corporate Law CC -6: - Income tax Law and Practice CC – 7: - Financial Accounting II SEC – 1: - E- Commerce (50 marks, Credit – 2) GE -3: - Indian Economy
Total Marks: -	75 (for each Course except SEC – 1)
Total Credit: -	6 (for each Course except SEC – 1)
Total No. of Lectures: -	65 (for each Course except E-Commerce)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around 3 <sup>rd</sup> week of September 2019
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 2 <sup>ND</sup> week of November 2019
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of December 2019

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**SYLLABUS OF CC 5: - Corporate Law:** - Follow the Burdwan University website.

**CC 6: - Income tax Law and Practice** - Do

**CC 7: - Financial Accounting II** Do

**SEC I: - E-Commerce** Do

**GE 3:- Indian Economy** Do

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**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.1 CH, Sub: - CORPORATE LAWS (CC- 5)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of July 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC5 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (Part) (8 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Management (Part) (8 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Documents (Part) (8 lecturers)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC 5 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (7 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Management (Part) (7 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Documents (Part) (7 lecturers)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC 5 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4 – Dividends, Accounts, Audit (6 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Winding Up, Insider Trading, Whistle Blowing (6 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Depositories Law (8 Lectures)

**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.2 CH, Sub: Income Tax Law and Practice (CC- 6)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of July 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC 6 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (Part) (7 lectures)

Unit 3: - Computation of Income under Different Heads – II (Capital Gains) (2 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 5: -Practical (Part) (5lectures)

Unit 2: - Computation of Income under Different Heads – 1 (Income from HP) (4 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit1: -Introduction (Residential Status) (6 lecturers)

Unit 2: - Computation of Income under Different Heads – 1(Salary) (3 Lectures)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC 6 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Computation of Income under Different Heads – II (Income from Other Sources) (2 Lectures)

Unit 4: - Computation of Total Income and Tax Liability (6 lectures)

**Name of the Teacher: - Md. Hafizur Rahma**

Unit 2: - Computation of Income under Different Heads – 1 (Income from HP) (5 Lectures)

Unit 5: -Practical (Part) (5lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Computation of Income under Different Heads – 1(Salary) (8 Lectures)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC 6 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Computation of Total Income and Tax Liability (10 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 5: -Practical (Part) (5lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Computation of Income under Different Heads – II (Business and Profession) (12 Lectures)

**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.3 CH, Sub: - FINANCIAL ACCOUNTING- II (CC- 7)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC7 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Royalty Account (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Partnership Accounts (Up to Amalgamation of Partnership Firms) (12 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC7 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 2: - Accounting for Inland Branches (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 4: - Partnership Accounts (Rest Parts) (8 Lectures)

5:- Banking Companies (5 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC7 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1(b): - Departmental Accounts (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 1(a): - Accounting for Hire Purchase and Installment Systems (10 Lectures)

**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.4 CH, Sub: - E-Commerce (SEC -1)**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 =3 hours)
- 1/3 of the total syllabus of SEC-1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (part) (7 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - IT Act 2000 and Cyber Crimes (7 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction (part) (5 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of SEC-1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1: -Introduction (rest part) (3 lectures)

Unit 2: - Security and Encryption (part) (4 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - E-Payment System (theoretical part) (8 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction (rest part) (5 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of SEC-1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2: - Security and Encryption (rest part) (6 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - E-Payment System - 7 Practical

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction 8 Practical

**ACADEMIC PLAN FOR SEMESTER 1. Paper Code 3.5 CH, Sub: - Indian Economy (GE- 3)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- 1/3 of the total syllabus of GE 3 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: -Shrabani Banerjee**

Unit 1 – Basic Issues in Economic Development (10 Lectures)

Unit 2 – Basic Features of the Indian Economy at Independence (10 Lectures)

**FOR C2**

- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- 2/3 of the total syllabus of GE 3 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 3 – Policy Regimes (15 Lectures)

Unit 4– Growth, Development and Structural Change (a & b part) (10 Lectures)

**FOR C3**

- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- Total syllabus of GE 3 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Shrabani Banerjee**

Unit 4: - Growth, Development and Structural Change (part c) (5 Lectures)

Unit 5: - Sectoral Trends and Issues (15 lectures)



## **ACADEMIC YEAR 2019--2020**

### ***DEPARTMENT OF COMMERCE***

### **ABHEDANANDA MAHAVIDYALAYA**

### **ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GEN)**

### **Semester: - III (From July 2019 - December 2019)**

Course: -	CC – 5: - Corporate Law CC -6: - Income tax Law and Practice L1-2: - English Language SEC – 1: - E- Commerce (50 marks, Credit – 2)
Total Marks: -	75 (for each Course except SEC -)
Total Credit: -	6 (for each Course except SEC – 1)
Total No. of Lectures: -	65 (for each Course except E-Commerce)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around 3 <sup>rd</sup> week of September 2019
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 2 <sup>ND</sup> week of November 2019
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of December 2019

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**SYLLABUS OF CC 5: - Corporate Law:** - Follow the Burdwan University website.

**CC 6: - Income tax Law and Practice** - Do

**L1 – 2: - English Language** Do

**SEC I: - E-Commerce** Do

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**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.1 CG, Sub: - CORPORATE LAWS (CC- 5)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of July 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC5 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (Part) (8 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Management (Part) (8 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Documents (Part) (8 lecturers)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC 5 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (7 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - Management (Part) (7 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Documents (Part) (7 lecturers)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC 5 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4 – Dividends, Accounts, Audit (6 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Winding Up, Insider Trading, Whistle Blowing (6 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Depositories Law (8 Lectures)

**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.2 CG, Sub: Income Tax Law and Practice (CC- 6)**

**FOR C1**

Classes begin from 2<sup>nd</sup> week of July 2019

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

1/3 of the total syllabus of CC 6 should be completed before C1

Tentative no. of lectures and syllabus covered before C 1:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (10 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - Computation of Income under Different Heads – 1 (Income from HP) (9 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Computation of Income under Different Heads – 1(Salary) (11 Lectures)

**FOR C2**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

2/3 of the total syllabus of CC 6 should be completed before C2

Tentative no. of lectures and syllabus covered before C 2:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 3: - Computation of Income under Different Heads – II (Capital Gains and Income from Other Sources) (6 Lectures)

Unit 4: - Computation of Total Income and Tax Liability (6 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 5: -Practical (Part) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2: - Computation of Income under Different Heads – II (Business and Profession - part) (6 Lectures)

**FOR C3**

Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)

Total syllabus of CC 6 should be completed before C3

Tentative no. of lectures and syllabus covered before C 3:-

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 4: - Computation of Total Income and Tax Liability (9 lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 5: -Practical (Part) (10 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 3: - Computation of Income under Different Heads – II (Business and Profession) (8 Lectures)

**ACADEMIC PLAN FOR SEMESTER III. Paper Code 3.4 CG, Sub: - E-Commerce (SEC -1)**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 =3 hours)
- 1/3 of the total syllabus of SEC-1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 1: - Introduction (1<sup>st</sup> part) (7 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 3: - IT Act 2000 and Cyber Crimes (7 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction (part) (5 lectures)

**FOR C2**

- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- 2/3 of the total syllabus of SEC-1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari :-**

Unit 1: -Introduction (rest part) (3 lectures)

Unit 2: - Security and Encryption (part) (4 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - E-Payment System (theoretical part) (8 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction (rest part) (5 lectures)

**FOR C3**

- Number of lectures / week: - 3 lectures of 1 hour duration (3x1 = 3 hours)
- Total syllabus of SEC-1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari:-**

Unit 2: - Security and Encryption (rest part) (6 Lectures)

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - E-Payment System - 7 Practical

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Online Business Transaction - 8 Practical

## **ACADEMIC YEAR 2019--2020**

### **DEPARTMENT OF COMMERCE**

### **ABHEDANANDA MAHAVIDYALAYA**

### **ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (HONS)**

### **Semester: - V (From July 2019 - December 2019)**

Course: -	CC –11: - Financial Accounting III CC -12: - Auditing DSE - 1: - Management Accounting DSE - 2: - Indian Financial System
Total Marks: -	75 (for each Course)
Total Credit: -	6 (for each Course)
Total No. of Lectures: -	65 (for each Course)
Objectives: -	To have a tentative course of action well in advance through the said Academic Plan to be able to: - <ul style="list-style-type: none"><li>• Execute the new CBCS with ease</li><li>• Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.</li></ul>
Evaluation Method: -	C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance) C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance) C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.
C 1	8 <sup>th</sup> week from the beginning of the semester Completion of 1/3 of the total syllabus Around 3 <sup>rd</sup> week of September 2019
C 2	16 <sup>th</sup> week from the beginning of the semester Completion of 2/3 of the total syllabus Around 2 <sup>ND</sup> week of November 2019
C3	22 <sup>th</sup> to 24 <sup>th</sup> week from the beginning of semester Full syllabus Around 2 <sup>nd</sup> week of December 2019

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**SYLLABUS OF CC11: - Financial Accounting - III: -** Follow the Burdwan University website.

**CC12: - Auditing -** Do

**DSE –1: - Management Accounting** Do

**DSE - 2: - Indian Financial System** Do

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**ACADEMIC PLAN FOR SEMESTER V. Paper Code 5.1 CH, Sub: - FINANCIAL ACCOUNTING- III (CC- 11)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC- 11 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - Final Accounts (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 1: - Accounting for Share Capital and Debenture (upto Redemption of Debenture) (12 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC-11 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Amalgamation of Companies (8 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 1: - Accounting for Share Capital and Debenture (Rest Parts) (5 Lectures)

Unit 3:- Valuation of Goodwill and Valuation of Shares (8 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC-11 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Amalgamation of Companies (Internal Reconstruction) (7 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Accounts of Holding Companies / Parent Companies (15 Lectures)

**ACADEMIC PLAN FOR SEMESTER V. Paper Code 5.2 CH, Sub: - Auditing (CC- 12)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC -12 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - - Dr. Bhaskar Kr. Kayari :-**

Unit 1: - Introduction (10 lectures)

Unit 2: - Audit of Companies (15 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC-12 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

• **Name of the Teacher: - - Dr. Bhaskar Kr. Kayari :-**

• Unit 3: - Audit Report and Certificates (10 lectures)

• Unit 4: - Audit of Different Institutions (10 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC-12 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

• **Name of the Teacher: - - Dr. Bhaskar Kr. Kayari :-**

• Unit 5: - Special Areas of Audit (15 lectures)

Unit 6: - Investigation (5 lectures)

**ACADEMIC PLAN FOR SEMESTER V. Paper Code 5.3.1 CH, Sub: - MANAGEMENT ACCOUNTING- (DSE-I)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of DSE- 1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari**

Unit 1: - Introduction (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: -Marginal Costing (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of DSE- 1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher:- Dr. Bhaskar Kr. Kayari**

Unit 3: - Budgetary Control (part) (5 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2(a) & (b): - Ratio Analysis & Cash Flow Statement (15 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of DSE- 1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher:- Dr. Bhaskar Kr. Kayari**

Unit 3: - Budgetary Control (5 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Standard Costing (20 Lectures)



**ACADEMIC PLAN FOR SEMESTER V. Paper Code 5.4.1. CH, Sub: - Indian Financial System- (DSE-II)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of DSE- 2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Shrabani Banerjee**

Unit 1: - Financial System and its Components (15 lectures)

Unit 4: - Financial Services (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of DSE- 2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 2: - Financial Market (15 lectures)

Unit 5: - Leasing and Hire Purchase (10 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of DSE -2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher:- Shrabani Banerjee**

Unit 3: - Financial Institutions (15 lectures)

## ACADEMIC YEAR 2019--2020

### *DEPARTMENT OF COMMERCE*

### **ABHEDANANDA MAHAVIDYALAYA**

### ACADEMIC PLAN (SUGGESTIVE) FOR B.COM (GEN)

#### Semester: - **V (From July 2019 - December 2019)**

Course: - CC –11: - Financial Accounting III  
CC -12: - Auditing  
DSE - 1: - Management Accounting  
DSE - 2: - Indian Financial System

Total Marks: - 75 (for each Course)

Total Credit: - 6 (for each Course)

Total No. of Lectures: - 65 (for each Course)

Objectives: - To have a tentative course of action well in advance through the said Academic Plan to be able to: -

- Execute the new CBCS with ease
- Finish syllabus and conduct evaluations due time to the satisfaction of both the students and teachers.

Evaluation Method: - C 1 – 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 2 - 10% of total marks (class test/ assignment/ seminar + class attendance)  
C 3 – 80% of total marks i.e. 60 marks [(10x2) + (4x5) + (2x10)] semester- end Examination.

C 1 8<sup>th</sup> week from the beginning of the semester  
Completion of 1/3 of the total syllabus  
Around 3<sup>rd</sup> week of September 2019

C 2 16<sup>th</sup> week from the beginning of the semester  
Completion of 2/3 of the total syllabus  
Around 2<sup>ND</sup> week of November 2019

C3 22<sup>th</sup> to 24<sup>th</sup> week from the beginning of semester  
Full syllabus  
Around 2<sup>nd</sup> week of December 2019

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**SYLLABUS OF CC11: - Financial Accounting - III: -** Follow the Burdwan University website.

**CC12: - Auditing -** Do

**DSE –1: - Management Accounting** Do

**DSE - 2: - Indian Financial System** Do

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**ACADEMIC PLAN FOR SEMESTER V. Paper Code 5.1 CH, Sub: - FINANCIAL ACCOUNTING- III (CC- 11)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC-11 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 2: - Final Accounts (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 1: - Accounting for Share Capital and Debenture (upto Redemption of Debenture) (12 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC-11 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Amalgamation of Companies (8 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 1: - Accounting for Share Capital and Debenture (Rest Parts) (5 Lectures)

Unit 3:- Valuation of Goodwill and Valuation of Shares (8 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC-11 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher: - Md. Hafizur Rahman**

Unit 4: - Amalgamation of Companies (Internal Reconstruction) (7 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Accounts of Holding Companies / Parent Companies (15 Lectures)

**ACADEMIC PLAN FOR SEMESTER V. Paper Code 5.2 CH, Sub: - Auditing (CC- 12)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of CC- 12 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - - Dr. Bhaskar Kr. Kayari :-**

Unit 1: - Introduction (10 lectures)

Unit 2: - Audit of Companies (15 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of CC-12 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

• **Name of the Teacher: - - Dr. Bhaskar Kr. Kayari :-**

• Unit 3: - Audit Report and Certificates (10 lectures)

• Unit 4: - Audit of Different Institutions (10 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of CC-12 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

• **Name of the Teacher: - - Dr. Bhaskar Kr. Kayari :-**

• Unit 5: - Special Areas of Audit (15 lectures)

Unit 6: - Investigation (5 lectures)

**ACADEMIC PLAN FOR SEMESTER V. Paper Code 5.3.1 CH, Sub: - MANAGEMENT ACCOUNTING- (DSE-I)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of DSE- 1 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Dr. Bhaskar Kr. Kayari**

Unit 1: - Introduction (10 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: -Marginal Costing (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of DSE-1 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher:- Dr. Bhaskar Kr. Kayari**

Unit 3: - Budgetary Control (part) (5 lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 2(a) & (b): - Ratio Analysis & Cash Flow Statement (15 Lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of DSE- 1 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher:- Dr. Bhaskar Kr. Kayari**

Unit 3: - Budgetary Control (5 Lectures)

**Name of the Teacher: - Dr. Suprabhat Bhattacharya**

Unit 5: - Standard Costing (20 Lectures)

**ACADEMIC PLAN FOR SEMESTER V. Paper Code 5.4.1. CH, Sub: - Indian Financial System- (DSE-II)**

**FOR C1**

- Classes begin from 2<sup>nd</sup> week of July 2019
- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 1/3 of the total syllabus of DSE-2 should be completed before C1
- Tentative no. of lectures and syllabus covered before C 1

**Name of the Teacher: - Shrabani Banerjee**

Unit 1: - Financial System and its Components (15 lectures)

Unit 4: - Financial Services (10 lectures)

**FOR C2**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- 2/3 of the total syllabus of DSE- 2 should be completed before C2
- Tentative no. of lectures and syllabus covered before C 2

**Name of the Teacher: - Shrabani Banerjee**

Unit 2: - Financial Market (15 lectures)

Unit 5: - Leasing and Hire Purchase (10 lectures)

**FOR C3**

- Number of lectures / week: - 6 lectures of 1 hour duration (6x1 = 6 hours)
- Total syllabus of DSE- 2 should be completed before C3
- Tentative no. of lectures and syllabus covered before C 3

**Name of the Teacher:- Shrabani Banerjee**

Unit 3: - Financial Institutions (15 lectures)