

DEPT. OF COMMERCE

**LEARNING MODULE 2023-24**

SEMESTER – 1st

SUBJECT: FINANCIAL ACCOUNTING – I (Hons. /Gen.) [Major Paper 1]

Name of the Teacher: Prabir Bhattacharya				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
1. Introduction	1	5	July	Chalk & Talk Method	To help in generating basic ideas of financial accounting among the students.
2. Concepts for determination of business income	3	15	August - September	Chalk & Talk Method	To help in generating basic ideas of financial accounting among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 1st

**SUBJECT: FINANCIAL ACCOUNTING – I (Hons. /Gen.) [Major Paper 1]**

<b>Name of the Teacher:</b> Manisha Choudhury				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
5. Financial statements from Incomplete records and of NPO	1	12	July – August	Chalk & Talk Method	To help in generating basic ideas of financial accounting among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 1st

**SUBJECT: FINANCIAL ACCOUNTING – I (Hons. /Gen.) [Major Paper 1]**

Name of the Teacher: Sreyam Roy			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
4. Final accounts of Trading Concern	1	15	July – August	Chalk & Talk Method	To help in generating basic ideas of financial accounting among the students.
6. Sectional and Self-balancing ledger	1	5	September – November	Chalk & Talk Method	To help in generating basic ideas of financial accounting among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 1st

**SUBJECT: PRINCIPLES AND PRACTICE OF MANAGEMENT (Hons. /Gen.) [Minor Paper 1]**

<b>Name of the Teacher:</b> Manisha Choudhury				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit-1: Introduction	2	16	July- August	Chalk & Talk Method	To help in generating basic ideas among the students.
Unit-4: Directing and Staffing	1	16	August - September	Chalk & Talk Method	To help in generating basic ideas among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 1st

**SUBJECT: PRINCIPLES AND PRACTICE OF MANAGEMENT (Hons. /Gen.) [Minor Paper 1]**

<b>Name of the Teacher:</b> Sreyam Roy				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit-2: Planning	1	16	July-September	Chalk & Talk Method	To help in generating basic ideas among the students.
Unit-3: Organizing	2	16	September - October	Chalk & Talk Method	To help in generating basic ideas among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 1st

**SUBJECT: PRINCIPLES AND PRACTICE OF MANAGEMENT (Hons. /Gen.) [Minor Paper 1]**

<b>Name of the Teacher:</b> Krishnendu Sen				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit- 5: Motivation, Co-ordination and Control	1	16	July- August	Chalk & Talk Method	To help in generating basic ideas among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

SUBJECT: MICROECONOMICS (Hons. /Gen.) [Inter-Disciplinary / Multi-Disciplinary (IDC / MDC) Paper 1]

Name of the Teacher: Soumyarup Ghosh			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit: I Introduction	1	5	July	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit: II Theory of Demand and Supply	1	15	July - August	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit: III Theory of Consumer Behaviour	1	10	September	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit IV: Theory of Production and Cost	1	10	October	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit V :Revenue and Market	1	10	November - December	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

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**LEARNING MODULE**

SEMESTER – 1st

**SUBJECT: ENTREPRENEURSHIP DEVELOPMENT (Hons. /Gen.) [ENHANCEMENT COURSE (SEC) Paper 1]**

<b>Name of the Teacher:</b> Krishnendu Sen				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit 1: Introduction	1	10	February	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas about the importance of entrepreneurship among the students.
Unit 2:	1	10	March	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students about the public and private system of stimulation, support and sustainability of entrepreneurship.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 1st

**SUBJECT: ENTREPRENEURSHIP DEVELOPMENT (Hons. /Gen.) [ENHANCEMENT COURSE (SEC) Paper 1]**

<b>Name of the Teacher:</b> Mitasi Das				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit 3:	1	10	April	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students about the contents and significance of writing the business plan/ project proposal.
Unit 4:	1	10	May	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students about mobilizing resources for start-up.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 2nd

SUBJECT: COST ACCOUNTING – I (Hons. /Gen.) [Major Paper 2]

Name of the Teacher: Sreyam Roy					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Introduction	1	5	February - March	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	This topic gives the student a basic idea about cost accounting. It develops concept of cost, object, cost units, cost centres, profit centre and investment centre.
Unit 2: Material Costs	1	10	April - May	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	This topic makes the students well versed in the concept of material pricing, material receipt and issue.  It also introduces the concept of inventory, inventory control and techniques of inventory control.

Signature of the Teacher: .....

Signature of the HOD: .....

Name of the Teacher: Manisha Choudhury				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 3: Employee Cost and Incentive Systems	1	12	February – March	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	To help the students to understand the concept of labour cost attendance and payroll procedures. They are made aware of the main principles of sound wage incentive schemes.
Unit 4: Accounting for Overhead	2	20	April – May	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	This topic makes the students well versed in the definition and classification of overhead. The topic gives a vivid concept of manufacturing overheads its absorption, allocation and appointment.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 2nd

SUBJECT: COST ACCOUNTING – I (Hons. /Gen.) [Major Paper 2]

Name of the Teacher: Prabir Bhattacharya			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 5: Cost Statement	1	8	February - March	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	The students get a concept on accounting system in cost books. They are made aware about the necessity for cost sheet and its components.

Signature of the Teacher: .....

Signature of the HOD: .....

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**LEARNING MODULE**

SEMESTER – 2nd

**SUBJECT: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT MODULE – I (Hons. /Gen.) [Minor Paper 2]**

Name of the Teacher: Manisha Choudhury			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Introduction	1	8	February	Chalk & Talk Method	To help in generating ideas among the students.
Unit 2: Market segmentation	1	8	March	Chalk & Talk Method	To make the students aware about market segments.
Unit 3: Product	1	8	April	Chalk & Talk Method	To make the students aware about different products.
Unit 4: Pricing and Distribution	1	8	April - May	Chalk & Talk Method	To make the students aware about different pricing strategies and how to deal with wholesalers and distributors.
Unit 5: Promotion and Recent developments in marketing	1	8	May	Chalk & Talk Method	To make the students aware about different promotion techniques.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 2nd

**SUBJECT: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT MODULE – II (Hons. /Gen.) [Minor Paper 2]**

Name of the Teacher: Krishnendu Sen					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Nature and Scope	1	8	February	Chalk & Talk Method	To help in generating ideas among the students.
Unit 2: Human Resource Planning	1	8	March	Chalk & Talk Method	To help in generating in-depth knowledge among the students.
Unit 3: Recruitment and Selection	1	8	March - April	Chalk & Talk Method	To help in generating in-depth knowledge among the students about how to crack recruitment and selection process in the real world.
Unit 4: Training and Development	1	8	April - May	Chalk & Talk Method	To help in generating in-depth knowledge among the students about how to train and develop employees in the practical field.
Unit 5: Job Evaluation and Performance Appraisal	1	8	May	Chalk & Talk Method	To help in generating in-depth knowledge among the students about how to rate job performance of employees.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 2nd

**SUBJECT: MACROECONOMICS [Inter-Disciplinary / Multi-Disciplinary Course (IDC / MDC) Paper 2]**

Name of the Teacher: Soumyarup Ghosh					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Basic Concepts	1	2	July	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.
Unit 2: National Income	1	6	August	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.
Unit 3: Determination of equilibrium income in Simple Keynesian Model	1	10	September	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.
Unit 4: Money and inflation	1	10	October - November	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.
Unit 5: Public Finance	1	12	December	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

Name of the Teacher: Sreyam Roy			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Fundamentals of Computer	1	8	July	Chalk & Talk Method, ICT Demonstration	This topic gives the student basic ideas about information technology.
Unit 2: Internet Services & Security measure	1	10	August - September	Chalk & Talk Method, ICT Demonstration	This topic gives the student basic ideas about the internet and its history and advancements.
Unit 3: Current Computing Paradigm	1	8	September	Chalk & Talk Method, ICT Demonstration	This topic gives the student basic ideas about the new ideas about Cloud Computing, Business Model, Green computing, Quantum computing, Big Data.

Signature of the Teacher: .....

Signature of the HOD: .....

Name of the Teacher: Krishnendu Sen			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 4: Business Data Handling	1	8	July – August	Chalk & Talk Method, ICT Demonstration	This topic makes the students aware of Business Data Management and Evolution of AI.
Unit 5: IT Act. 2000 and Cyber Crimes	1	6	September - November	Chalk & Talk Method, ICT Demonstration	This topic makes the students aware of the IT Act.

Signature of the Teacher: .....

Signature of the HOD: .....

Name of the Teacher: Sreyam Roy					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Word Processing	1	5	July	ICT Demonstration, Practical Demo in Computer Laboratory	This topic makes the students practically proficient in MS Word.
Unit 2: Spreadsheet	2	8	September – October	ICT Demonstration, Practical Demo in Computer Laboratory	This topic makes the students practically proficient in MS Excel.
Unit 3: Presentation	1	8	November	ICT Demonstration, Practical Demo in Computer Laboratory	This topic makes the students practically proficient in MS Powerpoint Presentation.

Signature of the Teacher: .....

Signature of the HOD: .....

SUBJECT: INFORMATION TECHNOLOGY &amp; ITS APPLICATION IN BUSINESS MODULE – I (Hons. /Gen.) [Paper Code - SEC 3.1 Chg]

Name of the Teacher: Sreyam Roy			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Information Technology and Business	1	8	July	Chalk & Talk Method, ICT Demonstration	This topic gives the student basic ideas about information technology.
Unit 2: Data Organization and Data Base Management System	1	10	August - September	Chalk & Talk Method, ICT Demonstration	This topic gives the student basic ideas about the different data organization types and different DBMS.
Unit 3: Internet and Its Applications	1	8	September	Chalk & Talk Method, ICT Demonstration	This topic gives the student basic ideas about the internet and its history and advancements.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

## LEARNING MODULE

SEMESTER – 3rd

SUBJECT: INFORMATION TECHNOLOGY & ITS APPLICATION IN BUSINESS MODULE – I (Hons. /Gen.) [Paper Code - SEC 3.1 Chg]

Name of the Teacher: Krishnendu Sen			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 4: Security and Encryption	1	8	July – August	Chalk & Talk Method, ICT Demonstration	This topic makes the students aware of the security issues related to internet and different encryption methods.
Unit 5: IT Act. 2000 and Cyber Crimes	1	6	September - November	Chalk & Talk Method, ICT Demonstration	This topic makes the students aware of the IT Act.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 3rd

**SUBJECT: INFORMATION TECHNOLOGY & ITS APPLICATION IN BUSINESS (PRACTICAL) MODULE – II (Hons. /Gen.) [Paper Code - SEC 3.1 Chg]**

Name of the Teacher: Sreyam Roy					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Word Processing	1	5	July	ICT Demonstration, Practical Demo in Computer Laboratory	This topic makes the students practically proficient in MS Word.
Unit 2: Preparing Presentations	1	5	August	ICT Demonstration, Practical Demo in Computer Laboratory	This topic makes the students practically proficient in MS PowerPoint.
Unit 3: Spreadsheet and its Business Applications	2	16	September – October	ICT Demonstration, Practical Demo in Computer Laboratory	This topic makes the students practically proficient in MS Excel.
Unit 4: Database Management System	1	8	November	ICT Demonstration, Practical Demo in Computer Laboratory	This topic makes the students practically proficient in MS Access.
Unit 5: Website Designing	1	6	December	ICT Demonstration, Practical Demo in Computer Laboratory	This topic makes the students practically proficient in understanding the intricacies and basic ideas of HTML, Text formatting, Cascading Style Sheets.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 3rd

SUBJECT: BUSINESS MATHEMATICS & STATISTICS (Hons. /Gen.) [Paper Code - GE 3.3 Chg]

Name of the Teacher: Mitasi Das					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Permutations and Combinations	1	8	July	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.
Unit 3: Binomial Theorem	1	8	August	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.
Unit 7: Regression Analysis	1	8	September – October	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.
Unit 9: Time Series Analysis	1	8	November	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.
Unit 10: Probability Theory	1	8	December	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

Name of the Teacher: Chiranjit Ghorui					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 2: Set Theory	1	8	July	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.
Unit 4: Logarithm	1	8	August	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.
Unit 5: Compound Interest and Annuities	1	8	September – October	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.
Unit 6: Correlation and Association	1	8	November	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.
Unit 8: Index Numbers	1	8	December	Chalk & Talk Method	To help in generating basic ideas about maths & statistics among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 3rd

**SUBJECT: FINANCIAL ACCOUNTING – II (Hons. /Gen.) [Paper Code - CC3.1Ch/ CC3.1Cg]**

<b>Name of the Teacher:</b> Prabir Bhattacharya				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit 1: Partnership accounts-I	2	15	July - August	Chalk & Talk Method	To help in generating basic ideas of partnership accounting among the students.
Unit 2: Partnership accounts-II	2	15	August - September	Chalk & Talk Method	To help in generating basic ideas of partnership accounting among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 3rd

**SUBJECT: FINANCIAL ACCOUNTING – II (Hons. /Gen.) [Paper Code - CC3.1Ch/ CC3.1Cg]**

Name of the Teacher: Manisha Choudhury			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 3: Branch accounting	1	10	July - September	Chalk & Talk Method	To help in generating basic ideas of Branch accounting among the students.
Unit 5: Departmental accounts	1	10	September - December	Chalk & Talk Method	To help in generating basic ideas of departmental accounting among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

SUBJECT: FINANCIAL ACCOUNTING – II (Hons. /Gen.) [Paper Code - CC3.1Ch/ CC3.1Cg]

Name of the Teacher: Krishnendu Sen			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 4: Hire purchase and Instalment payment system	1	10	July - August	Chalk & Talk Method	To help in generating basic ideas of hire purchase system among the students.
Unit 6: Investment Accounts	1	10	September - October	Chalk & Talk Method	To help the students understand the different types of fixed-income and variable-income bearing securities, concept of brokerage.
Unit 7: Business Acquisition and Conversion of partnership into limited company	1	10	November – December	Chalk & Talk Method	To help in generating basic ideas of business acquisition among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 3rd

**SUBJECT: INDIAN FINANCIAL SYSTEM (Only Honours) [Paper Code – CC 3.2 Ch]**

Name of the Teacher: Debopama Sen					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Financial System and Its Components	1	10	July	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas about the structure of Indian Financial System among the students.
Unit 2: Financial Markets	1	30	August – September	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas about money market and capital market among the students.
Unit 3: Financial Institutions	1	20	September – October	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas about different financial institutions among the students.
Unit 4: Financial Services	1	10	November	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas about SEBI regulations and Credit Rating Institutions among the students.
Unit 5: Investors' Protection	1	10	December	Chalk & Talk Method, ICT Demonstration	To help in making the students aware about the concept of investors' protection.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 4th

SUBJECT: MICROECONOMICS – II & INDIAN ECONOMY MODULE – I (Hons. /Gen.) [Paper Code - GE 4.1 Chg]

Name of the Teacher: Debopama Sen				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Monopoly	1	10	February – March	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit 2: Imperfect Competition	1	15	March – April	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit 3: Factor Price Determination	1	15	April - May	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 4th

**SUBJECT: MICROECONOMICS – II & INDIAN ECONOMY MODULE – II (Hons. /Gen.) [Paper Code - GE 4.1 Chg]**

Name of the Teacher: Debopama Sen			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Basic Issues in Economic Development	1	5	February	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit 2: Basic Features of Indian Economy	1	10	February – March	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit 3: Sectoral Trends and Issues	1	15	March – April	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.
Unit 4: Social Issues in Indian Economy	1	10	May	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

Name of the Teacher: Krishnendu Sen				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Introduction	1	10	February	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas about the importance of entrepreneurship among the students.
Unit 2:	1	10	March	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students about the public and private system of stimulation, support and sustainability of entrepreneurship.
Unit 3:	1	10	April	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students about the contents and significance of writing the business plan/ project proposal.
Unit 4:	1	10	May	Chalk & Talk Method, ICT Demonstration	To help in generating basic ideas among the students about mobilizing resources for start-up.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 4th

**SUBJECT: ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS MODULE – II (Hons. /Gen.) [Paper Code - CC 4.1 Chg]**

Name of the Teacher: Sreyam Roy				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Business Ethics	1	8	February	Chalk & Talk Method, Lectures with Practical Examples	To help in generating basic ideas about the importance of business ethics among the students.
Unit 2: Principles of Business Ethics	1	8	February - March	Chalk & Talk Method, Lectures with Practical Examples	To help in generating basic ideas among the students about the meaning & elements of Ethics, Morale, Business ethics, Ethical dilemma.
Unit 3: Ethics in Management	1	8	March - April	Chalk & Talk Method, Lectures with Practical Examples	To help in generating basic ideas among the students about the Ethics in HRM & Marketing, Ethics in Accounting and finance & Work place Ethics.
Unit 4: Corporate Culture	1	8	April - May	Chalk & Talk Method, Lectures with Practical Examples	To help in generating basic ideas among the students about the impact of Corporate Culture, Globalization and cross culture issues in ethics.
Unit 5: Ethics & Corporate Governance	1	8	May	Chalk & Talk Method, Lectures with Practical Examples	To help in generating concept among the students about Corporate Governance and its benefits and limitations.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 4th

SUBJECT: TAXATION-I (Hons. /Gen.) [Paper Code - CC 4.1 Ch/ CC 4.1 Cg]

Name of the Teacher: Mitasi Das				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Basic Concepts and Definitions under IT Act	1	10	February	Chalk & Talk Method, PowerPoint Lecture methods	To make the students knowledgeable with the basic provisions of income tax.
Unit 2: Heads of Income and Provisions governing Heads of Income	1	30	April - May	Chalk & Talk Method, PowerPoint Lecture methods	To make the students knowledgeable with the basic provisions of income tax. The students are able to learn the heads of income.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 4th

SUBJECT: TAXATION-I (Hons. /Gen.) [Paper Code - CC 4.1 Ch/ CC 4.1 Cg]

Name of the Teacher: Prabir Bhattacharya				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 3: Heads of Income and Provisions governing Heads of Income	2	25	February – March	Chalk & Talk Method, PowerPoint Lecture methods	The heads of income under capital gains shall help the students to learn the computation of income.
Unit 4: Income of other Persons included in Assessee's Total Income	2	15	April - May	Chalk & Talk Method, PowerPoint Lecture methods	The chapter shall help the students to learn the various provisions of deductions under the provisions of income tax.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 4th

SUBJECT: COST AND MANAGEMENT ACCOUNTING -II (Hons. /Gen.) [Paper Code - CC 4.2 Ch/ CC 4.2 Cg]

Name of the Teacher: Prabir Bhattacharya				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Joint Product & By product	2	4	February	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	To help the students understand the meaning, treatment and apportionment of cost.
Unit 1: Activity Based Costing	2	4	March	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	To help the students understand the meaning of Activity Based Costing; cost analysis under ABC; application of ABC.
Unit 2: Budget and Budgetary Control	2	8	April – May	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	To help the students understand the basic concepts of budget and preparation of functional budgets – concepts, cash budget, flexible budget.

Signature of the Teacher: .....

Signature of the HOD: .....

SUBJECT: COST AND MANAGEMENT ACCOUNTING -II (Hons. /Gen.) [Paper Code - CC 4.2 Ch/ CC 4.2 Cg]

Name of the Teacher: Manisha Choudhury				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 3: Standard Costing	1	10	February – March	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	To help the students understand the classification of Standards. Analysis and computation of Materials, Labour and Overhead Variances.
Unit 4: CVP Analysis, Marginal Costing	1	8	April – May	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	To help the students understand the CVP Analysis & Marginal Costing Techniques and Management Decisions.
Unit 5: Short-term Decision Making	1	8	May	Chalk & Talk Method, Regular Class Lectures, Problem Solving in the class	To help the students understand the Marginal Cost and decision relating to Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

SUBJECT: AUDITING & ASSURANCE (Hons. /Gen.) [Paper Code - CC 5.1 Ch/ CC 5.1 Cg]

Name of the Teacher: Manisha Choudhury				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Concept, Need and Purpose of Audit	1	10	July – August	Chalk & Talk Method, PowerPoint Demonstration	To help the students understand the basic ideas and concepts on auditing.
Unit 5: Company Audit	1	15	September – October	Chalk & Talk Method, PowerPoint Demonstration	To help the students understand the basic ideas and concepts on auditing.
Unit 7: Other Thrust Areas	1	10	November - December	Chalk & Talk Method, PowerPoint Demonstration	To help the students understand the basic ideas and concepts on auditing.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

**SUBJECT: AUDITING & ASSURANCE (Hons. /Gen.) [Paper Code - CC 5.1 Ch/ CC 5.1 Cg]**

Name of the Teacher: Krishnendu Sen			SESSION: .....2023-24.....		
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 2: Audit Procedures and Techniques	1	15	July – October	Chalk & Talk Method, PowerPoint Demonstration	To help the students understand the basic ideas and concepts on auditing.
Unit 3: Audit Risk and Internal Control System	1	10	November - December	Chalk & Talk Method, PowerPoint Demonstration	To help the students understand the basic ideas and concepts on auditing.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

SUBJECT: AUDITING & ASSURANCE (Hons. /Gen.) [Paper Code - CC 5.1 Ch/ CC 5.1 Cg]

Name of the Teacher: Sreyam Roy				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 4: Vouching, Verification and Valuation	1	10	July – October	Chalk & Talk Method, PowerPoint Demonstration	To help the students understand the basic ideas and concepts on auditing.
Unit 6: Audit Report and Certificate	1	10	November - December	Chalk & Talk Method, PowerPoint Demonstration	To help the students understand the basic ideas and concepts on auditing.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

**SUBJECT: TAXATION-II MODULE – I (Hons. /Gen.) [Paper Code - CC 5.2 Ch/ DSE 5.1A]**

<b>Name of the Teacher:</b> Prabir Bhattacharya				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit 1: Computation of Total Income and Tax Payable	2	15	July – September	Chalk & Talk Method, PowerPoint Demonstration	To make the students knowledgeable about the computation of tax liability of an individual, Firm.
Unit 2: Tax Management	2	25	October - December	Chalk & Talk Method, PowerPoint Demonstration	To make the students knowledgeable about the Provision for Filing of Return, Assessment of Return, Advance Tax & Interest & Fees.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

SUBJECT: TAXATION-II MODULE – II (Hons. /Gen.) [Paper Code - CC 5.2 Ch/ DSE 5.1A]

Name of the Teacher: Mitasi Das				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 3: Central Sales Tax	1	10	July – October	Chalk & Talk Method, PowerPoint Demonstration	To make the students knowledgeable about the definitions, incidence and levy of tax, exemptions and exclusions, forms under Central Sales Tax.
Unit 4: West Bengal Value Added Tax	1	10	November - December	Chalk & Talk Method, PowerPoint Demonstration	To make the students knowledgeable about the incidence and levy of tax, Rates of VAT, Calculation of VAT liability, and the concept of input tax credit.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

SUBJECT: TAXATION-II MODULE – II (Hons. /Gen.) [Paper Code - CC 5.2 Ch/ DSE 5.1A]

Name of the Teacher: Krishnendu Sen					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 5: Central Excise	1	10	July – September	Chalk & Talk Method, PowerPoint Demonstration	To make the students knowledgeable about the basic concepts, conditions and taxable event for levy of excise duty.
Unit 6: Customs	1	10	October - December	Chalk & Talk Method, PowerPoint Demonstration	To make the students knowledgeable about the Basic concepts, Taxable event, Territorial water, Indian customs water, Goods & Types of Customs duties.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

**SUBJECT: MACROECONOMICS AND ADVANCED BUSINESS MATHEMATICS MODULE – I (Only Honours) [Paper Code - DSE 5.1A]**

Name of the Teacher: Debopama Sen					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Introduction	1	2	July	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.
Unit 2: National Income Accounting	1	6	August	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.
Unit 3: Determination of Equilibrium Level of National Income	1	10	September	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.
Unit 4: Commodity market and Money market equilibrium	1	10	October - November	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.
Unit 5: Money, Inflation and Unemployment	1	12	December	Chalk & Talk Method, PowerPoint Demonstration	To help in generating basic ideas among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

**SUBJECT: MACROECONOMICS AND ADVANCED BUSINESS MATHEMATICS MODULE – II (Only Honours) [Paper Code - DSE 5.1A]**

Name of the Teacher: Chiranjit Ghorui				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Functions, Limit and Continuity	1	8	July	Chalk & Talk Method	To help in generating basic ideas about advanced business maths among the students.
Unit 2: Differentiation and Integration	1	8	August	Chalk & Talk Method	To help in generating basic ideas about advanced business maths among the students.
Unit 3: Applications of Derivative and Integration	1	8	September	Chalk & Talk Method	To help in generating basic ideas about advanced business maths among the students.
Unit 4: Determinants	1	8	October - November	Chalk & Talk Method	To help in generating basic ideas about advanced business maths among the students.
Unit 5: Matrix	1	8	December	Chalk & Talk Method	To help in generating basic ideas about advanced business maths among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

**SUBJECT: CORPORATE ACCOUNTING (Hons. /Gen.) [Paper Code - DSE 5.2A]**

<b>Name of the Teacher:</b> Prabir Bhattacharya				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit 1: Company – Introduction and Accounting for Shares & Debentures	2	20	July – September	Chalk & Talk Method	To make the students knowledgeable about the meaning of company, issue of shares, right and bonus share & underwriting of shares and debentures.
Unit 2: Buy back and Redemption of Preference shares	1	10	October - December	Chalk & Talk Method	To make the students knowledgeable about the buy back and redemption of Preference shares.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 5th

**SUBJECT: CORPORATE ACCOUNTING (Hons. /Gen.) [Paper Code - DSE 5.2A]**

Name of the Teacher: Sreyam Roy				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 3: Company Final Accounts	1	15	July – September	Chalk & Talk Method	To make the students knowledgeable about Schedule III; treatment of tax; transfer to reserve, dividend and applicable tax.
Unit 6: Company Merger and Reconstruction	1	15	October – December	Chalk & Talk Method	To make the students knowledgeable about the amalgamation, absorption and reconstruction & internal reconstruction.

Signature of the Teacher: .....

Signature of the HOD: .....

SUBJECT: CORPORATE ACCOUNTING (Hons. /Gen.) [Paper Code - DSE 5.2A]

Name of the Teacher: Manisha Choudhury					SESSION: .....2023-24.....
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 4: Redemption of debentures	2	10	July – September	Chalk & Talk Method	To make the students knowledgeable about the important provisions, accounting for redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest).
Unit 5: Valuation	2	10	October - December	Chalk & Talk Method	To make the students knowledgeable about the valuation of goodwill using different methods, & valuation of shares using different methods.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 6th

**SUBJECT: COMPUTERISED ACCOUNTING SYSTEM AND E-FILING OF TAX RETURN (Hons. /Gen.) [Paper Code - SEC 6.1Chg]**

<b>Name of the Teacher:</b> Sreyam Roy				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit 1: Computerized Accounting Package: Using Generic Software	1	40	February – March	ICT Demonstration, Practical Demo in Computer Laboratory	To help the students in gaining employability on the basis of such knowledge.
Unit 2: Designing Computerized Accounting System	1	15	April – May	ICT Demonstration, Practical Demo in Computer Laboratory	To help the students in gaining employability on the basis of such knowledge.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 6th

**SUBJECT: COMPUTERISED ACCOUNTING SYSTEM AND E-FILING OF TAX RETURN (Hons. /Gen.) [Paper Code - SEC 6.1Chg]**

<b>Name of the Teacher:</b> Prabir Bhattacharya				<b>SESSION:</b> .....2023-24.....	
<b>UNIT &amp; TOPIC</b>	<b>No. of class hours allotted per week (as per class routine)</b>	<b>Total no. of class hours required in the session (Approx.)</b>	<b>Duration (in month)</b>	<b>Teaching Methodology to be employed</b>	<b>Outcome of the topic in brief</b>
Unit 3: E-filing of Tax return	1	25	February – May	ICT Demonstration, Practical Demo in Computer Laboratory	To help the students in gaining employability by filing tax returns on the basis of such knowledge.

Signature of the Teacher: .....

Signature of the HOD: .....

SUBJECT: FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS (Hons. /Gen.) [Paper Code - DSE 6.1 A]

Name of the Teacher: Manisha Choudhury				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Holding Company	1	15	February – March	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.
Unit 2: Accounting Standards	1	15	April	Chalk & Talk Method	To help the students in generating in-depth knowledge about different Indian Accounting Standards among the students.
Unit 3: Fund Flow Statement	1	5	May	Chalk & Talk Method, ICT Demonstration of Fund Flow Statement Format	To help the students in generating in-depth knowledge among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 6th

**SUBJECT: FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS (Hons. /Gen.) [Paper Code - DSE 6.1 A]**

Name of the Teacher: Prabir Bhattacharya				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 4: Cash Flow Statement	1	15	February – March	Chalk & Talk Method, ICT Demonstration of Cash Flow Statement Format	To help the students in generating in-depth knowledge among the students.
Unit 5: Introduction to Financial Statements Analysis	1	12	April	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.
Unit 6: Accounting Ratios for FSA	1	18	May	Chalk & Talk Method, ICT Demonstration of different Accounting Ratios	To help the students in generating in-depth knowledge among the students and help them understand the financial structures of different companies.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 6th

SUBJECT: FINANCIAL MANAGEMENT (Hons. /Gen.) [Paper Code - DSE 6.2 A]

Name of the Teacher: Sreyam Roy				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 1: Introduction & Basic Concepts	1	10	February – March	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.
Unit 6: Capital Expenditure Decisions (1)	1	10	April - May	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

DEPT. OF COMMERCE

**LEARNING MODULE**

SEMESTER – 6th

**SUBJECT: FINANCIAL MANAGEMENT (Hons. /Gen.) [Paper Code - DSE 6.2 A]**

Name of the Teacher: Mitasi Das				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 2: Sources of Finance and Cost of Capital	3	10	February – March	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.
Unit 3: Leverage and Capital Structure Theories	3	10	March - April	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.
Unit 8: Dividend Decisions	2	10	May	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.

Signature of the Teacher: .....

Signature of the HOD: .....

SUBJECT: FINANCIAL MANAGEMENT (Hons. /Gen.) [Paper Code - DSE 6.2 A]

Name of the Teacher: Krishnendu Sen				SESSION: .....2023-24.....	
UNIT & TOPIC	No. of class hours allotted per week (as per class routine)	Total no. of class hours required in the session (Approx.)	Duration (in month)	Teaching Methodology to be employed	Outcome of the topic in brief
Unit 4: Working Capital Management (1)	1	10	February – March	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.
Unit 5: Working Capital Management (2)	1	10	April	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.
Unit 7: Capital Expenditure Decisions (2)	1	10	May	Chalk & Talk Method	To help the students in generating in-depth knowledge among the students.

Signature of the Teacher: .....

Signature of the HOD: .....