

B. Com (Honours) CBCS - Lesson Plan

Semester	Programme	Course and Paper	Course Contents	Teacher assigned	Hours (Per Unit)		
Semester I	Honours	C1-T: Financial Accounting	Unit 1: A. Theoretical Framework i. Accounting ii. Financial accounting principles iii. Financial accounting standards B. Accounting Process	Dr. Chitta Ranjan Pal	15		
			Unit 2: (a) Business Income (b) Final Accounts	Mrs. Anshu Burnwal	15		
			Unit 3: Accounting for Hire Purchase and Instalment Systems	Dr. Chitta Ranjan Pal	15		
			Unit 4: Accounting for Inland Branches	Mrs. Anshu Burnwal	15		
			Unit 5: Accounting For Dissolution of the Partnership Firm	Dr. Chitta Ranjan Pal	15		
		C1P:Practical:	Computerised Accounting Systems	Mrs. Anshu Burnwal	30		
		Suggested Readings:					
		➤ Robert N Anthony, David Hawkins, Kenneth A. Merchant, <i>Accounting: Text and Cases</i> . McGraw-Hill Education, 13th Ed. 2013.					
		➤ Charles T. Horngren and Donna Philbrick, <i>Introduction to Financial Accounting</i> , Pearson Education.					
		➤ S.N. Maheshwari, and. S. K. Maheshwari. <i>Financial Accounting</i> . Vikas Publishing House, New Delhi.					
		➤ Bhushan Kumar Goyal and HN Tiwari, <i>Financial Accounting</i> , International Book House					
		C2-T: Business Law	Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract	Dr. Chitta Ranjan Pal	15		
			Unit 2: The Indian Contract Act, 1872: Specific Contract	Mrs. Anshu Burnwal	15		
			Unit 3: The Sale of Goods Act, 1930	Dr. Chitta Ranjan Pal	15		
			Unit 4: Partnership Laws A) The Partnership Act, 1932 B) The Limited Liability Partnership Act, 2008	Mrs. Anshu Burnwal	15		
Unit 5: The Negotiable Instruments Act 1881	Dr. Chitta Ranjan Pal		15				
Suggested Readings:							

		<ul style="list-style-type: none"> ➤ M.C. Kuchhal, and Vivek Kuchhal, <i>Business Law</i>, Vikas Publishing House, New Delhi. ➤ Avtar Singh, <i>Business Law</i>, Eastern Book Company, Lucknow. ➤ SN Maheshwari and SK Maheshwari, <i>Business Law</i>, National Publishing House, New Delhi 				
		GE-1T: Micro Economics	Classes taken by Economics department and lesson plan submitted separately by the department			
Semester II	Honours	C3-T: Corporate Accounting	Unit 1. Accounting for Share Capital & Debentures	Mrs. Anshu Burnwal	13	
			Unit 2. Final Accounts	Mrs. Anshu Burnwal	13	
			Unit 3. Valuation of Goodwill and Valuation of Shares	Mrs. Anshu Burnwal	11	
			Unit 4. Amalgamation of Companies	Mrs. Anshu Burnwal	14	
			Unit 5. Accounts of Holding Companies/Parent Companies	Dr. Chitta Ranjan Pal	14	
			Unit 6. Banking Companies	Dr. Chitta Ranjan Pal	10	
			Unit 7. Cash Flow Statement	Dr. Chitta Ranjan Pal	15	
		Suggested Readings:				
		<ul style="list-style-type: none"> ➤ J.R. Monga, <i>Fundamentals of Corporate Accounting</i>. Mayur Paper Backs, NewDelhi. ➤ M.C. Shukla, T.S. Grewal, and S.C. Gupta. <i>Advanced Accounts</i>. Vol.-II. S.Chand & Co., New Delhi. 				
		C4-T: Corporate Laws	UNIT 1: Introduction of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Company	Dr. Chitta Ranjan Pal	18	
			UNIT 2: Documents	Dr. Chitta Ranjan Pal	15	
			UNIT 3: Management a. Directors; b. Meeting; c. Committees	Mrs. Anshu Burnwal	14	
			UNIT 4: Dividends, Accounts, Audit: a. Winding Up; b. Insider Trading, Whistle Blowing:	Mrs. Anshu Burnwal	18	

			UNIT 5: Depositories Law	Mrs. Anshu Burnwal	10		
		Suggested Readings: ➤ MC Kuchhal, <i>Modern Indian Company Law</i> , Shri Mahavir Book Depot (Publishers), Delhi. ➤ GK Kapoor and Sanjay Dhamija, <i>Company Law</i> , Bharat Law House, Delhi. ➤ Anil Kumar, <i>Corporate Laws</i> , Indian Book House, Delhi					
		GE-2T : Macro Economics	Classes taken by Economics department and lesson plan submitted separately by the department.				
Semester III	Honours	C5-T: Human Resource Management	Unit 1: Introduction: HRM, HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of HRM, Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	Dr. Chitta Ranjan Pal	15		
			Unit 2: Acquisition of Human Resource	Dr. Chitta Ranjan Pal	15		
			Unit 3: Training and Development	Dr. Chitta Ranjan Pal	15		
			Unit 4: Performance Appraisal	Mrs. Anshu Burnwal	15		
			Unit 5: Maintenance	Mrs. Anshu Burnwal	15		
		Suggested Readings: ➤ Gary Dessler. <i>A Framework for Human Resource Management</i> . Pearson Education. ➤ TN Chhabra, <i>Human Resource Management</i> , Dhanpat Rai & Co., Delhi					
		C6-T: Income Tax Law and Practice	Unit 1: Introduction <i>a. Basic concepts:</i> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; PAN <i>b. Residential status;</i>	Dr. Chitta Ranjan Pal	15		
			Unit 2: Computation of Income under different heads-1 a. Income from Salaries b. Income from house property	Mrs. Anshu Burnwal	18		
			Unit 3: Computation of Income under different heads-2 a. Profits and gains of business or profession; b. Capital gains; c. Income from other sources	Dr. Chitta Ranjan Pal	18		

		Unit 4: Computation of Total Income and Tax Liability	Dr. Chitta Ranjan Pal	11
		Unit 5: Preparation of Return of Income	Mrs. Anshu Burnwal	10
C6-P: Practical:		Preparation of Return of Income	Mrs. Anshu Burnwal	26
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ➤ Singhania, Vinod K. and Monica Singhania. <i>Students' Guide to Income Tax, University Edition</i>. Taxmann Publications Pvt. Ltd., New Delhi. ➤ Ahuja, Girish and Ravi Gupta. <i>Systematic Approach to Income Tax</i>. Bharat Law House, Delhi. <p>Software:</p> <ul style="list-style-type: none"> ➤ Vinod Kumar Singhania, <i>e-filing of Income Tax Returns and Computation of Tax</i>, Taxmann Publication Pvt. Ltd, New Delhi. Latest version ➤ 'Excel Utility' available at incometaxindiaefiling.gov.in 				
C7-T : Management Principles and Application		Unit 1: Introduction a. Concept: Need for Study, Managerial Functions; b. Co-ordination c. Evolution of the Management Thought, d. MBO, Re-engineering.	Dr. Chitta Ranjan Pal	15
		Unit 2: Planning	Dr. Chitta Ranjan Pal	15
		Unit 3: Organising	Mrs. Anshu Burnwal	15
		Unit 4: Staffing and Leading	Mrs. Anshu Burnwal	15
		Unit 5: Control	Mrs. Anshu Burnwal	15
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ➤ Harold Koontz and Heinz Weihrich, <i>Essentials of Management: An International and Leadership Perspective</i>, McGraw Hill Education. ➤ Stephen P Robbins and Madhushree Nanda Agrawal, <i>Fundamentals of Management: Essential Concepts and Applications</i>, Pearson Education. 				
GE-3T and GE-3P: Business Statistics		Classes taken by Economics department and lesson plan submitted separately by the department.		
SEC1-T: E-Commerce (Theory Practical)	E- +	Unit 1: a. Introduction to E-commerce; b. E-commerce business models; c. Technology used in E-commerce	Dr. Chitta Ranjan Pal	12
		Unit 2: Security and Encryption	Dr. Chitta Ranjan	12

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			Unit 3: IT Act 2000 and Cyber Crimes	Mrs. Anshu Burnwal	10
			Unit 4: E-payment System	Dr. Chitta Ranjan Pal	12
			Unit 5: On-line Business Transactions	Mrs. Anshu Burnwal	12
			Unit 6: Website designing	Mrs. Anshu Burnwal	36
		<p>Suggested Readings:</p> <ul style="list-style-type: none"> ➤ David Whiteley, <i>E-commerce: Strategy, Technology and Applications</i>, McGraw Hill Education ➤ Bharat Bhaskar, <i>Electronic Commerce: Framework, Technology and Application, 4th Ed.</i>, McGraw Hill Education ➤ TN Chhabra, <i>E-Commerce</i>, Dhanpat Rai & Co. ➤ Sushila Madan, <i>E-Commerce</i>, Taxmann 			
Semester IV	Honours	C-8T: Cost Accounting	Unit 1: Introduction to cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation	Mrs. Anshu Burnwal	13
			Unit 2: Elements of Cost: Material and Labour a. <i>Materials</i> b. <i>Labour</i>	Dr. Chitta Ranjan Pal	24
			Unit 3: Elements of Cost: Overheads	Dr. Chitta Ranjan Pal	15
			Unit 4: Methods of Costing a. Unit costing; b. Job costing; c. Contract costing; d. Process costing; e. Service costing	Mrs. Anshu Burnwal	24
			Unit 5: Book Keeping in Cost Accounting: Integral and non-integral systems; Reconciliation of cost and financial accounts.	Dr. Chitta Ranjan Pal	12
			<p>Suggested Reading:</p> <ul style="list-style-type: none"> ➤ Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, <i>Cost Accounting: A Managerial Emphasis</i>, Pearson Education. ➤ Jain, S.P. and K.L. Narang. <i>Cost Accounting: Principles and Methods</i>. Kalyani Publishers 		
		C-9T : Business Mathematics	Unit 1: Matrices and Determinants	Dr. Chitta Ranjan Pal	15

			Unit 2: Calculus I a. Mathematical functions b. Logarithmic function c. Concept and rules of differentiation, Maxima and Minima d. Concept of Marginal Analysis, Concept of Elasticity	Mrs. Anshu Burnwal	20
			Unit 3: Calculus II a. Partial Differentiation b. Maxima and Minima: c. Integration d. Application of Integration to marginal analysis	Dr. Chitta Ranjan Pal	20
			Unit 4: Mathematics of Finance a. Rates of interest b. Compounding and discounting c. Types of annuities	Mrs. Anshu Burnwal	15
			Unit 5: Linear Programming a. Formulation of linear programming problem (LPP). b. Solution to LPP using Simplex method	Dr. Mousumi Mitra	15
	C-9P: Practical: Business Mathematics	1. Mathematics of Finance	Mrs. Anshu Burnwal	12	
		2. Linear Programming	Dr. Chitta Ranjan Pal	14	
Suggested Readings: ➤ Mizrahi and Sullivan. <i>Mathematics for Business and Social Sciences</i> . Wiley and Sons. ➤ Budnick, P. <i>Applied Mathematics</i> . McGraw Hill Education. ➤ Singh J. K., <i>Business Mathematics</i> . Himalaya Publishing House.					
	C-10T : Computer Applications in Business (Theory and Practical)	Unit 1: Word Processing	Mrs. Anshu Burnwal	12	
		Unit 2: Preparing Presentations	Mrs. Anshu Burnwal	12	
		Unit 3: Spreadsheet and its Business Applications a. Spreadsheet concepts b. Generally used Spreadsheet functions	Dr. Chitta Ranjan Pal	24	
		Unit 4: Creating Business Spreadsheet	Dr. Chitta Ranjan Pal	24	
		Unit 5: Database Management System a. Database Designs for Accounting and Business	Mrs. Anshu Burnwal	32	

			Applications: b. SQL and Retrieval of Information: c. DBMS Software		
		GE-4T : Indian Economy	Classes taken by Economics department and lesson plan submitted separately by the department.		
		SEC-2T : Entrepreneurship	Unit 1: Introduction to Entrepreneurship and its different dimensions	Dr. Chitta Ranjan Pal	6
			Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises	Mrs. Anshu Burnwal	10
			Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship. Role and functions of business incubators, angel investors, venture capital and private equity fund.	Dr. Chitta Ranjan Pal	12
			Unit 4: Sources of business ideas and tests of feasibility.	Dr. Chitta Ranjan Pal	14
			Unit 5: Mobilising Resources for start-up	Mrs. Anshu	10
		Suggested Readings: ➤ Robert Hisrich, Michael Peters, Dean Shepherd, <i>Entrepreneurship</i> , McGraw-Hill Education ➤ Desai, Vasant. <i>Dynamics of Entrepreneurial Development and Management</i> . Mumbai, Himalaya Publishing House. ➤ K Ramachandran, <i>Entrepreneurship Development</i> , McGraw-Hill Education			
Semester V	Honours	C-11T : Principles of Marketing	Unit 1: Introduction to Marketing	Dr. Chitta Ranjan Pal	15
			Unit 2: a. Consumer Behaviour: b. Market segmentation	Mrs. Anshu Burnwal	20
			Unit 3: Product	Mrs. Anshu Burnwal	15
			Unit 4: a. Pricing b. Distribution Channels and Physical Distribution	Mrs. Anshu Burnwal	20
			Unit 5: a. Promotion b. Recent developments in marketing	Dr. Chitta Ranjan Pal	20
		Suggested Readings: ➤ Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. <i>Principles of Marketing</i> . 13th edition. Pearson Education. ➤ Dhruv Grewal and Michael Levy, <i>Marketing</i> , McGraw Hill Education.			

➤ Rajendra Maheshwari, *Principles of Marketing*, International Book House

C-12T: Fundamentals of Financial Management	Unit 1: Introduction a. Introduction to Financial Management b. Time value of money c. Risk and return d. Valuation of securities	Dr. Chitta Ranjan Pal	8
	Unit 2: Investment Decisions (Capital Budgeting)	Mrs. Anshu Burnwal	12
	Unit 3: Financing Decisions Cost of Capital and Financing Decision	Mrs. Anshu Burnwal	15
	Unit 4: Dividend Decisions	Mrs. Anshu Burnwal	12
	Unit 5: Working Capital Decisions	Dr. Chitta Ranjan Pal	15
C12P: Practical Fundamentals of Financial Management	1: Investment Decisions (Capital Budgeting)	Dr. Chitta Ranjan Pal	16
	2: Financing Decisions Cost of Capital and Financing Decision	Mrs. Anshu Burnwal	10

Suggested Readings:

- James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
- Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
- Khan and Jain. *Basic Financial Management*, McGraw Hill Education

DSE-1T: Management Accounting	Unit 1: Introduction to Management Accounting	Dr. Chitta Ranjan Pal	15
	Unit 2: Budgetary Control	Mrs. Anshu Burnwal	18
	Unit 3: Standard Costing	Mrs. Anshu Burnwal	15
	Unit 4: Marginal Costing	Mrs. Anshu Burnwal	15
	Unit 5: Decision Making	Dr. Chitta Ranjan Pal	18
	Unit 6: Contemporary Issues of Management Accounting	Dr. Chitta Ranjan Pal	12

Suggested Reading:

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting* , Pearson Education.
- Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.

		<p>➤ Khan, M.Y. and Jain, P.K. <i>Management Accounting</i>. McGraw Hill Education</p>			
		DSE-2T: Financial Markets, Institutions and Financial Services	Unit 1: Introduction to Financial System and its Components	Dr. Mousumi Mitra	18
			Unit 2: Financial Markets	Mrs. Anshu Burnwal	20
			Unit 3: Financial Institutions	Mrs. Anshu Burnwal	20
			Unit 4: Financial Services	Dr. Chitta Ranjan Pal	15
			Unit 5: Leasing and hire–purchase	Dr. Chitta Ranjan Pal	18
		<p>Suggested Readings:</p> <p>➤ L M Bhole, and Jitendra Mahakud. <i>Financial Institution and Markets</i>, McGraw-Hill Education</p> <p>➤ Clifford Gomez, <i>Financial Markets, Institutions and Financial Services</i>, PHI Learning</p> <p>➤ MY Khan and PK Jain. <i>Financial Services</i>. McGraw Hill Education.</p>			
Semester VI	Honours	C13T : Auditing and Corporate Governance	Unit 1: Introduction to Auditing	Mrs. Anshu Burnwal	15
			Unit 2: Audit of Companies	Mrs. Anshu Burnwal	18
			Unit 3: Special Areas of Audit	Mrs. Anshu Burnwal	20
			Unit 4: Corporate Governance	Dr. Chitta Ranjan Pal	18
			Unit 5: Business Ethics	Dr. Chitta Ranjan Pal	15
			Unit 6: Corporate Social Responsibility (CSR)	Dr. Chitta Ranjan Pal	17
		<p>Suggested Readings:</p> <p>➤ Ravinder Kumar and Virender Sharma, <i>Auditing Principles and Practice</i>, PHI Learning</p> <p>➤ Aruna Jha, <i>Auditing</i>. Taxmann Publication.</p> <p>➤ K. Singh, and Gupta Lovleen. <i>Auditing Theory and Practice</i>. Galgotia Publishing Company.</p>			
		C14T : Indirect Tax Law	Unit 1: Introduction to GST	Dr. Chitta Ranjan Pal	15
			Unit 2: Levy of GST	Mrs. Anshu Burnwal	18
			Unit 3: Time and Valuation of Supply	Mrs. Anshu Burnwal	20

			Unit 4: Tax Credit and Payment of GST	Mrs. Anshu Burnwal	20
			Unit 5: Customs Law	Dr. Chitta Ranjan Pal	20
		<ul style="list-style-type: none"> ➤ Indirect Taxes: Law and Practice, V.S. Datey, Taxmann Publications Pvt. Ltd., Delhi (Latest edition) ➤ All About GST, V.S. Datey, Taxmann Publications Pvt. Ltd., Delhi (Latest edition) ➤ 10. Students' Guide to GST & Customs Law, V. K. Singhania, Taxmann Publications Pvt. Ltd., Delhi (Latest edition) 			
	DSE-3T: Business Tax Procedure and Management		Unit 1: Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax	Dr. Chitta Ranjan Pal	15
			Unit 2: Assessment, re-assessment, rectification of mistakes. Appeals and revisions. - Preparation and filing of appeals with appellate authorities. - Drafting of appeal; statement of facts and statement of law.	Mrs. Anshu Burnwal	22
			Unit 3: Penalties and prosecutions, Settlement Commission, Search, seizure and survey	Mrs. Anshu Burnwal	15
			Unit 4: Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax	Dr. Chitta Ranjan Pal	18
			Unit 5: Information Technology and Tax administration. TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS	Dr. Chitta Ranjan Pal	20
		Suggested Readings: <ul style="list-style-type: none"> ➤ Singhania, Vinod K. and Monica Singhania. <i>Corporate Tax Planning and Business Tax Procedures</i>. Taxmann Publications Pvt. Ltd., New Delhi. ➤ Ahuja, Girish. and Gupta, Ravi <i>Systematic Approach to Income Tax</i>. Bharat Law House, Delhi. ➤ Akhileshwar Pathak and Savan Godiawala, <i>Business Taxation</i>, McGraw Hill Education 			
	DSE4T Business Research	:	Section A: Business Research Methods Unit 1: Introduction	Dr. Chitta Ranjan Pal	10

		Methods and Project Work	Unit 2: Research Process	Mrs. Anshu Burnwal	15
			Unit 3: Measurement and Hypothesis Testing a. Measurement b. Hypothesis Testing	Dr. Mousumi Mitra	20
			Section B: Project Report Unit 4: Report preparation	Dr. Chitta Ranjan Pal	12
				Mrs. Anshu Burnwal	14