

# **TEACHING PLAN**

## **FACULTY OF COMMERCE GORESWAR COLLEGE**

**TDC (CBCS, SEMESTER SYSTEM, G.U. & B.U.)**

**B.COM. (HONOURS & REGULAR)**

**DEPARTMENT: DEPARTMENT OF ACCOUNTANCY  
(ODD SEMESTER)**

**HONOURS & REGULAR**

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (ODD)	55	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	9	
Total teaching periods per week	36	
Total teaching periods in the semester	9x36 = 324	
Duration of teaching period	45 minutes	
Total unit (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> sem	14	
Allotted period per topic average	8	
Allotted classes per week per teacher	8	
Total Teachers	2	

**CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION AUGUST-DECEMBER 2021**

	NAME OF THE TEACHER	1 <sup>ST</sup> SEM	3 <sup>RD</sup> SEM	5 <sup>TH</sup> SEM	GR. TOTAL
01.	MR. RAJU DASGUPTA	3	2	3	18
02.	MR. BIRFUNGSA BORO	2	3	3	18

**Grand Total Classes per Teacher in the Semester:**

Sl.no	NAME OF THE TEACHER	Total class
1	MR. RAJU DASGUPTA	18x9 = 162
2	MR. BIRFUNGSA BORO	18x9 = 162
Grand Total classes		= 324

**TEACHING PLAN**

**SESSION: AUGUST-2021 - DECEMBER 2021**

**1<sup>ST</sup> SEM, 3<sup>RD</sup> SEM & 5<sup>TH</sup> SEM**

**DEPARTMENT OF ACCOUNTANCY**

**B.COM 1<sup>ST</sup> SEM. (HC/RC): FINANCIAL ACCOUNTING  
(CBCS - B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Theoretical Framework</b>	HC-1026/ RC-1026	16	MR. BIRFUNGSA BORO
UNIT-II	<b>Computerised Accounting System</b>	HC-1026/ RC-1026	16	MR. RAJU DASGUPTA
UNIT-III	<b>Measurement of Business Income</b>	HC-1026/ RC-1026	16	MR. BIRFUNGSA BORO
UNIT-IV	<b>Final Accounts</b>	HC-1026/ RC-1026	16	MR. BIRFUNGSA BORO
UNIT-V	<b>Hire-Purchase, Instalment Systems and Branches:</b>	HC-1026/ RC-1026	16	MR. RAJU DASGUPTA

**B.COM 3<sup>RD</sup> SEM. (HC/RC): CORPORATE ACCOUNTING  
(CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Accounting For Share Capital and Debenture:</b>	BCH-302 RC-302	10	MR. BIRFUNGSA BORO
UNIT-II	<b>Final Accounts</b>	BCH-302 RC-302	18	MR. RAJU DASGUPTA
UNIT-III	<b>Amalgamation of Companies</b>	BCH-302 RC-302	10	MR. BIRFUNGSA BORO
UNIT-IV	<b>Accounts of Holding Companies/Parent Companies</b>	BCH-302 RC-302	14	MR. BIRFUNGSA BORO
UNIT-V	<b>Cash Flow Statement</b>	BCH-302 RC-302	26	MR. RAJU DASGUPTA

**B.COM 5<sup>TH</sup> SEM. (MAJOR): AUDITING AND CORPORATE GOVERNANCE  
(CBCS-B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction:</b>	BCH-	13	MR. RAJU DASGUPTA

		502		
UNIT-II	<b>Audit of Companies</b>	BCH-502	13	MR. RAJU DASGUPTA
UNIT-III	<b>Special Areas of Audit</b>	BCH-502	12	MR. BIRFUNGSA BORO
UNIT-IV	<b>Corporate Governance</b>	BCH-502	14	MR. BIRFUNGSA BORO
UNIT-V	<b>Business Ethics</b>	BCH-502	14	MR. RAJU DASGUPTA
UNIT-VI	<b>Corporate Social Responsibility</b>	BCH-502	14	MR. BIRFUNGSA BORO

**TEACHING PLAN  
SESSION: JANUARY-JUNE 2022**

**DEPARTMENT: DEPARTMENT OF ACCOUNTANCY  
(EVEN SEMESTER)**

**HONOURS & REGULAR**

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (EVEN)	73	Excluding semester/final exams. and winter vacation

Total teaching weeks of the Semester	12	
Total teaching periods per week	36	
Total teaching periods in the semester	12x36 = 432	
Duration of teaching period	45 minutes	
Total unit (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> sem	15	
Allotted period per topic average	8	
Allotted classes per week per teacher	8	
Total Teachers	2	

### **CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION: JANUARY-JUNE 2022**

	NAME OF THE TEACHER	2 <sup>ND</sup> SEM	4 <sup>TH</sup> SEM	6 <sup>TH</sup> SEM	GR. TOTAL
01.	MR. RAJU DASGUPTA	NIL	6	NIL	16
02.	MR. BIRFUNGSA BORO	NIL	8	NIL	20

**Grand Total Classes per Teacher in the Semester:**

Sl.no	NAME OF THE TEACHER	Total class
1	MR. RAJU DASGUPTA	16x12 = 192
2	MR. BIRFUNGSA BORO	20x12 = 240
Grand Total classes		= 432

## **TEACHING PLAN**

### **SESSION: JANUARY-2022 – JUNE- 2022**

### **2<sup>ND</sup> SEM, 4<sup>TH</sup> SEM & 6<sup>TH</sup> SEM**

**DEPARTMENT OF ACCOUNTANCY**

**B.COM 4<sup>TH</sup> SEM. (HC/RC): INCOME TAX AND PRACTICES**  
**(CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction:</b>	BCH-403	16	MR. BIRFUNGSA BORO

UNIT-II	<b>Computation of Income Under Different Heads-1</b>		17	MR. RAJU DASGUPTA
UNIT-III	<b>Computation of Income Under Different Heads-2</b>		17	MR. BIRFUNGSA BORO
UNIT-IV	<b>Computation of Total Income and Tax Liability</b>		16	MR. BIRFUNGSA BORO
UNIT-V	<b>Preparation of Return of Income</b>		16	MR. RAJU DASGUPTA

**B.COM 6<sup>TH</sup> SEM. (HC): AUDITING AND CORPORATE GOVERNANCE  
(CBCS-G.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction:</b>	HC-6016	13	MR. RAJU DASGUPTA
UNIT-II	<b>Audit of Companies</b>	HC-6016	13	MR. RAJU DASGUPTA
UNIT-III	<b>Special Areas of Audit</b>	HC-6016	12	MR. BIRFUNGSA BORO
UNIT-IV	<b>Corporate Governance</b>	HC-6016	14	MR. BIRFUNGSA BORO
UNIT-V	<b>Business Ethics</b>	HC-6016	14	MR. RAJU DASGUPTA
UNIT-VI	<b>Corporate Social Responsibility</b>	HC-6016	14	MR. BIRFUNGSA BORO

**B.COM 4<sup>TH</sup> SEM. (HC): INDIRECT TAX LAWS  
(CBCS – G.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction</b>	HC-6026	12	MR. RAJU DASGUPTA
UNIT-II	<b>Central Excise</b>	HC-6026	13	MR. RAJU DASGUPTA
UNIT-III	<b>Custom Law</b>	HC-6026	12	MR. BIRFUNGSA BORO

UNIT-IV	<b>Structure of GST in India</b>	HC-6026	12	MR. BIRFUNGSA BORO
UNIT-V	<b>Registration, Levy and Collection of Tax under GST</b>	HC-6026	12	MR. BIRFUNGSA BORO

**B.COM 6<sup>TH</sup> SEM. {DSC-HC-6036-(F)}: BUSINESS RESEARCH METHODS AND PROJECT WORK  
(CBCS- G.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction</b>	HC-6036	12	MR. RAJU DASGUPTA
UNIT-II	<b>Research Process</b>	HC-6036	13	MR. RAJU DASGUPTA
UNIT-III	<b>Measurement and Hypothesis Testing</b>	HC-6036	12	MR. BIRFUNGSA BORO
UNIT-IV	<b>Report Preparation</b>	HC-6036	12	MR. RAJU DASGUPTA

**TEACHING PLAN  
SESSION:: AUGUST 2021- DECEMBER 2021  
DEPARTMENT: DEPARTMENT OF MANAGEMENT  
(ODD SEMESTER)**

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (ODD)	55	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	9	
Total teaching periods per week	30	
Total teaching periods in the semester	9x30 = 270	
Duration of teaching period	45 minutes	
Total unit (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> sem	30	
Allotted period per topic average	14	
Allotted classes per week per teacher	16	

Total Teachers	2	
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HONOURS & REGULAR

SESSION AUGUST-DECEMBER 2020

	NAME OF THE TEACHER	1 <sup>ST</sup> SEM	3 <sup>RD</sup> SEM	5 <sup>TH</sup> SEM	GR. TOTAL
01.	MR. KARA RAM DAIMARY	4	4	6	14
02.	MR. CHITRANJAN SARKAR	6	4	6	16

Grand Total Classes per Teacher in the Semester:

Sl.no	NAME OF THE TEACHER	Total class
1	MR. KARA RAM DAIMARY	14x9 = 126
2	MR. CHITRANJAN SARKAR	16x9 = 144
Grand Total classes		= 270

B.COM 1<sup>ST</sup> SEMESTER (HONORS & REGULAR)

PAPER TITLE : Business Organisation and Entrepreneurship Development  
PAPER CODE-BCH 102

UNIT NO	Name of the topic	paper	Allotted periods	Allotted teacher
	PART A			
<b>Unit: 1</b>	Forms of business organization;	BCH 102	16	Kara Ram Daimary
<b>Unit-2:</b>	Business combinations;	BCH 102	12	Kara Ram Daimary
<b>Unit-3:</b>	Production, Productivity, and Rationalization:	BCH 102	16	Kara Ram Daimary
<b>Unit: 4</b>	Entrepreneurship-	BCH 102	16	Chitranjan Sarkar
<b>Unit: 5:</b>	Promotion of a new venture	BCH 102	16	Chitranjan Sarkar
<b>Unit: 6:</b>	Role of entrepreneurs in socio-economic development;	BCH 102	10	Chitranjan Sarkar

**B.COM 3<sup>ST</sup> SEMESTER (HONORS & REGULAR)****PAPER TITLE PRINIPLES OF MANAGEMENT  
PAPER CODE-BCH 301**

UNIT NO	Name of the topic	paper	Allotted periods	Allotted teacher
<b>Unit: 1</b>	INTRODUCTION	BCH 301	16	Kara Ram Daimary
<b>Unit-2:</b>	PLANNING	BCH 301	12	Kara Ram Daimary
<b>Unit-3:</b>	ORGANISING	BCH 301	16	Chitranjan Sarkar
<b>Unit: 4</b>	STAFFING AND LEADING	BCH 301	16	Chitranjan Sarkar
<b>Unit: 5:</b>	CONTROL	BCH 301	16	Chitranjan Sarkar

**B.COM 5<sup>TH</sup> SEMESTER (GU -CBCS)****PAPER:COM-HC-5016 Principle of Marketing**

UNIT NO	Name of the topic	Paper	Allotted periods	Allotted teacher
<b>Unit -1</b>	INTRODUCTION	<b>HC 5016</b>	12	Chitranjan Sarkar
<b>Unit -2</b>	CONSUMER BEHAVIOUR	<b>HC 5016</b>	12	Chitranjan Sarkar
<b>Unit -3</b>	: PRODUCT CONCEPT AND IMPORTANCE	<b>HC 5016</b>	12	Chitranjan Sarkar
<b>Unit -4</b>	(a) PRICING DECISION (b) MANAGING DISTRIBUTION	<b>HC 5016</b>	12	Kara Ram Daimary
<b>Unit -5</b>	: PROMOTION DECISION	<b>HC 5016</b>	12	Kara Ram Daimary

**BA.COM 5<sup>TH</sup> SEMESTER (GU -CBCS)****PAPER: COM-DSE-RC-5016 (A) HUMAN RESOURCE MANAGEMENT**

UNIT NO	Name of the topic	Paper	Allotted periods	Allotted teacher
<b>Unit -1</b>	HUMAN RESOURCE MANAGEMENT CONCEPT	5016 (A)	12	Chitranjan Sarkar

<b>Unit -2</b>	ACQUISTION OF HUMAN RESOURCE	<b>5016 (A)</b>	12	Chitranjan Sarkar
<b>Unit -3</b>	TRAINING AND DEVELOPMENT	<b>5016 (A)</b>	12	Chitranjan Sarkar
<b>Unit -4</b>	PERFORMANCE APPRAISAL	<b>5016 (A)</b>	12	Chitranjan Sarkar
<b>Unit -5</b>	MAINTENANCE	<b>5016 (A)</b>	12	Chitranjan Sarkar

**BA.COM 5<sup>TH</sup> SEMESTER (GU CBCS)**

**PAPER: COM-SEC-RC 5024 (A) ENTREPRENEURSHIP**

UNIT NO	Name of the topic	paper	Allotted periods	Allotted teacher
<b>Unit -1</b>	INTRODUCTION	<b>5024 (A)</b>	08	Chitranjan Sarkar
<b>Unit -2</b>	ENTREPRENEURSHIP AND MICRO, SMALL AND MEDIUM ENTERPRISES	<b>5024 (A)</b>	10	Chitranjan Sarkar
<b>Unit -3</b>	PUBLIC AND PRIVATE SYSTEM	<b>5024 (A)</b>	12	Chitranjan Sarkar
<b>Unit -4</b>	SOURCE OF BUSINESS IDEAS	<b>5024 (A)</b>	18	Kara Ram Daimary
<b>Unit -5</b>	MOBILISING RESOURCES	<b>5024 (A)</b>	16	Kara Ram Daimary

**: DEPARTMENT MANAGEMENT:**

SESSION :: JANUARY TO JUNE 20222

COURSE STRUCTURE

TDC (SEMESTER SYSTEM)

:TEACHING PLAN:

BA.COM 4<sup>TH</sup> SEMESTER (BU CBCS)

PAPER: BCH 402 MARKETING MANAGEMENT

UNIT NO	Name of the topic	paper	Allotted periods	Allotted teacher
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<b>Unit -1</b>	INTRODUCTION	<b>BCH 402</b>	08	Chitranjan Sarkar
<b>Unit -2</b>	CONSUMER BEHAVIOUR	<b>BCH 402</b>	10	Chitranjan Sarkar
<b>Unit -3</b>	PRODUCT	<b>BCH 402</b>	12	Chitranjan Sarkar
<b>Unit -4</b>	PRICING	<b>BCH 402</b>	18	Kara Ram Daimary
<b>Unit -5</b>	PROMOTION	<b>BCH 402</b>	16	Kara Ram Daimary

**TEACHING PLAN:**

**B.COM 6<sup>TH</sup> SEMESTER (GU-CBCS)**

**PAPER 6036 CONSUMER AFFAIRS AND CUSTOMER**

UNIT NO	Name of the topic	paper	Allotted periods	Allotted teacher
<b>Unit -1</b>	CONCEPT OF FRAMEWORK	<b>6036</b>	08	Chitranjan Sarkar
<b>Unit -2</b>	THE CONSUMER PROTECTION ACT	<b>6036</b>	10	Chitranjan Sarkar
<b>Unit -3</b>	GRIEVANCE REDRESS MECHANISM	<b>6036</b>	12	Chitranjan Sarkar
<b>Unit -4</b>	INDUSTRY REGULATORS AND CONSUMER COMPLAINT REDRESS	<b>6036</b>	18	Kara Ram Daimary
<b>Unit -5</b>	CONSUMER PROTECTION IN INDIA	<b>6036</b>	16	Kara Ram Daimary

**TEACHING PLAN**

**B.COM 6<sup>TH</sup> SEMESTER (GU-CBCS)**

**PAPER- 6036(A) PERSONAL SELLING AND SALESMANSHIP**

UNIT NO	Name of the topic	paper	Allotted periods	Allotted teacher
<b>Unit: 1</b>	INTRODUCTION TO PERSONAL SELLING	6036	16	KARA RAM DAIMARY
<b>Unit-2:</b>	BUYING MOTIVES;	6036	12	KARA RAM DAIMARY

<b>Unit-3:</b>	SELLING PROCESS	6036	16	Chitranjan Sarkar
<b>Unit: 4</b>	SALES REPORT	6036	16	Chitranjan Sarkar

**B.COM 6<sup>TH</sup> SEM. - (G.U. - CBCS)**  
**PAPER TITLE- BUSINESS RESEARCH METHODS AND PROJECT WORK**  
**PAPER CODE- DSC-HC-6036-(F)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction</b>	HC-6036	14	KARA RAM DAIMARY
UNIT-II	<b>Research Process</b>	HC-6036	14	KARA RAM DAIMARY
UNIT-III	<b>Measurement and Hypothesis Testing</b>	HC-6036	14	CHITRANJAN SARKAR
UNIT-IV	<b>Report Preparation</b>	HC-6036	14	CHITRANJAN SARKAR

**DEPARTMENT: DEPARTMENT OF FINANCE**  
**(ODD SEMESTER)**

HONOURS & REGULAR

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (ODD)	55	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	9	
Total teaching periods per week	28	
Total teaching periods in the semester	9x 28 = 252	
Duration of teaching period	45 minutes	
Total unit (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> Sem.	28	
Allotted period per topic average	14	

Allotted classes per week per teacher	14	
Total Teachers	2	

**CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION AUGUST 2021 - DECEMBER 2022**

	NAME OF THE TEACHER	1 <sup>ST</sup> SEM	3 <sup>RD</sup> SEM	5 <sup>TH</sup> SEM	GR. TOTAL
01.	DR. DILIP CH. DAS	NIL	7	7	<b>14</b>
02.	MR. BANJIT BARMAN	NIL	8	6	<b>14</b>

**Grand Total Classes per Teacher in the Semester:**

Sl.no	NAME OF THE TEACHER	Total class
1	DR. DILIP CH. DAS	<b>9X14= 126</b>
2	MR. BANJIT BARMAN	<b>9X14 = 126</b>
Grand Total classes		<b>=252</b>

**DEPARTMENT OF FINANCE**

**TEACHING PLAN**

**SESSION: 2021-2022**

**AUGUST-2021 - DECEMBER 2021**

**1<sup>ST</sup> SEM, 3<sup>RD</sup> SEM & 5<sup>TH</sup> SEM**

**(N.B.: T.D.C. REGULAR & HONOURS COURSE WAS SHIFTED FROM GAUHATI UNIVERSITY TO BODOLAND UNIVERSITY W.E.F. AUGUST, 2020)**

**B.COM 3<sup>RD</sup> SEMESTER (HONS): B.U.-CBCS  
PAPER TITLE- COMPANY LAW  
PAPER-BCH-303**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Introduction: Administration of Company Law	<b>BCH-303</b>	<b>15</b>	MR. BANJIT BARMAN
UNIT-II	Business Documents – Memorandum of association, Articles of association, Doctrine of constructive notice	<b>BCH-303</b>	<b>15</b>	MR. BANJIT BARMAN
UNIT-III	Management: Classification of directors, Social Responsibility Committee.	<b>BCH-303</b>	<b>15</b>	MR. BANJIT BARMAN
UNIT-IV	Dividends, Accounts, Audit–	<b>BCH-303</b>	<b>10</b>	MR. BANJIT BARMAN
UNIT-V	Winding Up - Concept and Modes of Winding Up.	<b>BCH-303</b>	<b>10</b>	MR. BANJIT BARMAN

**B.COM. 5<sup>TH</sup> SEMESTER (CORE PAPER) G.U.-CBCS  
PAPER TITLE- FUNDAMENTAL OF FINANCIAL MANAGEMENT  
PAPER-COM-HC-5026**

UNIT-I	Introduction: Nature, objective and scope of financial management	503	10	DR. DILIP CH. DAS
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UNIT-II	Financing decision: Operating and financial leverage	503	10	DR. DILIP CH. DAS
UNIT-III	Investment decision; ARR, IRR, NPV & Profitability index	503	15	DR. DILIP CH. DAS
UNIT-IV	Working capital management	503	15	DR. DILIP CH. DAS
UNIT-V	Dividend Decision	503	15	DR. DILIP CH. DAS

**B.COM 5<sup>TH</sup> SEMESTER (HC): G.U.-CBCS**  
**PAPER TITLE- BANKING**  
**PAPER CODE – COM-DSE-HC-5036(D)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Introduction: BANK	<b>COM-DSE-HC-5036(D)</b>	<b>15</b>	DR. DILIP CH. DAS
UNIT-II	Banker -Customer relationship, Special types bank customers	<b>COM-DSE-HC-5036(D)</b>	<b>15</b>	DR. DILIP CH. DAS
UNIT-III	Employment of bank funds	<b>COM-DSE-HC-5036(D)</b>	<b>10</b>	DR. DILIP CH. DAS
UNIT-IV	Negotiable Instruments	<b>COM-DSE-HC-5036(D)</b>	<b>15</b>	MR. BANJIT BARMAN
UNIT-V	Banking Regulation Act, RBI	<b>COM-DSE-HC-5036(D)</b>	<b>15</b>	MR. BANJIT BARMAN

**B.COM. 5<sup>TH</sup> SEMESTER (HC): G.U.-CBCS**  
**PAPER TITLE- INDIAN FINANCIAL SYSTEM**  
**PAPER CODE – COM-DSE-HC-5036(F)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Financial System	<b>COM-DSE-HC-5036(F)</b>	16	MR. BANJIT BARMAN
UNIT-II	Financial Institutions	<b>COM-DSE-HC-5036(F)</b>	16	MR. BANJIT BARMAN
UNIT-III	Financial Markets	<b>COM-DSE-HC-5036(F)</b>	16	MR. BANJIT BARMAN

UNIT-IV	Financial Instruments	COM-DSE-HC-5036(F)	16	DR. DILIP CH. DAS
UNIT-V	Financial Services	COM-DSE-HC-5036(F)	16	DR. DILIP CH. DAS
UNIT - VI	Financial Regulators	COM-DSE-HC-5036(F)	10	DR. DILIP CH. DAS

**TEACHING PLAN**  
**SESSION: JANUARY, 2022 – JUNE, 2022**  
**2<sup>ND</sup> SEM, 4<sup>TH</sup> SEM & 6<sup>TH</sup> SEM**

**TEACHING PLAN**  
**SESSION: JANUARY 2022 - JUNE 2022**

**DEPARTMENT: DEPARTMENT OF FINANCE**  
**(EVEN SEMESTER)**

HONOURS & REGULAR

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (EVEN)	73	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	12	
Total teaching periods per week	28	
Total teaching periods in the semester	12x28 = 336	
Duration of teaching period	45 minutes	
Total unit ( Honours + General) 2 <sup>nd</sup> , 4 <sup>th</sup> & 6 <sup>th</sup> Sem	28	
Allotted period per topic average	14	
Allotted classes per week per teacher	14	
Total Teachers	2	

**CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION: JANUARY2022 - JUNE 2022**

	NAME OF THE TEACHER	2 <sup>ND</sup> SEM	4 <sup>TH</sup> SEM	6 <sup>TH</sup> SEM	GR. TOTAL
01.	DR. DILIP CH. DAS	4	5	5	14
02.	MR. BANJIT BARMAN	5	4	5	14

**Grand Total Classes per Teacher in the Semester:**

Sl.no	NAME OF THE TEACHER	Total class
1	DR. DILIP CH. DAS	14x12 = 168
2	MR. BANJIT BARMAN	14x12 = 168
Grand Total classes		= 336

**DEPARTMENT OF FINANCE****B.COM 2ND SEMESTER (HC / RC): BU-CBCS****PAPER TITLE- BUSINESS LAW****PAPER CODE- BCH 201 & BC 201**

UNIT	TOPIC	PAPER	ALLOTED PERIODS	NAME OF THE TEACHER
UNIT-I	The Indian Contract Act, 1872: General Principle of Law of Contract	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN
UNIT-II	The Indian Contract Act, 1872: Specific Contract	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN
UNIT-III	The Sale of Goods Act, 1930	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN
UNIT-IV	Partnership Laws B) The Limited Liability Partnership Act, 2008	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN
UNIT-V	Negotiable Instruments Act 1881	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN

**B.COM 2<sup>ND</sup> SEMESTER (HC):****PAPER TITLE: INDIAN FINANCIAL SYSTEM****PAPER CODE - BCH 202**

UNIT	TOPIC	PAPER	ALLOTED PERIODS	NAME OF THE TEACHER
UNIT-I	Financial System	BCH-202	14	MR. BANJIT BARMAN
UNIT-II	Financial Institutions	BCH-202	14	MR. BANJIT BARMAN
UNIT-III	Financial Markets	BCH-202	14	MR. BANJIT BARMAN
UNIT-IV	Financial Instruments	BCH-202	14	DR. DILIP CH. DAS
UNIT-V	Financial Services	BCH-202	14	DR. DILIP CH. DAS

UNIT - VI	Financial Regulators	BCH-202	14	DR. DILIP CH. DAS

**B.COM 4<sup>TH</sup> SEMESTER (HC): B.U.-CBCS**  
**PAPER TITLE- FINANCIAL SERVICES**  
**PAPER CODE – BCH- 401**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Financial Services	<b>BCH- 401</b>	14	DR. DILIP CH. DAS
UNIT-II	Leasing and Hire Purchase	<b>BCH- 401</b>	14	DR. DILIP CH. DAS
UNIT-III	Merchant Banking and Mutual Funds	<b>BCH- 401</b>	14	DR. DILIP CH. DAS
UNIT-IV	Insurance Services	<b>BCH- 401</b>	14	MR. BANJIT BARMAN
UNIT-V	New Innovations in Financial Services & Portfolio management	<b>BCH- 401</b>	14	MR. BANJIT BARMAN

**B.COM 6<sup>TH</sup> SEMESTER (RC) (GU-CBCS):**  
**PAPER TITLE- MICRO-FINANCE**  
**PAPER – COM-GE-RC-6046 (B)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Micro Finance	<b>COM-GE-RC-6046 (B)</b>	14	DR. DILIP CH. DAS
UNIT-II	Micro finance Institutions-	<b>COM-GE-RC-6046 (B)</b>	14	DR. DILIP CH. DAS
UNIT-III	Micro finance in India-	<b>COM-GE-RC-6046 (B)</b>	14	DR. DILIP CH. DAS
UNIT-IV	Management of MFIs-	<b>COM-GE-RC-6046 (B)</b>	14	MR. BANJIT BARMAN
UNIT -V	Legal and Regulatory Framework for Micro Finance	<b>COM-GE-RC-6046 (B)</b>	14	MR. BANJIT BARMAN

**B.COM. 6<sup>TH</sup> SEMESTER (HONS): G.U.-CBCS**  
**PAPER TITLE- FUNDAMENTALS OF INVESTMENT**  
**PAPER-COM-DSE-HC-6036 (A)**

UNIT	TOPIC	PAPER	ALLOTTED	NAME OF THE
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			PERIODS	TEACHER
UNIT-I	The Investment Environment	<b>HC-6036 (A)</b>	14	DR. DILIP CH. DAS
UNIT-II	Fixed Income Securities	<b>HC-6036 (A)</b>	14	DR. DILIP CH. DAS
UNIT-III	Approaches to Equity Analysis	<b>HC-6036 (A)</b>	14	MR. BANJIT BARMAN
UNIT-IV	Portfolio Analysis and Financial Derivatives	<b>HC-6036 (A)</b>	14	MR. BANJIT BARMAN
UNIT-V	Investor Protection	<b>HC-6036 (A)</b>	14	MR. BANJIT BARMAN

**B.COM. 6<sup>TH</sup> SEMESTER (HONS): G.U.-CBCS**  
**PAPER TITLE- INTERNATIONAL BUSINESS**  
**PAPER-COM-DSE-HC-6036(D)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Introduction to International Business	<b>HC-6036(D)</b>	14	MR. BANJIT BARMAN
UNIT-II	Theories of International Trade & International Organizations and Arrangements	<b>HC-6036(D)</b>	14	MR. BANJIT BARMAN
UNIT-III	Regional Economic Co-operation	<b>HC-6036(D)</b>	14	MR. BANJIT BARMAN
UNIT-IV	Organizational structure for international business operations	<b>HC-6036(D)</b>	14	MR. BANJIT BARMAN
UNIT-V	Foreign Trade Promotion Measures and Organizations in India & SEZ	<b>HC-6036(D)</b>	14	MR. BANJIT BARMAN

**B.COM 6<sup>TH</sup> SEM. - (G.U. - CBCS)**  
**PAPER TITLE- BUSINESS RESEARCH METHODS AND PROJECT WORK**  
**PAPER CODE- DSC-HC-6036-(F)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction</b>	HC-6036	14	DR. DILIP CH. DAS
UNIT-II	<b>Research Process</b>	HC-6036	14	DR. DILIP CH. DAS
UNIT-III	<b>Measurement and Hypothesis Testing</b>	HC-6036	14	MR. BANJIT BARMAN
UNIT-IV	<b>Report Preparation</b>	HC-6036	14	MR. BANJIT BARMAN

## TEACHING PLAN

SESSION: AUGUST, 2021- DECEMBER, 2021

DEPARTMENT OF BUSINESS MATHEMATICS AND STATISTICS

**(ODD SEMESTER)**

**HONOURS & REGULAR**

<b>DETAILS OF THE PLAN</b>	<b>NUMBER</b>	<b>REMARKS</b>
Total actual teaching days of the semester(ODD)	55	Excluding Semester/ Final examinations and winter vacation
Total teaching weeks of the semester	9	
Total teaching periods per week	7	
Total teaching periods in the semester	$9 \times 7 = 63$	
Duration of teaching period	45 minutes	
Total units (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> Semester	6	

Allotted periods per topic in average	12	
Allotted classes per week per teacher	7	
Total number of teachers	1	

**CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION: AUGUST, 2021- DECEMBER, 2021**

SL NO.	NAME OF THE TEACHER	1 <sup>st</sup> SEM	3 <sup>rd</sup> SEM	5 <sup>th</sup> SEM	GR. TOTAL
1	MRS. BIBHA RANI TALUKDAR	NIL	7	NIL	7

**GRAND TOTAL CLASSES PER TEACHER IN THE SEMESTER**

SL NO.	NAME OF THE TEACHER	GR. TOTAL CLASS
1	MRS. BIBHA RANI TALUKDAR	9 X 7= 63

**PAPER TITLE: BUSINESS STATISTICS**

**PAPER CODE: BCH-305**

**COURSE: GE-3**

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Paper</b>	<b>Allotted Periods</b>	<b>Allotted Teacher</b>
<b>Unit-1</b>	<b>Statistical Data and Descriptive Statistics</b>	<b>BCH-305</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-2</b>	<b>Probability and Probability Distributions</b>	<b>BCH-305</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-3</b>	<b>Simple Correlation and Regression Analysis</b>	<b>BCH-305</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-4</b>	<b>Index Numbers</b>	<b>BCH-305</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-5</b>	<b>Time Series Analysis</b>	<b>BCH-305</b>	<b>10</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-6</b>	<b>Sampling Concepts, Sampling Distributions, Estimation and Testing of Hypothesis</b>	<b>BCH-305</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>

**TEACHING PLAN**

**SESSION: JANUARY, 2022 – JUNE, 2022**

**DEPARTMENT OF BUSINESS MATHEMATICS AND STATISTICS**

**(EVEN SEMESTER)**

**HONOURS & REGULAR**

<b>DETAILS OF THE PLAN</b>	<b>NUMBER</b>	<b>REMARKS</b>
Total actual teaching days of the semester(ODD)	73	Excluding Semester/ Final examinations and winter vacation
Total teaching weeks of the semester	12	
Total teaching periods per week	14	
Total teaching periods in the semester	12 X 14= 168	
Duration of teaching period	45 minutes	
Total units (Honours + General) 2 <sup>nd</sup> , 4 <sup>th</sup> & 6 <sup>th</sup> Semester	12	
Allotted periods per topic in average	12	

Allotted classes per week per teacher	14	
Total number of teachers	1	

### **CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION: JANUARY, 2022- JUNE, 2022**

SL NO.	NAME OF THE TEACHER	2 <sup>nd</sup> SEM	4 <sup>th</sup> SEM	6 <sup>th</sup> SEM	GR. TOTAL
1	MRS. BIBHA RANI TALUKDAR	7	7	NIL	14

### **GRAND TOTAL CLASSES PER TEACHER IN THE SEMESTER**

SL NO.	NAME OF THE TEACHER	GR. TOTAL CLASS
1	MRS. BIBHA RANI TALUKDAR	12 X 14= 168

### **TEACHING PLAN**

**B.COM 2<sup>nd</sup> SEMESTER (B.U. CBCS)**

**(REGULAR COURSE)**

**PAPER: BC-203**

**PAPER: BUSINESS MATHEMATICS AND STATISTICS**

**COURSE: DSC-2 B**

<b>PART-A: BUSINESS MATHEMATICS</b>				
<b>Unit No.</b>	<b>Name of the topic</b>	<b>Paper</b>	<b>Allotted periods</b>	<b>Allotted Teachers</b>
<b>Unit-1</b>	<b>Matrices</b>	<b>BC-202</b>	<b>10</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-2</b>	<b>Differential calculus</b>	<b>BC-202</b>	<b>10</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-3</b>	<b>Basic Mathematics of Finance</b>	<b>BC-202</b>	<b>10</b>	<b>Bibha Rani Talukdar</b>
<b>PART- B: BUSINESS STATISTICS</b>				
<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Paper</b>	<b>Allotted periods</b>	<b>Allotted Teachers</b>
<b>Unit-1</b>	<b>Univariate Analysis</b>	<b>BC-202</b>	<b>15</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-2</b>	<b>Bi-variate analysis</b>	<b>BC-202</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-3</b>	<b>Time-based data</b>	<b>BC-202</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>

**TEACHING PLAN**

**B.COM. 4<sup>th</sup> SEMESTER (HONS.) (B. U. CBCS)**

**CORE COURSE: GE-4**

**PAPER TITLE: BUSINESS MATHEMATICS**

**PAPER CODE: BC-405**

<b>Unit No.</b>	<b>Name of the topic</b>	<b>Paper</b>	<b>Allotted Periods</b>	<b>Allotted Teachers</b>
<b>Unit-1</b>	<b>Matrices and Determinants</b>	<b>BC-405</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-2</b>	<b>Calculus I</b>	<b>BC-405</b>	<b>12</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-3</b>	<b>Calculus II</b>	<b>BC-405</b>	<b>10</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-4</b>	<b>Mathematics of Finance –I</b>	<b>BC- 405</b>	<b>15</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-5</b>	<b>Mathematics of Finance- II</b>	<b>BC-405</b>	<b>15</b>	<b>Bibha Rani Talukdar</b>
<b>Unit-6</b>	<b>Linear Programming</b>	<b>BC-405</b>	<b>10</b>	<b>Bibha Rani Talukdar</b>

# **TEACHING PLAN**

**COMMERCE STREAM  
GOESWAR COLLEGE**

**SESSION: 2022-2023**

**TDC (CBCS, SEMESTER SYSTEM, NEP-2020 & B.U.)**

**B.COM. (HONOURS & REGULAR)**

**DEPARTMENT OF FINANCE  
COMMERCE STREAM  
GOESWAR COLLEGE, GOESWAR**

**T.D.C. (CBCS & NON-CBCS, SEMESTER SYSTEM)**

**B.COM. (HONOURS & REGULAR, GENERAL & MAJOR COURSE)**

**TEACHING PLAN**  
**SESSION: AUGUST-DECEMBER 2022-23**

**(ODD SEMESTER)**

**DEPARTMENT: DEPARTMENT OF FINANCE**

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (ODD)	55	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	9	
Total teaching periods per week	28	
Total teaching periods in the semester	9x 28 = 252	
Duration of teaching period	45 minutes	
Total unit (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> sem	28	
Allotted period per topic average	14	
Allotted classes per week per teacher	14	
Total Teachers	2	

**CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION AUGUST-DECEMBER 2022**

	NAME OF THE TEACHER	1 <sup>ST</sup> SEM	3 <sup>RD</sup> SEM	5 <sup>TH</sup> SEM	GR. TOTAL
01.	DR. DILIP CH. DAS	NIL	7	7	<b>14</b>
02.	MR. BANJIT BARMAN	NIL	8	6	<b>14</b>

**Grand Total Classes per Teacher in the Semester:**

Sl.no	NAME OF THE TEACHER	Total class
1	DR. DILIP CH. DAS	<b>9X14= 126</b>
2	MR. BANJIT BARMAN	<b>9X14 = 126</b>
Grand Total classes		<b>=252</b>

# DEPARTMENT OF FINANCE

## TEACHING PLAN

SESSION: 2022-2023

AUGUST-2022 to DECEMBER 2022

1<sup>ST</sup> SEM, 3<sup>RD</sup> SEM & 5<sup>TH</sup> SEM

**B.COM 3<sup>RD</sup> SEMESTER (HONS): B.U.-CBCS**

**PAPER TITLE- COMPANY LAW**

**PAPER-BCH-303**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Introduction: Administration of Company Law	<b>BCH-303</b>	<b>15</b>	MR. BANJIT BARMAN
UNIT-II	Business Documents – Memorandum of association, Articles of association, Doctrine of constructive notice	<b>BCH-303</b>	<b>15</b>	MR. BANJIT BARMAN
UNIT-III	Management: Classification of directors, Social Responsibility Committee.	<b>BCH-303</b>	<b>15</b>	MR. BANJIT BARMAN
UNIT-IV	Dividends, Accounts, Audit–	<b>BCH-303</b>	<b>10</b>	MR. BANJIT BARMAN
UNIT-V	Winding Up - Concept and Modes of Winding Up.	<b>BCH-303</b>	<b>10</b>	MR. BANJIT BARMAN

**B.COM. 5<sup>TH</sup> SEMESTER (HONOURS & REGULAR) B.U.-CBCS**

**PAPER TITLE- FINANCIAL MANAGEMENT**

**PAPER-BHC/ BC-501**

UNIT-I	Introduction: Nature, objective and scope of financial management	501	10	DR. DILIP CH. DAS
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UNIT-II	Investment decision; ARR, IRR, NPV & Profitability index	501	10	DR. DILIP CH. DAS
UNIT-III	Financing decision: Operating and financial leverage	501	15	DR. DILIP CH. DAS
UNIT-IV	Dividend Decision	501	15	DR. DILIP CH. DAS
UNIT-V	Working Capital Decision	501	15	DR. DILIP CH. DAS

**B.COM 5<sup>TH</sup> SEMESTER (HC/RC): B.U.-CBCS**  
**PAPER TITLE- FINANCIAL MARKET & INSTITUTIONS**  
**PAPER CODE – BCH/BC 503**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Financial institutions- Banking Institutions	<b>BCH/BC 503</b>	<b>15</b>	DR. DILIP CH. DAS
UNIT-II	Non-banking Institutions/non-banking companies	<b>BCH/BC 503</b>	<b>15</b>	DR. DILIP CH. DAS
UNIT-III	Financial markets	<b>BCH/BC 503</b>	<b>15</b>	MR. BANJIT BARMAN
UNIT-IV	Markets for Corporate Securities	<b>BCH/BC 503</b>	<b>15</b>	MR. BANJIT BARMAN

**B.COM. 5<sup>TH</sup> SEMESTER (HONS): B.U.-CBCS**  
**PAPER TITLE- INTERNATIONAL BUSINESS**  
**PAPER- BCH- 504**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Introduction to International Business	<b>BCH- 504</b>	14	MR. BANJIT BARMAN
UNIT-II	Theories of International Trade & International Organizations and Arrangements	<b>BCH- 504</b>	14	MR. BANJIT BARMAN

UNIT-III	Regional Economic Co-operation	<b>BCH- 504</b>	14	MR. BANJIT BARMAN
UNIT-IV	Organizational structure for international business operations	<b>BCH- 504</b>	14	MR. BANJIT BARMAN
UNIT-V	Foreign Trade Promotion Measures and Organizations in India & SEZ	<b>BCH- 504</b>	14	MR. BANJIT BARMAN

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**TEACHING PLAN**  
**SESSION: JANUARY, 2023 – JUNE, 2023**  
**2<sup>ND</sup> SEM, 4<sup>TH</sup> SEM & 6<sup>TH</sup> SEM**  
**(EVEN SEMESTER)**

**TEACHING PLAN**  
**SESSION: JANUARY 2023 - JUNE 2023**

**DEPARTMENT: DEPARTMENT OF FINANCE**

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (EVEN)	73	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	12	
Total teaching periods per week	28	
Total teaching periods in the semester	12x28 = 336	
Duration of teaching period	45 minutes	
Total unit ( Honours + General) 2 <sup>nd</sup> , 4 <sup>th</sup> & 6 <sup>th</sup> Sem	28	
Allotted period per topic average	14	
Allotted classes per week per teacher	14	
Total Teachers	2	

**CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION: JANUARY 2023 - JUNE 2023**

	NAME OF THE TEACHER	2 <sup>ND</sup> SEM	4 <sup>TH</sup> SEM	6 <sup>TH</sup> SEM	GR. TOTAL
01.	DR. DILIP CH. DAS	4	5	5	14
02.	MR. BANJIT BARMAN	5	4	5	14

**Grand Total Classes per Teacher in the Semester:**

Sl.no	NAME OF THE TEACHER	Total class
1	DR. DILIP CH. DAS	14x12 = 168
2	MR. BANJIT BARMAN	14x12 = 168
Grand Total classes		= 336

**B.COM. 2<sup>ND</sup> SEMESTER (HC): B.U.-CBCS  
PAPER TITLE- INDIAN FINANCIAL SYSTEM  
PAPER CODE – BHC- 202**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Financial System	<b>BHC- 202</b>	16	DR. DILIP CH. DAS
UNIT- II	Financial Institutions	<b>BHC- 202</b>	16	DR. DILIP CH. DAS
UNIT- III	Financial Markets	<b>BHC- 202</b>	16	DR. DILIP CH. DAS
UNIT- IV	Financial Instruments	<b>BHC- 202</b>	16	DR. DILIP CH. DAS
UNIT- V	Financial Services	<b>BHC- 202</b>	16	DR. DILIP CH. DAS
UNIT - VI	Financial Regulators	<b>BHC- 202</b>	<b>10</b>	DR. DILIP CH. DAS

**B.COM 2<sup>ND</sup> SEMESTER (HC / RC): BU-CBCS**  
**PAPER TITLE- BUSINESS LAW**  
**PAPER CODE- BCH 201 & BC 201**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	The Indian Contract Act, 1872: General Principle of Law of Contract	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN
UNIT-II	The Indian Contract Act, 1872: Specific Contract	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN
UNIT-III	The Sale of Goods Act, 1930	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN
UNIT-IV	Partnership Laws B) The Limited Liability Partnership Act, 2008	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN
UNIT-V	Negotiable Instruments Act 1881	<b>BCH 201 &amp; BC 201</b>	14	MR. BANJIT BARMAN

**B.COM 4<sup>TH</sup> SEMESTER (HC): B.U.-CBCS**  
**PAPER TITLE- FINANCIAL SERVICES**  
**PAPER CODE – BCH- 401**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Financial Services	<b>BCH- 401</b>	14	MR. BANJIT BARMAN
UNIT-II	Leasing and Hire Purchase	<b>BCH- 401</b>	14	MR. BANJIT BARMAN
UNIT-III	Merchant Banking and Mutual Funds	<b>BCH- 401</b>	14	MR. BANJIT BARMAN
UNIT-IV	Insurance Services	<b>BCH- 401</b>	14	DR. DILIP CH. DAS
UNIT-V	New Innovations in Financial Services & Portfolio management	<b>BCH- 401</b>	14	DR. DILIP CH. DAS

**B.COM 6<sup>TH</sup> SEMESTER (HC/RC): B.U.-CBCS**  
**PAPER TITLE- MODERN BANKING PRACTICE**  
**PAPER CODE – BCH/BC - 601**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Introduction: BANK	<b>BCH/BC - 601</b>	<b>15</b>	DR. DILIP CH. DAS
UNIT-II	Bank Balance Sheet	<b>BCH/BC - 601</b>	<b>15</b>	DR. DILIP CH. DAS
UNIT-III	Banker -Customer relationship, Special types bank customers	<b>BCH/BC - 601</b>	<b>10</b>	MR. BANJIT BARMAN
UNIT-IV	Bank Operations & Negotiable Instruments	<b>BCH/BC - 601</b>	<b>15</b>	MR. BANJIT BARMAN

**B.COM 6<sup>TH</sup> SEMESTER (HC) (BU-CBCS):**  
**PAPER TITLE- MICRO-FINANCE**  
**PAPER – BCH- 603**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	Micro Finance Approach	<b>BCH-603</b>	14	DR. DILIP CH. DAS
UNIT-II	Rural Industries	<b>BCH-603</b>	14	DR. DILIP CH. DAS
UNIT-III	Sources of Rural and Micro Finance	<b>BCH-603</b>	14	MR. BANJIT BARMAN
UNIT-IV	Co-operation	<b>BCH-603</b>	14	MR. BANJIT BARMAN

**B.COM 6<sup>TH</sup> SEM. – (HC) (B.U. - CBCS)**  
**PAPER TITLE- BUSINESS RESEARCH METHODS AND PROJECT WORK**  
**PAPER CODE- BCH-604**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction</b>	<b>BCH-604</b>	14	DR. DILIP CH. DAS

UNIT-II	<b>Research Process</b>	<b>BCH-604</b>	14	MR. BANJIT BARMAN
UNIT-III	<b>Measurement and Hypothesis Testing</b>	<b>BCH-604</b>	14	DR. DILIP CH. DAS
UNIT-IV	<b>Section - B: Project Report Report Preparation</b>	<b>BCH-604</b>	14	MR. BANJIT BARMAN

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# **TEACHING PLAN**

## **DEPARTMENT OF ACCOUNTANCY GOESWAR COLLEGE (COMMERCE STREAM)**

**TDC (CBCS, SEMESTER SYSTEM, B.U.)**

**B.COM. (HONOURS & REGULAR)**

**TDC (NEP w.e.f. August, 2023, SEMESTER SYSTEM,  
B.U.)**

**B.COM. (HONOURS & REGULAR)**

**TEACHING PLAN**  
**SESSION: AUGUST-DECEMBER 2022**

**DEPARTMENT: DEPARTMENT OF ACCOUNTANCY**  
**(ODD SEMESTER)**

**HONOURS & REGULAR**

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (ODD)	55	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	9	
Total teaching periods per week	36	
Total teaching periods in the semester	9x36 = 324	
Duration of teaching period	45 minutes	
Total unit (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> sem	14	
Allotted period per topic average	8	
Allotted classes per week per teacher	8	
Total Teachers	2	

**CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION AUGUST-DECEMBER 2022**

	NAME OF THE TEACHER	1 <sup>ST</sup> SEM	3 <sup>RD</sup> SEM	5 <sup>TH</sup> SEM	GR. TOTAL
01.	MR. RAJU DASGUPTA	3	2	3	18
02.	MR. BIRFUNGSA BORO	2	3	3	18

**Grand Total Classes per Teacher in the Semester:**

Sl.no	NAME OF THE TEACHER	Total class
1	MR. RAJU DASGUPTA	18x9 = 162

2	MR. BIRFUNGSA BORO	18x9 = 162
Grand Total classes		= 324

**TEACHING PLAN**  
**SESSION: AUGUST-2022 - DECEMBER 2022**  
**1<sup>ST</sup> SEM, 3<sup>RD</sup> SEM & 5<sup>TH</sup> SEM**

**DEPARTMENT OF ACCOUNTANCY**

**B.COM 1<sup>ST</sup> SEM.(HC/RC): FINANCIAL ACCOUNTING**  
**(CBCS - B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<p><b>Theoretical Framework</b></p> <p>i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.</p> <p>ii. The nature of financial accounting principles: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): -</p>	HC-1026/ RC-1026	16	MR. BIRFUNGSA BORO

	Need and procedures of Issue.			
UNIT-II	<p><b>Computerised Accounting System</b></p> <p>Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems (Lab work) (Lab work -10 and Theory-6)</p>	HC-1026/ RC-1026	16	MR. RAJU DASGUPTA
UNIT-III	<p><b>Measurement of Business Income</b></p> <p>i.Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.</p> <p>ii.Capital and revenue expenditures and receipts</p> <p>iii.Revenue recognition: Recognition of income and expenses as per AS 9.</p> <p>iv.Inventory Valuation: Meaning and Significance.</p>	HC-1026/ RC-1026	16	MR. BIRFUNGSA BORO
UNIT-IV	<p><b>Final Accounts</b></p> <p>Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.</p>	HC-1026/ RC-1026	16	MR. BIRFUNGSA BORO
UNIT-V	<p><b>Hire-Purchase, Instalment Systems and Branches:</b></p> <p>i)Accounting for Hire-Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire</p>	HC-1026/ RC-1026	16	MR. RAJU DASGUPTA

	<p>Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.</p> <p>ii) <b>Accounting for Branches:</b> Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).</p>			
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**B.COM 3<sup>RD</sup> SEM.(HC/RC): Corporate Accounting  
(CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<p><b>Accounting for Share Capital &amp; Debentures:</b></p> <p>Issue, forfeiture and reissue of forfeited shares: concept &amp; process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures</p>	BCH-302	10	MR. BIRFUNGSA BORO
UNIT-II	<p><b>Final Accounts:</b></p> <p>Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits</p>		18	MR. RAJU DASGUPTA
UNIT-III	<p><b>Valuation of Goodwill and Valuation of Shares:</b></p> <p>Concepts and calculation: simple problem only</p>		10	MR. BIRFUNGSA BORO
UNIT-IV	<p><b>Amalgamation of Companies:</b></p> <p>Concepts and accounting treatment as</p>		14	MR. BIRFUNGSA BORO

	per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.			
UNIT-V	<b>Accounts of Holding Companies/Parent Companies:</b> Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).		12	MR. RAJU DASGUPTA
UNIT-VI	<b>Accounts of Banking Companies:</b> Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)		12	MR. RAJU DASGUPTA
UNIT-VII	<b>Cash Flow Statement:</b> Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.		10	MR. BIRFUNGSA BORO

**B.COM 5<sup>TH</sup> SEM.: AUDITING AND CORPORATE GOVERNANCE (CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Introduction</b> Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.	BCH - 502	20	MR. RAJU DASGUPTA
UNIT-II	<b>Audit of Companies</b> Audit of Limited Companies: Company Auditor- Qualifications and		16	MR. RAJU DASGUPTA

	disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013			
UNIT-III	<p><b>Special Areas of Audit</b></p> <p>Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;</p>		18	MR. BIRFUNGSA BORO
UNIT-IV	<p><b>Corporate Governance</b></p> <p>Conceptual framework of Corporate Governance: Theories &amp; Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes &amp; Standards on Corporate Governance</p>		16	MR. BIRFUNGSA BORO
UNIT-V	<p><b>Business Ethics</b></p> <p>Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement</p>		16	MR. RAJU DASGUPTA
UNIT-VI	<p><b>Corporate Social Responsibility (CSR):</b></p> <p>Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on</p>		18	MR. BIRFUNGSA BORO

CSR			
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**B.COM 5<sup>TH</sup> SEM.:ADVANCE FINANCIAL ACCOUNTING  
(CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<p><b>Accounting Of Banking Companies</b></p> <p>Statutory books to be maintained, special features of bank book keeping. Preparation and presentation of Financial Statements of banks. Advances- its classifications and provisions to be made against advances, Rebate on bills discounted, Income recognition.</p>	BCH-503 (Group A-DSE-1)	15	MR. RAJU DASGUPTA
UNIT-II	<p><b>Accounting of Insurance Companies</b></p> <p>Books maintained by a Life Insurance company and General Insurance companies; Accounts of life insurance company- revenue account, profit &amp; loss account and balance sheet. Ascertainment of profit under life insurance business; Accounts of general insurance business- revenue account, profit &amp; loss account and balance sheet.</p>		16	MR. RAJU DASGUPTA
UNIT-III	<p><b>Investment Account</b></p> <p>Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend; Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares, inter-company investment</p>		15	MR. BIRFUNGSA BORO
UNIT-IV	<p><b>Insurance Claims</b></p> <p>Insurance claims- average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit. Ascertainment of claims against loss of stock and loss of profit.</p>		18	MR. BIRFUNGSA BORO

UNIT-V	<p><b>Introduction to Government</b></p> <p>Accounting Meaning, features and objectives of government accounting; difference between commercial accounting and government accounting; general principles of government accounting; System of financial administration and financial control in India; Accounts keeping of the government, classification of accounts-consolidated fund, contingency fund and public accounts; Government Accounting Standards Advisory Board.</p>		18	MR. RAJU DASGUPTA
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**B.COM 5<sup>TH</sup> SEM.: COST ACCOUNTING  
(CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<p><b>Introduction</b></p> <p>Meaning of cost, costing and cost accountancy; scope, objectives, advantages and disadvantages of cost accounting; Cost accounting vis-a-vis Financial accounting; Installation of Costing system; cost unit, cost centers, classification of costing methods and techniques, their merits and demerits; elements of cost, preparation of cost sheet.</p>	BCH-504 (Group A-DSE-2)	16	MR. RAJU DASGUPTA
UNIT-II	<p><b>Materials</b></p> <p>Importance and need for material control; Material purchase procedure Stores functions; receiving, inspecting, storing, issue of materials; material costing- pricing of receipts, pricing of issues;; LIFO and FIFO methods, stores ledger, inventory control techniques-EOQ, levels of Inventory, ABC analysis, Perpetual Inventory System.</p>		16	MR. RAJU DASGUPTA

UNIT-III	<p><b>(a) Labour</b></p> <p>Labour cost, remuneration and incentive, different methods of labour remuneration, incentives schemes- (Halsey &amp; Rowan ); Labour turnover-causes and effects, its measurement; meaning of idle time, over time, work study, method study, time study and motion study.</p> <p><b>(b) Expenses</b></p> <p>Direct and indirect expenses, treatment of interest on capital, depreciation, idle facilities, research and development expenses.</p>		16	MR. BIRFUNGSA BORO
UNIT-IV	<p><b>(a) Overheads</b></p> <p>Meaning and classification of overheads; allocation and apportionment of overheads; meaning and methods of overhead absorption.</p> <p><b>(b) Cost Records</b></p> <p>Integral system and Non-integral system-meaning and advantages, recording of transactions under integral and non-integral system; Reconciliation of cost and financial accounts.</p>		16	MR. BIRFUNGSA BORO
UNIT-V	<p><b>Process and Contract Costing</b></p> <p>Process costing; treatment of normal and abnormal loss; Preparation of process accounts; Contract costing and preparation of Contract account.</p>		16	MR. RAJU DASGUPTA

**TEACHING PLAN**  
**SESSION: JANUARY-JUNE 2023**

**DEPARTMENT: DEPARTMENT OF ACCOUNTANCY**  
**(EVEN SEMESTER)**

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (EVEN)	73	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	12	
Total teaching periods per week	36	
Total teaching periods in the semester	12x36 = 432	
Duration of teaching period	45 minutes	
Total unit (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> sem	15	
Allotted period per topic average	8	
Allotted classes per week per teacher	8	
Total Teachers	2	

**CLASS DISTRIBUTION AND ALLOTMENT**

**SESSION: JANUARY-JUNE 2023**

	NAME OF THE TEACHER	2 <sup>ND</sup> SEM	4 <sup>TH</sup> SEM	6 <sup>TH</sup> SEM	GR. TOTAL
01.	MR. RAJU DASGUPTA	NIL	6	NIL	16
02.	MR. BIRFUNGSA BORO	NIL	8	NIL	20

**Grand Total Classes per Teacher in the Semester:**

Sl.no	NAME OF THE TEACHER	Total class
1	MR. RAJU DASGUPTA	16x12 = 192
2	MR. BIRFUNGSA BORO	20x12 = 240
Grand Total classes		= 432

**TEACHING PLAN**  
**SESSION: JANUARY-2023 – JUNE- 2023**  
**2<sup>ND</sup> SEM, 4<sup>TH</sup> SEM &6<sup>TH</sup> SEM**

**DEPARTMENT OF ACCOUNTANCY**

**B.COM 4<sup>TH</sup> SEM. (HC/RC): INCOME TAX & PRACTICES**  
**(CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<p><b>Introduction</b></p> <p>Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10</p>	BCH- 403	12	MR. BIRFUNGSA BORO
UNIT-II	<p><b>Computation of Income under different heads-1</b></p> <p>Income from Salaries; Income from house property</p>		14	MR. RAJU DASGUPTA
UNIT-III	<p><b>Computation of Income under different heads-2</b></p> <p>Profits and gains of business or profession; Capital gains; Income from other sources</p>		14	MR. BIRFUNGSA BORO
UNIT-IV	<p><b>Computation of Total Income and Tax Liability</b></p> <p>Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs</p>		14	MR. BIRFUNGSA BORO

	Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court			
UNIT-V	<b>Preparation of Return of Income</b>  Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.		16	MR. RAJU DASGUPTA

### **B.COM 6<sup>TH</sup> SEM.: COMPUTERISED ACCOUNTING SYSTEM (CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Computerized Accounting: Using Generic Software</b>  Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.	BCH-602	16	MR. RAJU DASGUPTA
UNIT-II	<b>Designing Computerised Accounting System</b>  Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report		16	MR. RAJU DASGUPTA
UNIT-III	<b>. Designing Accounting Support System</b>  Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report		16	MR. RAJU DASGUPTA

### **B.COM 6<sup>TH</sup> SEM.: CORPORATE TAX PLANNING (CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED	NAME OF THE
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			PERIODS	TEACHER
UNIT-I	<p><b>Introduction</b></p> <p>Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits</p>	BCH- 603 ( Group A-DSE-3.a)	16	MR. RAJU DASGUPTA
UNIT-II	<p><b>Tax planning-1</b></p> <p>Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets</p>		16	MR. BIRFUNGSA BORO
UNIT-III	<p><b>Tax planning-2</b></p> <p>Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation</p>		16	MR. RAJU DASGUPTA
UNIT-IV	<p><b>Special provisions relating to non-residents</b></p> <p>Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement</p>		14	MR. BIRFUNGSA BORO
UNIT-V	<p><b>Tax planning with reference to business restructuring</b></p> <p>Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company,</p>		14	MR. RAJU DASGUPTA

	Conversion of company into LLP, Transfer of assets between holding and subsidiary companies			
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**B.COM 6<sup>TH</sup> SEM.: INDIRECT TAX and LAW  
(CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
UNIT-I	<b>Service Tax-I</b> Service tax – concepts and general principles, Charge of service tax and taxable services,	BCH- 603 ( Group A-DSE- 3.b)	12	MR. RAJU DASGUPTA
UNIT- II	<b>Service Tax-II</b> Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit		12	MR. BIRFUNGSA BORO
UNIT- III	<b>VAT</b> VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures		12	MR. RAJU DASGUPTA
UNIT- IV	<b>Central Excise</b> Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work		12	MR. BIRFUNGSA BORO
UNIT-V	<b>Customs laws</b> Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions		12	MR. RAJU DASGUPTA
UNIT-V	<b>Tax planning with reference to business restructuring</b>		14	MR. RAJU DASGUPTA

	Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies			
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**B.COM 6<sup>TH</sup> SEM.: BUSINESS RESEARCH AND PROJECT WORK  
(CBCS – B.U.)**

UNIT	TOPIC	PAPER	ALLOTTED PERIODS	NAME OF THE TEACHER
	<b>Section – A : Business Research Methods</b>			
UNIT-I	<b>Introduction</b> Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses		12	MR. RAJU DASGUPTA
UNIT-II	<b>Research Process</b> An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies		12	MR. BIRFUNGSA BORO
UNIT-III	<b>Measurement and Hypothesis Testing</b> Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps,		12	MR. RAJU DASGUPTA

	Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression			
UNIT-IV	<p><b>Section - B: Project Report</b></p> <p><b>Report Preparation</b></p> <p>Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification</p>			<p>MR. RAJU DASGUPTA</p> <p>MR. BIRFUNGSA BORO</p>

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# TEACHING PLAN

## DEPARTMENT OF MANAGEMENT

TEACHING PLAN

SESSION:: AUGUST 2022- DECEMBER 2022

DEPARTMENT: DEPARTMENT OF MANAGEMENT  
(ODD SEMESTER)

DETAILS OF THE PLAN	NUMBER	REMARKS
Total actual teaching days of the Semester (ODD)	55	Excluding semester/final exams. and winter vacation
Total teaching weeks of the Semester	9	
Total teaching periods per week	30	
Total teaching periods in the semester	9x30 = 270	
Duration of teaching period	45 minutes	
Total unit (Honours + General) 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> sem	30	
Allotted period per topic average	14	
Allotted classes per week per teacher	16	
Total Teachers	2	

### SESSION AUGUST-DECEMBER 2022

	NAME OF THE TEACHER	1 <sup>ST</sup> SEM	3 <sup>RD</sup> SEM	5 <sup>TH</sup> SEM	GR. TOTAL
01.	MR. KARA RAM DAIMARY	4	4	6	14
02.	MR. CHITRANJAN SARKAR	6	4	6	16

### Grand Total Classes per Teacher in the Semester:

Sl.no	NAME OF THE TEACHER	Total class
1	MR. KARA RAM DAIMARY	14x9 = 126
2	MR. CHITRANJAN SARKAR	16x9 = 144
Grand Total classes		= 270

**B.COM 1<sup>ST</sup> SEMESTER (HONORS & REGULAR)****AUGUST 2022- DECEMBER 2022****PAPER TITLE : Business Organisation and Entrepreneurship Development****PAPER CODE-BCH 102****CLASS DISTRIBUTION AND ALLOTMENT**

<b>UNIT NO</b>	<b>Name of the topic</b>	<b>paper</b>	<b>Allotted periods</b>	<b>Allotted teacher</b>
	<b>PART A</b>			
<b>Unit: 1</b>	Forms of business organization; advantages and disadvantages, MNC's- features, forms, advantages and limitations, Joint sector-features and importance, Franchising- forms, merits and demerits, Micro enterprises small, medium enterprise- concept of virtual &lear;	BCH 102	16	KARA RAM DAIMARY
<b>Unit-2:</b>	Business combinations; causes, types, forms: Merger and acquisition policies in India. Setting up a new enterprise; site selection, location theories, (Max Weber & Sargent Florence), size of business unit, optimum firm, survival of small business.	BCH 102	12	KARA RAM DAIMARY
<b>Unit-3:</b>	Production, Productivity, and Rationalization: Meaning and scope of Production management, production planning process, and quality control; Productivity- meaning, factors influencing productivity, causes of low productivity; Rationalization- meaning, aims and objectives, benefits, and limitations.:	BCH 102	16	KARA RAM DAIMARY
<b>Unit: 4</b>	Entrepreneurship- meaning, concepts of entrepreneurship, nature of entrepreneurship, functions and significance of entrepreneurship, qualities of an entrepreneur, entrepreneurial types and entrepreneurial theories (social, economic and psychological), creativity and innovation in entrepreneurship and intrapreneurship.	BCH 102	16	ChitranjanSarkar
<b>Unit: 5:</b>	Promotion of a new venture; environmental analysis, stages in promotion of new ventures, legal formalities, and documents, sources of funds; Venture capital- concepts and types, venture capital finance in India. Entrepreneurship education and training; EDP's- concept, objectives, and importance, selection of trainees, target groups. Courses contents in EDP, measurement of	BCH 102	16	ChitranjanSarkar

	effectiveness of EDP, institution involved in promotion of EDP			
<b>Unit: 6:</b>	Role of entrepreneurs in socio-economic development; role of entrepreneurs in export promotion, and import substitution; introduction, entrepreneurial performance and growth, role of government in entrepreneurship development	BCH 102	10	ChitranjanSarkar

**TEACHING PLAN  
SESSION: 2022**

HONOURS & REGULAR

**:TEACHING PLAN:**

**B.COM 3<sup>rd</sup> SEMESTER (HONORS)**

**PAPER:BCH-301**

**PAPER : PRINCIPLES OF MANAGEMENT**

<b>UNIT NO</b>	<b>Name of the topic</b>	<b>paper</b>	<b>Allotted periods</b>	<b>Allotted teacher</b>
<b>Unit-1</b>	a. Concept: Need for Study, Managerial Functions	BCH 301	12	Kara Ram Daimary
<b>Unit-2:</b>	Planning Lectures  (a.) Types of Plan – An overview to highlight the differences (b.) Strategic planning – Concept, process, Importance and limitations (c.) Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG	BCH 301	12	Kara Ram Daimary

	Matrix, Competitor Analysis), Business environment; Concept and Components (d.) Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)			
<b>Unit-3:</b>	Organising Lectures:  Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure	BCH 301	12	ChitranjanSarkar
<b>Unit: 4</b>	Staffing and Leading Lectures: 1  (a.) Staffing: Concept of staffing, staffing process (b.) Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. (c.) Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. (d.) Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.	BCH 301	12	ChitranjanSarkar
<b>Unit: 5:</b>	Control Lectures:  (a.) Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. (b.) Emerging issues in Management	BCH 301	12	ChitranjanSarkar

**TEACHING PLAN:****B.COM 5<sup>th</sup> SEMESTER (HONORS)**

Paper : BCH-503 (Group B-DSE-1) : HUMAN RESOURCE MANAGEMENT

<b>UNIT NO</b>	Name of the topic	paper	Allotted periods	Allotted teacher
<b>Unit-1</b>	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	BCH 503	12	Kara Ram Daimary
<b>Unit-2:</b>	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction	BCH 503	12	Kara Ram Daimary
<b>Unit-3:</b>	Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	BCH 503	12	Kara Ram Daimary
<b>Unit: 4</b>	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.	BCH 503	12	ChitranjanSarkar
<b>Unit: 5:</b>	Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery	BCH 503 BCH 503	12	ChitranjanSarkar

**TEACHING PLAN**  
**SESSION: JANURY 2023- JUNE 2023**

**DEPARTMENT: DEPARTMENT OF MANAGEMENT**  
**(EVEN SEMESTER)**

**TEACHING PLAN:**

**B.COM 4thSEMESTER (HONORS)**

Paper : BCH - 402 : MARKETING MANAGEMENT

<b>UNIT NO</b>	<b>Name of the topic</b>	<b>paper</b>	<b>Allotted periods</b>	<b>Allotted teacher</b>
<b>Unit-1</b>	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	BCH 402	12	Kara Ram Daimary
<b>Unit-2:</b>	a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	BCH 402	12	Kara Ram Daimary
<b>Unit-3:</b>	Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.	BCH 402	12	ChitranjanSarkar

<b>Unit: 4</b>	a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.	BCH 402	12	ChitranjanSarkar
<b>Unit: 5:</b>	a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.	BCH 402	12	ChitranjanSarkar

**TEACHING PLAN:**

**SESSION: JANURY 2023- JUNE 2023**

**B.COM 6<sup>th</sup>SEMESTER (HONORS)**

Paper : BCH - 603 : CONSUMER AFFAIRS & CUSTOMER CARE

<b>UNIT NO</b>	Name of the topic	paper	Allot ted perio ds	Allotted teacher
<b>Unit-1</b>	Conceptual Framework Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction- Grievances complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems	BCH 603	12	Kara Ram Daimary

<b>Unit-2:</b>	The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA. Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.	BCH 603	12	Kara Ram Daimary
<b>Unit-3:</b>	Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.	BCH 603	12	Kara Ram Daimary
<b>Unit: 4</b>	: Industry Regulators and Consumer Complaint Redress Mechanism (i.) Banking: RBI and Banking Ombudsman (ii.) Insurance: IRDA and Insurance Ombudsman (iii.) Telecommunication: TRAI (iv.) Food Products: FSSAI (an overview) (v.) Electricity Supply: Electricity Regulatory Commission (vi.) Advertising: ASCI	BCH 603	12	Chitranjan Sarkar
<b>Unit: 5:</b>	Consumer Protection in India Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing. Quality and Standardization: Voluntary and	BCH 603	12	Chitranjan Sarkar

	Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Agmark, Hallmarking, Licensing and S			
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 LESSON PLAN (B.A. 1<sup>st</sup> sem)  
 DEPARTMENT OF PHILOSOPHY  
 NAME OF TEACHER: BIRGWSRI BARO  
**DESIGNATION: ASSISTANT PROFESSOR**

**SESSION: 2023-2024**

Sl. No.	Semester	Subject and unit	Hours allotted	Topic planned to be covered	Teaching Method	Tentative Learning outcome	Remarks
	B.A.1 <sup>st</sup> semester (M)	Unit:i	3 3	Ancient Greek Philosophy:- <ul style="list-style-type: none"> <li>➤ Heraclitus, Democritus</li> <li>➤ The Eleatic School: Zeno, Parmenides</li> </ul>	By Lecture	Behind finishing of the course students will be able to be aware of the problem of motion including beliefs, ethics, literature and theories of nature	
	B.A.1 <sup>st</sup> semester (MIN)	Unit:ii	5 5	<ul style="list-style-type: none"> <li>➤ Carvaka Philosophy</li> <li>➤ Carvaka Ethics</li> </ul>	By Lecture	After finishing point of the course students will be able to understand the Carvaka theory of materialistic and atheistic.	
	B.A.1 <sup>st</sup> semester (SEC)	Unit:-iii	5	<ul style="list-style-type: none"> <li>➤ Contribution of Great Indian Social Reformers</li> <li>➤ Iswar Chandra Vidyasagar: Widow Marriage</li> </ul>	By Lecture	After completion of the course students will be able to understand the Contribution of Great Indian Social Reformers Iswar Chandra Vidyasagar: Widow Marriage	
	B.A.1 <sup>st</sup> semester (VAC)	Unit:-i & ii	2  5	<ul style="list-style-type: none"> <li>➤ Professional Ethics</li> <li>➤ Principles of Professional Ethics</li> <li>➤ Concept and Truth Nature and kinds</li> </ul>	By Lecture	After completion of the course students will be able to understand the Professional Ethics and Concept and Truth Nature and kinds of Insurance Principles of Insurance,	

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**SESSION: 2023-2024**

				<ul style="list-style-type: none"><li>➤ of Insurance</li><li>➤ Principles of Insurance, Insurance and wagering Agreement, Importance of Insurance</li></ul>		Insurance and wagering Agreement, Importance of Insurance	
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 DEPARTMENT OF PHILOSOPHY  
 NAME OF TEACHER: ANJU RAJBONGSHI  
**DESIGNATION: ASSISTANT PROFESSOR**

**SESSION:2023-2024**

Sl. No.	Semester	Subject and unit	Hours allotted	Topic planned to be covered	Teaching method	Tentative Learning outcome	Remarks
<b>1</b>	B.A.1 <sup>st</sup> semester (M)	Unit-iii	6 5 4	Platonic Philosophy:- > Plato's Knowledge and opinion <ul style="list-style-type: none"> <li>&gt; Theory of Forms</li> <li>&gt; Justice</li> </ul>	By Lecture	After completion of the course students will be able to understand the Platonic concept of Philosophy along with knowledge and opinion	
<b>2</b>	B.A.1 <sup>st</sup> semester (Mi)	Unit:iii	6 5 4	Buddhism:- > Buddha's Four Noble Truth <ul style="list-style-type: none"> <li>&gt; Buddha's theory of impermanence</li> <li>&gt; No Soul Theory</li> </ul>	By Lecture	In this course students will be able to understand the Buddha's concept reality and Noble Truth	
<b>3</b>	B.A.1 <sup>st</sup> semester (SEC)	Unit:ii	2 7	Concept of Insurance :-> Meaning and definition of Insurance <ul style="list-style-type: none"> <li>&gt; Principles of Insurance, Insurance and wagering agreement, importance of Insurance, Insurance as a social security, Insurance and Economic development</li> </ul>	By Lecture	After completion of the course students will be able to apprehended the principles of Insurance, Insurance and wagering agreement, importance of Insurance and individual progression	

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<b>4</b>	B.A.1 <sup>st</sup> semester (VAC)	Unit:-ii	6  3	Indian Ethics and Society :> Human Values at the level of Family and Society ➤ Concept of Niskamakarma	By Lecture	In this course students will be able to understand theEthics and Society, Human Values at the level of Family and Society.	
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Sl. No.	Semester	Subject and unit	Hours allotted	Topic planned to be covered	Teaching method	Tentative Learning outcome	Remarks
	B.A.1 <sup>st</sup> semester (M)	<b>Unit:-ii</b>	<b>6</b> <b>9</b>	<b>Socratic Philosophy :-</b> ➤ <b>Socratic Method</b> ➤ <b>Socratic on Virtue</b>	By Lecture	After finishing point of the course students will be able to know the Socratic Theory of Knowledge.	
	B.A.1 <sup>st</sup> semester (MIN)	<b>Unit:-ii</b>	<b>5</b> <b>5</b>	<b>Carvaka Philosophy:-</b> ➤ <b>Carvaka Materialism</b> ➤ <b>Carvaka Epistemology</b>	By Lecture	After completion of the course students will be able to understand the	
	B.A.1 <sup>st</sup> semester (SEC)	<b>Unit:-i</b>	<b>5</b> <b>5</b> <b>5</b>	<b>Concept of Ethics and Purusarthas:-</b> ➤ <b>Definition of Ethics</b> ➤ <b>Nature and scope of Ethics</b> ➤ <b>Dharma, Artha, Kama and Moksha</b>	By Lecture	Upon completion of the course students will be able to understand the concept of ethics and Purusarthas definition of ethics nature and scope of ethics, Dharma, Artha, Kama and Moksha	
	B.A.1 <sup>st</sup> semester (VAC)	<b>Unit:-iii</b>	<b>3</b> <b>2</b>	<b>Insurance Intermediaries:-</b> ➤ <b>Rights, Duties and Liabilities of Insurance Agent</b> ➤ <b>Termination of Insurance agent, Meaning and Functions of Survey and loss Assessors</b>	By Lecture	Afterwards finish of the course students will be able to understand the insurance intermediaries, rights, duties and liabilities of insurance agent, termination of insurance agent, meaning and functions of survey and loss assessors	

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Sl. No.	Semester	Subject and unit	Hours allotted	Topic planned to be covered	Teaching method	Tentative Learning outcome	Remarks
	B.A.1 <sup>st</sup> semester (M)	<b>Unit:-ii</b>	<b>6</b> <b>9</b>	<b>Socratic Philosophy :-</b> ➤ <b>Socratic Method</b> ➤ <b>Socratic on Virtue</b>	By Lecture	After finishing point of the course students will be able to know the Socratic Theory of Knowledge.	
	B.A.1 <sup>st</sup> semester (MIN)	<b>Unit:-ii</b>	<b>5</b> <b>5</b>	<b>Carvaka Philosophy:-</b> ➤ <b>Carvaka Materialism</b> ➤ <b>Carvaka Epistemology</b>	By Lecture	After completion of the course students will be able to understand the	
	B.A.1 <sup>st</sup> semester (SEC)	<b>Unit:-i</b>	<b>5</b> <b>5</b> <b>5</b>	<b>Concept of Ethics and Purusarthas:-</b> ➤ <b>Definition of Ethics</b> ➤ <b>Nature and scope of Ethics</b> ➤ <b>Dharma, Artha, Kama and Moksha</b>	By Lecture	Upon completion of the course students will be able to understand the concept of ethics and Purusarthas definition of ethics nature and scope of ethics, Dharma, Artha, Kama and Moksha	
	B.A.1 <sup>st</sup> semester (VAC)	<b>Unit:-iii</b>	<b>3</b> <b>2</b>	<b>Insurance Intermediaries:-</b> ➤ <b>Rights, Duties and Liabilities of Insurance Agent</b> ➤ <b>Termination of Insurance agent, Meaning and Functions of Survey and loss Assessors</b>	By Lecture	Afterwards finish of the course students will be able to understand the insurance intermediaries, rights, duties and liabilities of insurance agent, termination of insurance agent, meaning and functions of survey and loss assessors	

GORESWAR COLLEGE  
LESSON PLAN (B.A. 1<sup>st</sup>sem)  
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LESSON PLAN (B.A. 1<sup>st</sup>sem)  
DEPARTMENT OF PHILOSOPHY  
NAME OF TEACHER: DR. JAHIRUL HUSSAIN

DESIGNATION:ASSOCIATE PROFESSOR

SESSION: 2023-2024

Sl. No.	Semester	Unit:-ii	Hours allotted	Topic planned to be covered	Teaching Method	Tentative Learning outcome	Remarks
	B.A.1 <sup>st</sup> semester (M)	Unit:-ii	6 5 4	<ul style="list-style-type: none"> <li>➤ Aristotle's Form and Matter</li> <li>➤ Causation</li> <li>➤ Actuality and Potentiality</li> </ul>	By Lecture	Students will able to learn the concept of Form & Matter and their interaction. Aristotle's theory of causation is	
	B.A.1 <sup>st</sup> semester (MIN)	Unit:-i	9 3 3	<ul style="list-style-type: none"> <li>➤ Jaina Metaphysics</li> <li>➤ Jaina Ethics</li> <li>➤ Jaina Atheism</li> </ul>	By Lecture	The Study of Jaina Metaphysics helps the learner to know the deeper knowledge of Jaina theories of reality, its kinds, difference soul's etc.	
	B.A.1 <sup>st</sup> semester (SEC)	Unit:-iii	5 5	<ul style="list-style-type: none"> <li>➤ Meaning and Definition of Ethics and Professional Ethics</li> <li>➤ Principles of Professional Ethics and 3 Rs (Replacement, Reduction and Refinement) of Professional Ethics</li> </ul>	By Lecture	The Study of Principles of Professional Ethics and 3Rs (Replacement, Reduction and Refinement) of Professional Ethics	
	B.A.1 <sup>st</sup> semester (VAC)	Unit:-ii		<ul style="list-style-type: none"> <li>➤ Human values at the level of Family and Society</li> <li>➤ Concept of Secularism According to Indian Constitution</li> </ul>	By Lecture	Students will able to learn the concept of Human values at the level of Family and Society Concept of Secularism According to Indian	

GORESWAR COLLEGE  
LESSON PLAN (B.A. 1<sup>st</sup>sem)  
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DESIGNATION:ASSOCIATE PROFESSOR

SESSION: 2023-2024

						<b>Constitution</b>	
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**GORESWAR COLLEGE**  
**LESSON PLAN (B.A. 1<sup>st</sup>sem)**  
**DEPARTMENT OF PHILOSOPHY**  
**NAME OF TEACHER: DR. NIJARA MEDHI**  
**DESIGNATION: ASSISTANT PROFESSOR**

**SESSION: 2023-2024**

Sl. No.	Semester	Subject and unit	Hours allotted	Topic planned to be covered and teaching method	Teaching Method	Tentative Learning outcome	Remarks
1	B.A.1 <sup>st</sup> semester (M)	Unit:i	6  2	<ul style="list-style-type: none"> <li>➤ Ancient Greek Philosophy:-</li> <li>➤ Thales,</li> <li>➤ Anaximander,</li> <li>➤ Anaximenes</li> <li>➤ Pythagoras</li> </ul>	By Lecture	After finishing point of the course students will be able to understand the traditionally considered to be the first philosopher who held that the source of all things came from an indeterminate boundless stuff.	
2	B.A.1 <sup>st</sup> semester (MIN)	Unit:i	5  5  5	<ul style="list-style-type: none"> <li>➤ Nature, Scope and Characteristics of Indian Philosophy</li> <li>➤ Development of Indian Philosophy</li> <li>➤ Meaning and Scope</li> <li>➤ Common Characteristics of Indian Philosophy</li> </ul>	By Lecture	The outcome of Indian Philosophy is to cultivate in-depth knowledge of Indian Metaphysics that contain the unique concept of the world, self and the absolute reality.	
3	B.A.1 <sup>st</sup> semester (SEC)	Unit:-iii	6	<ul style="list-style-type: none"> <li>➤ Insurance Intermediaries</li> <li>➤ Meaning of Insurance Agent, Procedure for becoming and Insurance Agent,</li> </ul>	By Lecture	Behind finishing point of the course students will be able to understand the Moral awareness, convincing moral reasoning, insurance agent, procedure for becoming an insurance agent under IRDA	



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**SESSION: 2023-2024**

						are true by experience and the predicate concept is not present in the subject.	
<b>6</b>	B.A.3 <sup>rd</sup> semest er(M) C-6	Section A:- Unit:- ii, iii, iv  Section B:- Unit:- ii  iii	<b>5</b>  <b>5</b>  <b>5</b>  <b>5</b>	<ul style="list-style-type: none"> <li>➤ <b>Berlin: “Two Concepts of Liberty” in Four Essays on Liberty</b></li> <li>➤ <b>R. Dworkin, “What is Equality?” in Sovereign Virtue</b></li> <li>➤ <b>John Rawls: “Fundamental Ideas” in Justice as Fairness</b></li> <li>➤ <b>Gandhi, Critique of Modern Civilization in (Hind Swaraj)</b></li> </ul>	By Lecture	<p>After finishing point of the course students will be able to understand the Berlin’s “Two Concepts of Liberty”, as Berlin showed, negative and positive liberty are not merely two distinct kinds of liberty can be seen as rival, incompatible interpretations of a single political ideal that is to be relevant in today’s society.</p> <p>R. Dworkin’s, concept of Equality of resource is an egalitarian distributive mechanism of socio-economic resources, seen as the most equitable approximation possible of equal attention.</p> <p>John Rawls: “Fundamental</p>	

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				<p>➤ <b>M.N. Roy, (2004). “New Political Philosophy” in Radical Humanist: Selected Writings Kolkota</b></p>		<p>Ideas” in Justice in the order of priority. He finds in the public political culture of a democratic society are that citizens are free and equal, and that society should be a fair system of cooperation.</p> <p>Gandhi, Critique of Modern Civilization in (Hind Swaraj), Gandhi criticized Modern civilization because it is basically materialistic.</p> <p>M.N. Roy, “New Political Philosophy” in Radical Humanist. His views clearly differed from the mainstream of the independence movement. In his view, India could only win her independence in a free world.</p>	
7	B.A.3rd semester (GE/DSE-3)	Unit:-i	5	<p>➤ <b>Indian Philosophy: An Overview: General Characteristics of Indian Philosophy</b></p>	By Lecture	<p>After finishing point of the course students will be able to understand anoverview of General Characteristics of Indian Philosophy and</p>	

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		Unit:-iii (1)	6	➤ <b>Theories of Causation: Buddhism (<i>Pratityasumatpada</i>)</b>		Buddhist concept of <i>Pratityasumatpada</i> . Indian philosophy share many concepts such as <i>dharma, karma, samsara, dukkha, renunciation, meditation</i> , with almost all of them focusing on the ultimate goal of liberation of the individual from dukkha and samsara through diverse range of spiritual practices. The doctrine of <i>Pratityasumatpada</i> a fundamental Buddhist teaching on causation and the ontological status of phenomena. The doctrine teaches that all phenomena arise in dependence on causes and conditions and lack intrinsic being.	
8	B.A.5th semester (M) C-11	Unit:-i	5	➤ <b>Appearance and Reality</b>	By Lecture	After finishing point of the course students will be able to understand the Appearance and Reality which is natural to make use of the, distinction in metaphysics, and the result is	

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						a tendency to maintain one of theories.	
<b>9</b>	B.A.5th semester (M) C-12	Unit:-iv	<b>6</b>	➤ <b>Maurice Merleau-Ponty, What is Phenomenology? in T. Toadvine &amp; L. Lawlor (eds).</b>	By Lecture	After finishing point of the course students will be able to understand Maurice Merleau-Ponty's concept of Phenomenology. In the Phenomenology of perception, that is arguably his major work	
<b>10</b>	B.A.5th semester (M) DSE-2:	Unit:-i  ii	<b>5</b>  <b>5</b>	➤ <b>M. Hiriyanna: Indian Aesthetics(Ch.1) Art and Morality (Ch.7) Rasa and Dhavani(Ch- 10)</b>  ➤ <b>Ananda K.Coomaraswamy: The Theory of Art In Asia (Ch. 1) in The Transformation of Nature in Art</b>	By Lecture	After finishing point of the course students will be able to understand M. Hiriyanna: concept of Indian Aesthetics, <b>Ananda K.Coomaraswamy: The Theory of Art In Asia (Ch. 1) in The Transformation of Nature in Art, Paul Valery's The Idea of Art, A. Saville's Intention in Art. In the conclusion to be drawn from this is that art should not have a moral aim, but most necessarily have a moral view,</b>	

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		iii	5	➤ <b>Paul Valery: The Idea of Art</b>		if it should fulfil its true purpose.	
		v	5	➤ <b>A. Saville: Intention in Art</b>			
<b>11</b>	B.A. 5 <sup>th</sup> semester (SEC)	Unit:-i	5 5 5	➤ <b>Ethical Concepts And Ethical Approaches: Values, Dilemma and Choices</b> ➤ <b>Responsibility, Justice &amp; Fairness</b> ➤ <b>Respect for self and others</b>	By Lecture	After finishing point of the course students will be able to understand the ethical decision-making is based on core character values like trustworthiness, respect, responsibility, fairness, caring, and good citizenship. It generates ethical behaviours and provides a foundation for good business practices.	
<b>12</b>	B.A.5 <sup>th</sup> semester (DSE-1 (A))	Unit:-i	6 6	➤ <b>Origin and Nature of Buddhism</b> ➤ <b>Classification of Buddhism</b>	By Lecture	After finishing point of the course students will be able to understand the Buddhists enlightenment attain by gaining insight into the nature of reality(metaphysics), knowledge(epistemology) and our ways of living(ethics) as well as different classification	

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						of Buddhism such as Theravada, Mahayana, Tibetan, and Zen schools.	
<b>13</b>	B.A.5 <sup>th</sup> semester (GE-1)	Unit:-ii	<b>6</b>	<p>➤ <b>Traditional Logic (A)</b></p> <ol style="list-style-type: none"> <li><b>1. Terms and Distribution of Terms</b></li> <li><b>2. Categorical Propositions</b></li> <li><b>3. Traditional Square of Opposition and Existential Import</b></li> <li><b>4. Conversion, Obversion and Contraposition</b></li> </ol>	By Lecture	After finishing point of the course students will be able to understand the Traditional logic that focuses its study on words, statements, and arguments, Terms, Propositions, Traditional Square of Opposition and Existential Import, Conversion, Obversion and Contraposition,	
			<b>5</b>				
			<b>5</b>				
			<b>6</b>				
			<b>6</b>				

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**NAME OF TEACHER: DR. NIJARA MEDHI**  
**DESIGNATION: ASSISTANT PROFESSOR**

**SESSION: 2023-2024**

<b>14</b>	B.A.2 <sup>nd</sup> semester(M)	Unit:-		➤		
<b>15</b>	B.A.2 <sup>nd</sup> semester(M)	Unit:-		➤		
<b>16</b>	B.A.4 <sup>th</sup> semester(M) C-8	Unit:- Chapters i & ii	<b>6</b>  <b>5</b>	➤ <b>Text of Indian Philosophy: Text Nyayabindu of Dharmakirti with Dharmottara's Tika</b>	By Lecture	After finishing point of the course students will be able to understand the Text of Indian Philosophy: Text Nyayabindu of Dharmakirti with Dharmottara's Tika <b>who worked at Nalanda, explain the theory of sense perception that is free from conceptual constructions illusions.</b>
<b>17</b>	B.A.4 <sup>th</sup> semester(M) C-9	Unit:-iii	<b>6</b>	➤ <b>Richard Rorty: Philosophy and the Mirror of Nature (Chapter- 7-8)</b>	By Lecture	

**GOESWAR COLLEGE**  
**LESSON PLAN (B.A. 1<sup>st</sup>sem)**  
**DEPARTMENT OF PHILOSOPHY**  
**NAME OF TEACHER: DR. NIJARA MEDHI**  
**DESIGNATION: ASSISTANT PROFESSOR**

**SESSION: 2023-2024**

<b>18</b>	B.A.4 <sup>th</sup> semester(M) C-10	Unit:-i	6 6 5	<p>➤ <b>Logic of Compound Propositions (Sentential)</b></p> <ol style="list-style-type: none"> <li><b>1. Logical Connectives</b></li> <li><b>2. Material Conditional and Biconditional,</b></li> <li><b>3. Truth Tables for Logical Connectives,</b></li> <li><b>4. Interdefinability of logical connectives,</b></li> <li><b>5. Truth Functions: Symbols and Translation</b></li> <li><b>6. Statements and statement-forms: Logical status</b></li> <li><b>7. Truth table Method</b></li> </ol>			
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**GOESWAR COLLEGE**  
**LESSON PLAN (B.A. 1<sup>st</sup>sem)**  
**DEPARTMENT OF PHILOSOPHY**  
**NAME OF TEACHER: DR. NIJARA MEDHI**  
**DESIGNATION: ASSISTANT PROFESSOR**

**SESSION: 2023-2024**

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				➤			
				➤			

  
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**NB: Please indicate Major (M), General (G) Minor (MIN), SEC, VAC, IDC, AEC etc. in the semester column.**



# **GORESWAR COLLEGE**

**GORESWAR, TAMULPUR, BTR, ASSAM**

**LESSON PLAN**

**SESSION:2023-2024**

**NAME OF TEACHER:KARA RAM DAIMARY**

**DESIGNATION: ASSISTANT PROFESSOR**

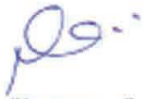
**DEPARTMENT: MANAGEMENT**

**SEMESTER: B.COM 4<sup>TH</sup>SEMESTER**

Paper : BCH - 402 : MARKETING MANAGEMENT

Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	4 <sup>TH</sup>	UNIT 1 Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	Demonstrate an understanding of fundamental concepts of product and brand. Identify the scope of responsibilities of a product/brand manager.	
2		UNIT 2 a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	12			

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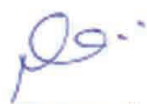
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**Goreswar College**

Paper : BCH - 603 : CONSUMER AFFAIRS & CUSTOMER CARE

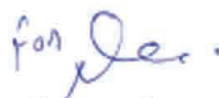
Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	6 <sup>TH</sup> SEM	UNIT 1 Conceptual Framework Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	Consumer affairs & customer care, consumer protection policies, laws and regulations help increase consumer welfare by ensuring that businesses can be held accountable.	
2		UNIT 2 The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set- up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies:	12			

		District Forums,				
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**NAME OF TEACHER: KARA RAM DAIMARY**

**DESIGNATION: ASSISTANT PROFESSOR**

**DEPARTMENT: MANAGEMENT**

**SEMESTER: B.COM 1<sup>ST</sup> SEMESTER**

**B.COM 1<sup>ST</sup> SEMESTER (NEP )**

Paper : COMM101-4: ENTREPRENEURSHIP

Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	1 <sup>ST</sup>	Unit-1 Meaning, functions and importance.	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	Identify the benefits of entrepreneurship. Clear concept on how to promote new venture. Clear concept about the institution helping entrepreneurs, Benefits to India.	
2		Unit-2 New venture, meaning, stages in promotion of new venture.	12			

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**PAPER:BCH-301**

**PAPER : PRINCIPLES OF MANAGEMENT**

Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	3 <sup>rd</sup>	Unit-1 INTRODUCTION Concept: Need for Study, Managerial Functions	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	Identify the functions of management, learning how to plan, essentials of organizing and clearing the ideas on various management theories.	
2		Unit-2 Planning (a.) Types of Plan – An overview to highlight the differences (b.) Strategic planning – Concept, process, Importance and limitations (c.) Environmental Analysis and diagnosis (Internal and external environment) –	12			
3		Unit -3 Organizing Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional)	12			

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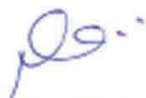
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**Goreswar College**

**Paper : BCH-503 (Group B-DSE-1) : HUMAN RESOURCE MANAGEMENT**

<b>Sl No.</b>	<b>Semester</b>	<b>Subject and Unit</b>	<b>Hours allotted</b>	<b>Topic Planned to be covered and teaching method</b>	<b>Tentative Learning outcome</b>	<b>Remarks</b>
1	5 <sup>th</sup>	Unit-1 Introduction: Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	HRM is to ensure the right people with the right skills for the right job position in an organization.	
2						
3		Unit-2 Acquisition of Human Resource Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction	12			

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# **GORESWAR COLLEGE**

**GORESWAR, TAMULPUR, BTR, ASSAM**

**LESSON PLAN**

**SESSION:2023-2024**

**NAME OF TEACHER: CHITRANJAN SARKAR**

**DESIGNATION: ASSISTANT PROFESSOR**

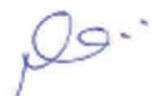
**DEPARTMENT: MANAGEMENT**

**SEMESTER: B.COM 4<sup>TH</sup>SEMESTER**

Paper : BCH - 402 : MARKETING MANAGEMENT

Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	4 <sup>TH</sup>	UNIT 3 Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.	12	Classroom teaching, online mode through Zoom App, Google meet, WhatsApp Groups, etc. and Assessment tools.	Demonstrate an understanding of fundamental concepts of product and brand. Identify the scope of responsibilities of a product/brand manager.	
2		UNIT 4 Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance;	12			
3		UNIT 5 a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their	12			

		distinctive characteristics				
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Paper : BCH - 603 : CONSUMER AFFAIRS & CUSTOMER CARE

Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	6 <sup>TH</sup> SEM	<b>UNIT 3</b> Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction,	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	Consumer affairs & customer care, consumer protection policies, laws and regulations help increase consumer welfare by ensuring that businesses can be held accountable.	
2		<b>UNIT 4</b> Industry Regulators and Consumer Complaint Redress Mechanism (i.) Banking: RBI and Banking Ombudsman (ii.) Insurance: IRDA and Insurance Ombudsman (iii.) Telecommunication: TRAI	12			

3		<p>UNIT 5  Consumer Protection in India Consumer Movement in India;; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline</p>	12			
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**LESSON PLAN**

**SESSION:2023-2024**

**NAME OF TEACHER: CHITRANJAN SARKAR**

**DESIGNATION: ASSISTANT PROFESSOR**

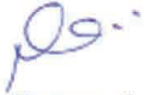
**DEPARTMENT: MANAGEMENT**

**SEMESTER: B.COM 1<sup>st</sup>SEMESTER**

**B.COM 1<sup>ST</sup> SEMESTER (NEP )**

Paper : COMM101-4: ENTREPRENEURSHIP

Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	1 <sup>ST</sup>	Unit -3 Role of promoting agencies in entrepreneurship development. Classroom lectures	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	Identify the benefits of entrepreneurship. Clear concept on how to promote new venture. Clear concept about the institution helping entrepreneurs, Benefits to India.	
2		Unit -4 Role of entrepreneurs in nation building.	12			



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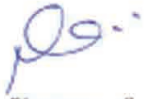
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**PAPER:BCH-301**

**PAPER : PRINCIPLES OF MANAGEMENT**

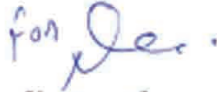
Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	3 <sup>RD</sup>	Unit -4 Staffing: Concept of staffing, staffing process (b.) Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. (c.) Leadership: Concept, Importance	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	Identify the functions of management, learning how to plan, essentials of organizing and clearing the ideas on various management theories.	
2		Unit -5 (a.) Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. (b.) Emerging issues in Management	12			

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Paper : BCH-503 (Group B-DSE-1) : HUMAN RESOURCE MANAGEMENT

Sl No.	Semester	Subject and Unit	Hours allotted	Topic Planned to be covered and teaching method	Tentative Learning outcome	Remarks
1	5 <sup>TH</sup>	Unit -4 Performance Appraisal Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	HRM is to ensure the right people with the right skills for the right job position in an organization.	
2		Unit -5 Maintenance Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes:	12			

		causes and settlement machinery				
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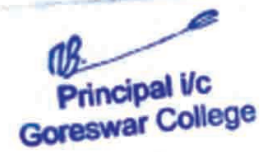
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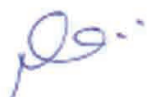
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**Paper : BCH-504 (Group B-DSE-2) : COST AND MANAGEMENT ACCOUNTING**

<b>Sl No.</b>	<b>Semester</b>	<b>Subject and Unit</b>	<b>Hours allotted</b>	<b>Topic Planned to be covered and teaching method</b>	<b>Tentative Learning outcome</b>	<b>Remarks</b>
1	5 <sup>th</sup>	Unit-1 Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management	12	Classroom teaching, online mode through Zoom App, Google meet, Whats App Groups, etc. and Assessment tools.	Cost and management accounting provides information to support effective decision-making within an organization. Clarify the collection and analyzing data related to the costs of product or services.	
2		Unit -6 Contemporary Issues Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing .	12			

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