

Kharagpur College

Department of Commerce

Teaching Plan

Name of the Teacher: Rabindranath Changdar

Term1: Commencement of classes to 1st Internal exam., Term2: 1st Internal to 2nd Internal exam., Term3: 2nd Internal to ESE preparatory break

Semester VI (Hons.)	
Syllabus Allotted	C13T: Auditing and Corporate Governance
No. of Classes (Hours) per week	C13T: 2
Teaching Plan	C13T: Auditing and Corporate Governance
	Term 1
	Unit 1: Introduction
	Lecture1: Introduction, Meaning, Objectives,
	Lecture2: Basic Principles and Techniques; Classification of Audit, Audit Planning,
	Lecture3: Internal Control – Internal Check and Internal Audit;
	Lecture4: Audit Procedure Vouching and verification of Assets & Liabilities.
	Unit 2: Audit of Companies
	Lecture5: Audit of Limited Companies: Company Auditor- Qualifications and disqualifications,
	Lecture6: Appointment, Rotation, Removal of Auditor
	Term 2
	Unit 2: Audit of Companies
	Lecture 7: Remuneration, Rights and Duties of Auditor
	Lecture 8: Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013
	Unit 3: Special Areas of Audit
	Lecture 9: Special Areas of Audit: Special features of Cost audit,
	Lecture10: Tax audit, and Management audit; Recent Trends in Auditing:
	Lecture11: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools;
	Lecture12: Auditing Standards; Relevant Case Studies/Problems;
	Term 3
	Lecture 13: Tutorial (Misc. discussion)
	Lecture 14: Tutorial (Misc. discussion)
	Lecture 15: Tutorial (Misc. discussion)
	Lecture 16: Tutorial (Discussion on previous year VU question)
	Lecture 17: Tutorial (Discussion on previous year VU question)
	Lecture 18: Tutorial (Discussion on previous year VU question)

Semester II (Gen.)	
Syllabus Allotted	C3T: Business Law
No. of Classes (Hours) per week	C3T: 2
Teaching Plan	Term 1
	Unit 3: The Sale of Goods Act, 1930
	Lecture 1: Introduction
	Lecture 2: Contract of sale, meaning and difference between sale and agreement to sell.
	Lecture 3: Conditions and warranties
	Lecture 4: Transfer of ownership in goods including sale by a non-owner
	Lecture 5: Performance of contract of sale;
	Lecture 6: Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
	Term 2
	Unit 4: B) The Limited Liability Partnership Act, 2008
	Lecture 7: Salient Features of LLP
	Lecture 8: Differences between LLP and Partnership, LLP and Company
	Lecture 9: LLP Agreement,
	Lecture 10: Partners and Designated Partners
	Lecture 11: Incorporation Document, Incorporation by Registration
	Lecture 12: Partners and their Relationship
	Term 3
	Lecture 13: Tutorial (Misc. discussion)
	Lecture 14: Tutorial (Misc. discussion)
	Lecture 15: Tutorial (Misc. discussion)
	Lecture 16: Tutorial (Discussion on previous year VU question)
	Lecture 17: Tutorial (Discussion on previous year VU question)
	Lecture 18: Tutorial (Discussion on previous year VU question)

Semester II (Hons.)	
Syllabus Allotted	C4T : Corporate Laws
No. of Classes (Hours) per week	C4T: 2
Teaching Plan	Term 1
	Unit 1: Introduction
	Lecture 1: Administration of Company Law [including NCLT & NCLAT]
	Lecture 2: Characteristics of a company;
	Lecture 3: Lifting of corporate veil; types of companies
	Lecture 4: One person company, small company, and dormant company;
	Lecture 5: association not for profit; illegal association; formation of company, on-line filing of documents,
	Lecture 6: Promoters, their legal position, pre-incorporation contract; on-line registration of a company.
	Term 2
	Unit 5: Depositories Law
	Lecture 7: Introduction
	Lecture 8: The Depositories Act 1996 – Definitions;
	Lecture 9: Rights of depositories;
	Lecture10: Obligations of depositories;
	Lecture11: Participants issuers and beneficial owners;
	Lecture12: Inquiry and inspections, penalty.
	Term 3
	Lecture 13: Tutorial (Misc. discussion)
	Lecture 14: Tutorial (Misc. discussion)
	Lecture 15: Tutorial (Misc. discussion)
	Lecture 16: Tutorial (Discussion on previous year VU question)
	Lecture 17: Tutorial (Discussion on previous year VU question)
	Lecture 18: Tutorial (Discussion on previous year VU question)

Teaching Plan

Name of the Faculty: **Ashoke Kumar Das**

Department of Commerce

Session: 2022-23

Class: 2nd Sem Hons.

Subject – Corporate Accounting

No. of class per week- 01

TERM 1

Syllabus	Lesson Plan	Topic
Unit 1: Accounting for share capital and Debenture	LP 1	Concept of Issue, forfeiture and reissue of shares
	LP 2	Worked out problems on issue, forfeiture and reissue of shares
	LP 3	DO
	LP 4	DO
	LP 5	DO

TERM 2

Syllabus	Lesson Plan	Topic
Unit 1: Accounting for share capital and Debenture	LP 1	Concepts of Right share and Bonus shares
	LP 2	Provisions regarding issue of bonus shares
	LP 3	Worked out problems on issue of right shares and bonus shares
	LP 4	DO
	LP 5	DO



TERM 3

Syllabus	Lesson Plan	Topic
Unit 1: Accounting for share capital and Debenture	LP 1	Redemption of preference shares- Concepts and Provisions
	LP 2	Worked out problem on Redemption of preference shares
	LP 3	DO
	LP 4	Issue and redemption of debentures- Worked out problems
	LP 5	Do

Class: 2nd Sem General

Subject – Business Math and Stat

No. of class per week- 01

TERM 1

Syllabus	Lesson Plan	Topic
UNIT 1- MATRICES	LP 1	Basic Concepts and Definitions
	LP 2	Types of Matrices with examples
	LP 3	Algebraic laws of Matrices
	LP 4	Worked out problems on Matrices
	LP 5	Solving algebraic equations using Matrix method



TERM 2

Syllabus	Lesson Plan	Topic
UNIT 1- DETERMINANTS	LP 1	Concepts and Definitions
	LP 2	Properties
	LP 3	Worked out problems
	LP 4	DO
	LP 5	Cramer's Rule

TERM 3

Syllabus	Lesson Plan	Topic
UNIT 2-	LP 1	Mathematical functioning and their types
	LP 2	Concepts of Limit and Continuity of a function
	LP 3	Worked out problems on Mathematical functions
	LP 4	Worked out problems on Limit
	LP 5	Worked out problems on Continuity

Class: 4th Sem Hons.

Subject – Business Math

No. of class per week- 02

TERM 1

Syllabus	Lesson Plan	Topic



UNIT 2- Calculus I	LP 1	Mathematical functions and their types
	LP 2	Linear quadratic polynomial and exponential functions
	LP 3	Sums on mathematical function
	LP 4	Concepts of limit
	LP 5	Sums on Limit
	LP 6	Concepts of Continuity
	LP 7	Sums on Continuity
	LP 8	Sums on Limit and Continuity
	LP 9	Solution of previous question papers
	LP 10	Doubt clearing

TERM 2

Syllabus	Lesson Plan	Topic
UNIT 2- Calculus I	LP 1	Concepts of Differentiations
	LP 2	Using First Principle differentiations
UNIT 3- Calculus II	LP 3	Do
	LP 4	Do
	LP 5	Sum using direct rules of differentiation
	LP 6	Do
	LP 7	Concepts of minima and maxima
	LP 8	Concepts of second and higher order derivatives
	LP 9	Application of minima and maxima concept in marginal analysis
	LP 10	Partial derivatives



TERM 3

Syllabus	Lesson Plan	Topic
UNIT 3- Calculus II	LP 1	Euler's Theorem- Proof
	LP 2	Sums on Euler's Theorem
	LP 3	Integration by substitution method
	LP 4	DO
	LP 5	Integration by Parts
	LP 6	Definite Integration
	LP 7	Definite Integration as an area
	LP 8	Discussion on previous question paper
	LP 9	Doubt clearing
	LP 10	Doubt clearing

Class: 4th Sem Hons.

Subject – Cost Accounting

No. of class per week- 02

TERM 1

Syllabus	Lesson Plan	Topic
UNIT 2- Elements of Cost: Material	LP 1	Concepts of different stock levels
	LP2	Sums on stock levels
	LP 3	EOQ – its meaning and factors



	LP 4	Sums on EOQ
	LP 5	Do
	LP 6	Methods of pricing of materials issued
	LP 7	Sums on FIFO and LIFO
	LP 8	Sums on simple and weighted average method
	LP 9	Treatment of material losses
	LP 10	Doubt clearing

TERM 2

Syllabus	Lesson Plan	Topic
UNIT 3- Elements of Cost- Overhead	LP 1	Definition and classification
	LP 2	Concepts of allocation , apportionment and absorption
	LP 3	Under and over absorption concepts of overheads
	LP 4	Sum on Under and over absorption
	LP 5	Sum on primary distribution of overheads
	LP 6	DO
	LP 7	Sum on secondary distribution of overhead
	LP 8	Do

TERM 3

Syllabus	Lesson Plan	Topic
UNIT 4- Job and	LP 1	Features, advantages and disadvantages of Job Costing



Contract costing	LP 2	Features, advantages and disadvantages of Contract Costing, Difference between the two
	LP 3	Sum on Job Costing
	LP 4	DO
	LP 5	Cost plus Contract, Retention money, escalation and de-escalation clause, profit/loss on incomplete contract
	LP 6	Problems on Contract costing
	LP 7	DO
	LP 8	DO
	LP 9	DO
	LP 10	DO

Class: 6th sem General

Subject – Management Accounting

No. of class per week- 02

TERM 1

Syllabus	Lesson Plan	Topic
UNIT 1- Introduction	LP 1	Meaning and Objectives of Management Accounting
	LP 2	Nature and scope of management accounting
UNIT 2- Budgetary Control	LP 3	Difference between cost accounting and management accounting
	LP 4	Cost control and cost reduction, cost management
	LP 5	Concept of budget, Budgeting and Budgetary control



	LP 6	Objectives, merits and limitations of budgetary control
	LP 7	Budget administration, zero based budgeting
	LP 8	Functional budget, fixed and flexible budget
	LP 9	Sum on flexible budget
	LP 10	Do

TERM 2

Syllabus	Lesson Plan	Topic
UNIT 2- Budgetary Control	LP 1	Sum on Cash Budget
	LP 2	DO
	LP 3	DO
UNIT 3- Standard Costing	LP 4	Sum on purchase budget
	LP 5	Sum on sales budget
	LP 6	Meaning of standard cost, standard costing and variance
	LP 7	Advantages, limitations and applications of standard costing

TERM 3

Syllabus	Lesson Plan	Topic
UNIT 3- Standard Costing	LP 1	Variance analysis- Its meaning and objectives
	LP 2	Classification of variances
	LP 3	Sum on material variances
	LP 4	DO
	LP 5	Sum on labor Variances



	LP 6	DO
	LP 7	Sum on material and labor variances
	LP 8	Sum on overhead variances
	LP 9	DO
	LP 10	Sum on Material, Labor and overhead variances



Teaching Plan
Name of Faculty: Tarun Kumar Ray
Department of Commerce

(Term I: Commencement of classes to 1st internal; Term II: 1st internal to 2nd internal; Term
 III: 2nd internal to ESE preparatory break)

Session: 2022-23 ; Class : 2nd Sem Hons

Syllabus Alloted : Corporate Accounting (Honours); Number of Classes allotted per week : 03

Term 1

Subject and Syllabus	Lesson Plan	Topic
Corporate Accounting	LP-1	Concepts and definitions of <u>Consolidated Financial Statements</u>
Unit 5. Accounts of Holding Companies	LP-2	Pre-acquisition and Post-acquisition Profit
(Single Subsidiary)	LP-3	Analysis of Profit; Minority Interest
	LP-4	Relevant provisions of Accounting Standard: 21 (ICAI).
	LP-5	Consolidated Profit & Loss Account
	LP-6	Consolidated Balance Sheet
	LP-7	Practical examples
	LP-8	Do
	LP-9	Do
	LP-10	Do

Term 2

Subject	Lesson Plan	Topic
Corporate Accounting	LP-1	Concepts and Importance of Valuation of Share
Unit 3. Valuation of Goodwill and Valuation of Shares	LP-2	Factors determining the Valuation of shares
Concepts and calculation:	LP-3	Asset Backing Value
Simple problems only	LP-4	Yield Value; Fair Value
	LP-5	Problem& Solution –Goodwill
	LP-6	Problem& Solution –Goodwill
	LP-7	Problem& Solution –Share
	LP-8	Problem& Solution –Share
	LP-9	Combined- Goodwill and Share
	LP-10	Do

Term 3

Subject	Lesson Plan	Topic
Corporate Accounting	LP-1	Holding Company – Problem & Solution

Unit 3 and Unit 5	LP-2	Holding Company – Problem & Solution
	LP-3	Holding Company – Problem & Solution
	LP-4	Holding Company – Problem & Solution
	LP-5	Valuation of Shares- Problem & Solution
	LP-6	Valuation of Shares- Problem & Solution
	LP-7	Valuation of Shares- Problem & Solution
	LP-8	Valuation of Shares- Problem & Solution
	LP-9	Doubt Clearing
	LP-10	Discussion on Question Paper

Session: 2022-23 ; Class : 4th Sem Hons,); Number of Classes allotted per week : 04

Term-1

Subject	Lesson Plan	Topic
Business Mathematics	LP-1	Basic Concepts and Definitios
Unit 1: Matrices and Determinants	LP-2	Types with example
(Definitions,Types,Operations of	LP-3	Operations
Matrix,Solutions	LP-4	Practical Applications
Determinants:	LP-5	Concepts and Definitions
(Definition,Properties,Minors	LP-6	Properties
and Co-factors, Adjoint, Cramers	LP-7	Properties
Rule, Input output analysis)	LP-8	Proof of Determinants
	LP-9	Proof of Determinants
	LP-10	Cramer's Rule

Term 2

Subject and Syllabus	Lesson Plan	Topic
Business Mathematics	LP-1	Solution by Inverse Method
Unit-4 Mathematics of Finance	LP-2	Solution by Inverse Method
Compound Interest and Annuity	LP-3	Compounding; Effective Rate
	LP-4	Discounting and annuity-Types
Unit-5 Linear Programming	LP-5	Concepts and Objectives
	LP-6	Formulation of LPP
	LP-7	Graphical Method

	LP-8	Simplex Method- Maximisation
	LP-9	Simplex Method- Minimisation
	LP-10	Input Output Analysis

Term 3

Subjects and syllabus	Lesson Plan	Topic
Cost Accounting (Hons and General)	LP-1	Definitions and concepts
Unit-1: An Overview	LP-2	Methods ,Scope,Objectives
Cost Concepts and Classification	LP-3	Cost Sheet
Unit -2 : Labour Cost	LP-4	Do
Time Keeping and Time Booking	LP-5	Methods of Labour Payment
Unit 4: Process Costing	LP-6	Do
	LP-7	Incentive Payment System
	LP-8	Process Costing : Concepts
	LP-9	Accounting Treatment
	LP-10	Necessary Accounts

Session: 2022-23 ; Class : 6th Sem Hons

Syllabus Allotted : Research Methods and Project Work; Indirect Taxation); Classes allotted per week : 4

Term -1

Subject and Syllabus	Lesson Plan	Topic
Research Methods	LP-1	Concepts, Objectives and Importance
Unit-1 Introduction	LP-2	Types of Research
Meaning, Scope , Types	LP-3	Steps of Research
Unit-2: Research Process	LP-4	Research Design
Unit -3:Measurement and Hypothesis Testing	LP-5	Sample Design
	LP-6	Types of Sampling
	LP-7	Hypothesis
	LP-8	Measurement Scales
	LP-9	Testing of Hypothesis
	LP-10	Do

Term -2	Lesson Plan	Topic
Project Work	LP-1	Steps of Business Research Project
Unit-4: Project Report Preparation	LP-2	Mutual Fund Performance Analysis
	LP-3	IT Sector Performance Analysis
	LP-4	Insurance Sector
	LP-5	Pharma Sector
Indirect Taxation	LP-6	GST: Rationale
Goods and Service Tax	LP-7	GST Council; Rates; Types
Unit:1 Indirect Taxation,	LP-8	Registration under GST
Background of GST,GST Council	LP-9	Input Tax Credit
	LP-10	Input Service Distribution
Term - 3	Lesson Plan	Topic
GST	LP-1	Supply under GST
Unit-2 Supply under GST	LP-2	Classification of Supply
Types; Time of Supply; Place of Supply	LP-3	Time of Supply
	LP-4	Place of Supply
Unit-3 Input Tax Credit,Registration	LP-5	GST Returns
	LP-6	Composition Scheme
Unit-5: Customs Act	LP-7	Basic Concepts of Customs act
	LP-8	Types of Custom Duties
	LP-9	Customs Valuation and Charges
	LP-10	Duty Drawback

Kharagpur College
Syllabus Distribution and Teaching Plan
Even Semester, Session-2022-2023
Dr Subhabrata Chakrabarti,
Associate Professor in Economics

(Term I: Commencement of classes to 1st internal; Term II: 1st internal to
2nd internal; Term III: 2nd internal to ESE preparatory break)

Semester -II

	Syllabus Allotted	Teaching Plan
	GE2T : Macro Economics Course Content for Term-1 Unit 1: Introduction	Course Content for Term-1 Unit 1: Introduction Number of Lecture-12 concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium Unit 2: Economy in the short run Number of Lecture-16 IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis. Course Content for Term-2 Number of Lecture-16 Unit 3: Inflation, Unemployment and Labour market

		<p>Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational</p> <p>Unit 4: Open economy Number of Lecture-14</p> <p>Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.</p> <p>Course Content for Term-3 Number of Lecture-15</p> <p>Unit 5: Behavioral Foundations- Investment – determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income</p>
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		elasticities of demand for real balances. Supply of money
Semester-IV		
	GE4T : Indian Economy	<p>Course Content for Term -1 Unit 1: Basic Issues in Economic Development Number of Lecture-10</p> <p>Concept and Measures of Development and Underdevelopment; Human Development Unit 2: Basic Features of the Indian Economy at Independence Number of Lecture-12 Composition of national income and occupational structure, the agrarian scene and Industrial structure Course Content for Term -2 Number of Lecture-12 Unit 3: Policy Regimes a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy Number of Lecture-16</p> <p>Unit 4: Growth, Development and Structural Change</p>

		<p>a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.</p> <p>b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;</p> <p>c) Changes in policy perspectives on the role of institutional framework after 1991.</p> <p>d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.</p> <p>e) Demographic Constraints: Interaction between population change and economic development.</p> <p>Course Content for Term -3 Number of Lecture-10 Unit 5: Sectoral Trends and Issues</p> <p>a) <i>Agriculture Sector</i>: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.</p> <p>b) <i>Industry and Services Sector</i>: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role,</p>
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		<p>performance and reforms; The small scale sector; Role of Foreign capital.</p> <p><i>c) Financial Sector:</i> Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,</p>
Semester-VI		
	C9T : Business Mathematics	<p>Unit 2: Calculus I Number of Lecture-07</p> <p>a. Mathematical functions and their types- linear, quadratic, polynomial, exponential, b. Logarithmic function Concepts of limit, and continuity of a function c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.</p> <p>Unit 3: Calculus II Number of Lecture-08</p>

		<p>a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials</p> <p>b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.</p> <p>c. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases</p> <p>d. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve.</p>
	GE 2T : Indian Economy	<p>Course Contents for Term-1 Number of Lecture-08 Unit 1: Basic Issues and features of Indian Economy Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure</p> <p>Unit 2: Policy Regimes Number of Lecture-10</p> <p>a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991.</p>

c) Monetary and Fiscal policies with their implications on economy

Course Contents for Term-2

Number of Lecture-12

Unit 3: Growth, Development and Structural Change

a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991.

d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

e) Demographic Constraints: Interaction between population change and economic development.

Unit 4: Sectoral Trends and Issues

Number of Lecture-08

a) *Agriculture Sector*: Agrarian growth and performance in different phases of policy

		<p>regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. b) <i>Industry and Services Sector</i>: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital. c) <i>Financial Sector</i>: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,</p> <p>Unit 5: Inflation, Unemployment and Labour market Number of Lecture-07</p> <p>Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait</p>
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		unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.
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Kharagpur College
Department of Commerce
Teaching Plan

Name of the Teacher: Anupam Roy

Term 1: Commencement of classes to 1st Internal exam., Term 2: 1st Internal to 2nd Internal exam., Term 3: 2nd Internal to ESE preparatory break

Semester II	
Syllabus Allotted	C4T: Corporate Law(Honours) C3T: Business Law(General)
No. of Classes(Hours) per week	C4T: 2 C3T: 2
Teaching Plan	C4T: Corporate Law(Honours)
	Term 1
	Lecture 1: Introduction, Memorandum of Association
	Lecture 2: Article of Association
	Lecture 3: Doctrine of constructive notice and indoor management
	Lecture 4: Prospector- shelf
	Lecture 5: Redherring prospectus
	Lecture 6: Misstatement in prospectus
	Lecture 7: GDR- Global depository receipts
	Lecture 8: Book building concept
	Lecture 9: Issue and allotment of share
	Lecture 10: Forfeiture of share
	Lecture 11: Transmission of share
	Lecture 12: Buyback and provision regarding buyback of share
	Lecture 13: Issue of Bonus share
	Term 2
	Lecture 14: Classification of Directors
	Lecture 15: Disqualification of Directors
	Lecture 16: Director Identity number
	Lecture 17: Appointment of Directors
	Lecture 18: Legal position of directors
	Lecture 19: Power and duties of directors
	Lecture 20: Removal of Directors
	Lecture 21: Key managerial personnel, managing director, manager
	Lecture 22: Meeting of shareholder and board of directors, Types
	Lecture 23: Convening and conduct of meeting
	Lecture 24: Requisites of a valid meeting, postal ballot
	Lecture 25: Meeting through video conference, e-voting



Lecture 26: Committees of board of directors
Term 3
Lecture 27: Provisions relating to payment of dividend
Lecture 28: Provisions relating to books of accounts
Lecture 29: Audit, auditors appointment, Auditors report
Lecture 30: Concept and Modes of Winding up, Insider trading, whistle blowing
Lecture 31: Tutorial- (Misc. discussion)
Lecture 32: Tutorial (Discussion on previous year VU question)
C3T: Business Law(General)
Term 1
Lecture 1: Introduction, Contract
Lecture 2: Essentials of a valid contract, Void agreement
Lecture 3: Discharge of a contract
Lecture 4: Breach of a contract and remedies
Lecture 5: Contingent contract and Quasi contract
Lecture 6: Contract of Indemnity and Guarantee
Lecture 7: Contract of Bailment
Lecture 8: Contract of Agency
Term 2
Lecture 9: Nature of partnership
Lecture 10: Characteristics of partnership
Lecture 11: Registration of a Partnership firm
Lecture 12: Types of Partners
Lecture 13: Rights and duties of Partners
Lecture 14: Implied authority of a Partner
Lecture 15: Incoming and outgoing partner
Lecture 16: Dissolution of Partnership
Lecture 17: Mode of dissolution of partnership
Lecture 18: LLP introduction
Lecture 19: Features of LLP
Lecture 20: Difference between LLP and Partnership
Lecture 21: Difference between LLP and Company
Lecture 22: LLP agreements, Partners, Designated partners
Lecture 23: Partners and their relationship
Term 3
Lecture 24: Introduction, meaning of Negotiable instrument
Lecture 25: Characteristics of Negotiable instrument
Lecture 26: Types, Promissory note, bill of exchange, cheque
Lecture 27: Difference among the various instrument
Lecture 28: Dishonour of bill, Crossing of Cheque etc.
Lecture 29: Tutorial (Misc. Discussion)
Lecture 30: Tutorial (Misc. Discussion)
Lecture 31: Tutorial (Discussion on VU previous year question)

Semester IV	
Syllabus Allotted	C7T: Corporate Accounting(General) SEC2T:E-Commerce(General)
No. of Classes(Hours) per week	C7T: 2 SEC2T: 1 SEC2P: 3 C10P: 3
Teaching Plan	C7T: Corporate Accounting(General)
	Term 1
	Lecture 1: Issue of share
	Lecture 2: Forfeiture of share and reissue of share
	Lecture 3: Issue of Right and Bonus share
	Lecture 4: Buy back of share and redemption of preference share
	Lecture 5: Issue and redemption of debenture
	Lecture 6: Preparation of Profit and Loss account and Balancesheet
	Lecture 7: Problem solving on Final Accounts One
	Lecture 8: Problem solving on Final Accounts Two
	Lecture 9: Problem solving on Final Accounts Three
	Term 2
	Lecture 10: Valuation of Goodwill concepts
	Lecture 11: Valuation of Share concepts
	Lecture 12: Problem solving on valuation of goodwill first
	Lecture 13: Problem solving on valuation of goodwill second
	Lecture 14: Problem solving on valuation of share first
	Lecture 15: Problem solving on valuation of share second
	Lecture 16: Concept of amalgamation
	Lecture 17: Accounting treatment of amalgamation first
	Lecture 18: Accounting treatment of amalgamation second
	Lecture 19: Internal reconstruction concepts
	Lecture 20: Problem solving on amalgamation First
	Lecture 21: Problem solving on amalgamation Second
	Lecture 22: Problem solving on amalgamation Third
	Term 3
	Lecture 23: Concept of fund and cash flow
	Lecture 24: Cash flow statement
	Lecture 25: Preparation of cash flow statement as per IND AS 7
	Lecture 26: Problem solution on Cash flow statement
	Lecture 27: Tutorial 1 (Doubt clearing)
	Lecture 28: Tutorial 2 (Misc. Discussion)
	Lecture 29: Tutorial 3 (Misc.Discussion)
	Lecture 30: Tutorial 4 (Discussion on previous year VU question)
	SEC2T:E-Commerce(General)

	Term 1
	Lecture 1: Introduction and meaning of Online Transaction
	Lecture 2: Nature, Concepts, advantages and disadvantages of online transaction
	Lecture 3: Specific reason for transacting online and example
	Lecture 4: Types of E-commerce, E-commerce business model
	Lecture 5: Modern forces behind E-commerce
	Lecture 6: Introduction of internet and meaning
	Lecture 7: Evolution and features of Internet
	Lecture 8: The dynamics of world wide web
	Lecture 9: Designing of e-commerce website
	Term 2
	Lecture 10: Building and Launching of E-commerce website
	Lecture 11: Outsourcing vs inhouse development of a website
	Lecture 12: Need and concept of e-commerce security environment
	Lecture 13: Security threats in e-commerce environment
	Lecture 14: Technology solution
	Term 3
	Lecture 15: Tutorial (Doubt clearing)
	Lecture 16: Tutorial (Discussion on previous year VU question)
Semester VI	
Syllabus Allotted	DSE3T: Fundamentals of Investment (Honours) DSE – 4: Fundamentals of Investment(General)
No. of Classes(Hours) per week	DSE3T: 2 DSE-4: 2
Teaching Plan	Same for both Honours and General
	Term 1
	Lecture 1: Introduction, the investment decision process
	Lecture 2: Different types of Investment
	Lecture 3: Concept of Indian securities market
	Lecture 4: The market participants
	Lecture 5: Trading of securities
	Lecture 6: Security market indices and sources of financial information
	Lecture 7: Concept of return and risk
	Lecture 8: Impact of taxes and inflation on return
	Term 2
	Lecture 9: Introduction and features of Bond
	Lecture 10: Various types of Bonds
	Lecture 11: Estimating bond yields, Bond valuation

	Lecture 12: Types of Bond Risk
	Lecture 13: Concept of credit rating and agencies
	Lecture 14: Credit rating need and system
	Lecture 15: Introduction to fundamental analysis of equity
	Lecture 16: Technical analysis, efficient market hypothesis
	Lecture 17: Dividend capitalization model
	Lecture 18: Price earning multiple approach to equity
	Lecture 19: Problem solution one
	Lecture 20: Problem solution two
	Lecture 21: Problem solution three
	Term 3
	Lecture 22: Introduction to Investors awareness and protection
	Lecture 23: Role of SEBI in investors protection
	Lecture 24: Investor grievances
	Lecture 25: Redressal system of grievances
	Lecture 26: Insider trading
	Lecture 27: Investors awareness and activism
	Lecture 28: Tutorial (Discussion on any doubt)
	Lecture 29: Tutorial (Discussion on Misc. Topic)
	Lecture 30: Tutorial (Discussion on previous year VU question)

Kharagpur College
Department of Commerce
Teaching Plan

Name of the Teacher: Ram Ranjan Routh

Term1: Commencement of classes to 1st Internal exam., Term2: 1st Internal to 2nd Internal exam., Term3: 2nd Internal to ESE preparatory break

Semester IV (Hons.)	
Syllabus Allotted	C8T: Cost Accounting, C10T: Computer Application in Business
No. of Classes (Hours) per week	C8T: 2 C10T: 2 C10P: 6
Teaching Plan	C8T: Cost Accounting
	Term1
	Unit 1: Introduction
	Lecture1: Meaning, objectives of cost accounting
	Lecture2: Advantages of cost accounting, Difference between cost accounting and financial accounting
	Lecture3: Cost concepts and classifications
	Lecture4: Elements of cost
	Lecture5: Installation of a costing system
	Lecture6: Role of a cost accountant in an organisation
	Term2
	Unit 3: Elements of Cost: Overheads
	Lecture 7: Classification of Cost
	Lecture 8: Allocation of Cost
	Lecture 9: Apportionment and absorption of overheads
	Lecture10: Under- and over absorption
	Lecture11: Capacity Levels and Costs
	Lecture12: Treatments of certain items in costing like interest on capital
	Lecture13: Packing expenses and bad debts
	Lecture14: Research and development expenses
	Lecture15: Activity based cost allocation
	Term3
	Lecture16: Tutorial (Misc. discussion)
	Lecture17: Tutorial (Misc. discussion)
	Lecture18: Tutorial (Misc. discussion)
	Lecture19: Tutorial (Discussion on previous year VU question)
	Lecture20: Tutorial (Discussion on previous year VU question)
	Lecture21: Tutorial (Discussion on previous year VU question)

Teaching Plan	C10T: Computer Application in Business
	Term1
	Unit 1: Word Processing (MS WORD)
	Lecture1: Introduction to word Processing; Word processing concepts, Use of Templates.
	Lecture2: Working with word document: Editing text, Find and replace text,
	Lecture3: Formatting, spell check, Autocorrect, Auto text; Bullets and numbering
	Lecture4: Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer,
	Lecture5: Tables: Inserting, filling and formatting a table; Inserting Pictures and Video;
	Lecture6: Mail Merge: including linking with Database;
	Lecture7: Printing documents Creating Business Documents using the above facilities
	Term2
	Unit 2: Preparing Presentations (MS Power Point)
	Lecture 7: Introduction, Basics of presentations
	Lecture 8: Fonts, Drawing and Editing;
	Lecture 9: Inserting: Tables, Images, texts, Symbols, Media;
	Lecture10: Design; Transition; Animation; and Slideshow
	Lecture11: Business Presentations using above facilities
	Lecture12: Business Presentations using above facilities
	Term3
	Lecture13: Tutorial (Misc. discussion)
	Lecture14: Tutorial (Misc. discussion)
	Lecture15: Tutorial (Misc. discussion)
	Lecture16: Tutorial (Discussion on previous year VU question)
	Lecture 17: Tutorial (Discussion on previous year VU question)
	Lecture18: Tutorial (Discussion on previous year VU question)

Semester IV (Gen)	
Syllabus Allotted	C7T: Corporate Accounting (Gen.), C8T: Cost Accounting (Gen.), SEC2T: E-Commerce (Gen.)
No. of Classes (Hours)per week	C7T: 1 C8T: 1 SEC2T: 1
Teaching Plan	C7T:CorporateAccounting(General)
	Term1
	Unit 5. Accounts of Holding Companies/Parent Companies
	Lecture1: Introduction
	Lecture2: Preparation of consolidated balance sheet with one subsidiary company;
	Lecture3: Relevant provisions of Accounting Standard: 21 (ICAI).
	Lecture4: Problem solving on Holding Companies
	Lecture5: Problem solving on Holding Companies
	Lecture6: Problem solving on Holding Companies
	Term2
	Unit 6. Accounts of Banking Companies
	Lecture 7: Introduction
	Lecture 8: Difference between balance sheet of banking and non-banking companies;
	Lecture 9: Prudential norms;
	Lecture 10: Asset structure of a commercial bank;
	Lecture 11: Non-performing assets (NPA)
	Lecture 12: Problem solving on Banking Companies
	Lecture 13: Problem solving on Banking Companies
	Term 3
	Lecture 14: Tutorial1(Doubt clearing)
	Lecture 15: Tutorial2(Misc. Discussion)
	Lecture 16: Tutorial (Discussion on previous year VU question)
	Lecture 17: Tutorial (Discussion on previous year VU question)

Teaching Plan	C8T: Cost Accounting (General)
	Term1
	Unit 1: Introduction
	Lecture1: Meaning, objectives of cost accounting
	Lecture2: Advantages of cost accounting, Difference between cost accounting and financial accounting
	Lecture3: Cost concepts and classifications
	Lecture4: Elements of cost
	Lecture5: Installation of a costing system
	Lecture6: Role of a cost accountant in an organisation
	Term 2
	Unit 3: Elements of Cost: Overheads
	Lecture 7: Classification of Cost; Allocation of Cost
	Lecture 8: Apportionment and absorption of overheads
	Lecture 9: Under- and over absorption
	Lecture10: Capacity Levels and Costs
	Lecture11: Treatments of certain items in costing like interest on capital
	Lecture12: Packing expenses and bad debts
	Term 3
	Lecture13: Tutorial (Misc. discussion)
	Lecture14: Tutorial (Discussion on previous year VU question)
	Lecture15: Tutorial (Discussion on previous year VU question)

Teaching Plan	SEC2T: E-Commerce (Gen.)
	Term1
	Unit 3: IT Act 2000 and Cyber Crimes
	Lecture 1: Introduction, IT Act 2000: Definitions,
	Lecture 2: Digital signature, Electronic governance, Attribution,
	Lecture 3: acknowledgement and dispatch of electronic records, Regulation of certifying authorities
	Lecture 4: Digital signatures certificates, Duties of subscribers,
	Lecture5: Penalties and adjudication, Appellate Tribunal,
	Lecture6: Offences and Cyber-crimes,
	Term 2
	Unit 4: E-payment System:
	Lecture 7: Introduction, Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money),
	Lecture 8: digital signatures (procedure, working and legal position), payment gateways,
	Lecture 9: online banking (meaning, concepts, importance, electronic fund transfer,
	Lecture10: automated clearing house, automated ledger posting), risks involved in e-payments.
	Term 3
	Lecture11: Tutorial (Misc. discussion)
	Lecture12: Tutorial (Discussion on previous year VU question)
	Lecture13: Tutorial (Discussion on previous year VU question)

Semester VI (Hons.)	
Syllabus Allotted	DSE3T: Fundamentals of Investment (Hons.) DSE4T: Business Research Methods and Project Work (Hons.)
No. of Classes (Hours) per week	DSE3T: 1 DSE4T: 2
Teaching Plan	DSE3T: Fundamentals of Investment (Hons.)
	Term 1
	Unit 3: Approaches to Equity Analysis
	Lecture 1: Introductions to Fundamental Analysis,
	Lecture 2: Technical Analysis and Efficient Market Hypothesis,
	Lecture 3: Dividend capitalisation models,
	Lecture 4: price-earnings multiple approach to equity valuation.
	Term 2
	Unit 5: Investor Protection
	Lecture 5: Introduction Investor Protection
	Lecture 6: Role of SEBI and stock exchanges in investor protection;
	Lecture 7: Investor grievances and their redressal system,
	Lecture 8: investors' awareness and activism,
	Term 3
	Lecture 9: Tutorial (Misc. discussion)
	Lecture 10: Estimating bond yields, Bond valuation
	Lecture 11: Tutorial (Discussion on previous year VU question)
	Lecture 12: Tutorial (Discussion on previous year VU question)

Teaching Plan	DSE4T: Business Research Methods and Project Work (Hons.)
	Term 1
	Unit 2: Research Process
	Lecture 1: Introductions, An Overview to Research Process;
	Lecture 2: Problem Identification and Definition;
	Lecture 3: Selection of Basic Research Methods- Field Study,
	Lecture 4: Laboratory Study, Survey Method,
	Lecture 5: Observational Method,
	Lecture 6: Existing Data Based Research,
	Lecture 7: Longitudinal Studies,
	Lecture 8: Panel Studies
	Term 2
	Unit 4: Report Preparation
	Lecture 9: Introduction and meaning of Report Preparation;
	Lecture 10: Types and layout of research report;
	Lecture 11: Steps in report writing;
	Lecture 12: Steps in report writing;
	Lecture 13: Citations, Bibliography;
	Lecture 14: Annexure in report;
	Lecture 15: JEL Classification
	Lecture 16: Tutorial (Misc. discussion)

Semester VI (Gen.)	
Syllabus Allotted	DSE4T: Fundamentals of Investment (Gen.) SEC4T: Personal Selling and Salesmanship (Gen.)
No. of Classes (Gen) per week	DSE4T: 1 SEC4T: 1
Teaching Plan	DSE3T: Fundamentals of Investment (Gen.)
	Term 1
	Unit 3: Approaches to Equity Analysis
	Lecture 1: Introductions to Fundamental Analysis,
	Lecture 2: Technical Analysis and Efficient Market Hypothesis,
	Lecture 3: Dividend capitalisation models,
	Lecture 4: price-earnings multiple approach to equity valuation.
	Term 2
	Unit 4: Portfolio Analysis and Financial Derivatives
	Lecture 5: Portfolio and Diversification,
	Lecture 6: Portfolio Risk and Return;
	Lecture 7: Mutual Funds;
	Lecture 8: Introduction to Financial Derivatives;
	Lecture 9: Financial Derivatives Markets in India
	Term 3
	Lecture 10: Tutorial (Misc. discussion)
	Lecture 11: Tutorial (Discussion on previous year VU question)
	Lecture 12: Tutorial (Discussion on previous year VU question)

Teaching Plan	SEC4T: Personal Selling and Salesmanship (Gen.)
	Term 1
	Unit 1: Introduction to Personal Selling
	Lecture 1: Introduction, Nature and importance of personal selling,
	Lecture 2: Myths of selling, Difference between Personal Selling,
	Lecture 3: Salesmanship and Sales Management,
	Lecture 4: Characteristics of a good salesman, types of selling situations,
	Lecture 5: Types of salespersons, Career opportunities in selling,
	Lecture 6: Measures for making selling an attractive career.
	Term 2
	Unit 2: Buying Motives:
	Lecture 7: Introduction, Concept of buying motivation,
	Lecture 8: Maslow's theory of need hierarchy;
	Lecture 9: Dynamic nature of motivation;
	Lecture 10: Buying motives and their uses in personal selling;
	Term 3
	Lecture 11: Tutorial (Misc. discussion)
	Lecture 12: Tutorial (Discussion on previous year VU question)
	Lecture 13: Tutorial (Discussion on previous year VU question)