

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2019- 2020 June - dec (odd Semester)

Name of the Teacher:DR Diganta Kalita

Course: Honours / Regular

Semester: 3

Name of the Paper: 301: Environmental Studies

Paper Code: 301

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
Unit - I	<p>: Natural Resources : Renewable and non-renewable resources : Multi-disciplinary Nature of Environmental Studies Natural resources and associated problems. (a) Forest Resources : Use and Over-exploitation, deforestation, case studies, Timber extraction, mining, dams and their effects on forests and tribal people. (b) Water resources : Use and over-utilization of surface and ground water, floods,drought, conflict over water, dams-benefits and problems. (c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies. (d) Food resources : World food problems, changes caused by agriculture andovergrazing, effects of modern agriculture, fertilizer, pesticides problems, water logging, salinity, case studies. (e) Energy resources : Growing energy needs, renewable and non-renewable energysources, use of alternate energy</p>	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests,and end term examinations

	<p>sources, case studies.</p> <p>(f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.</p> <ul style="list-style-type: none"> ➤ Role of an individual in conservation of natural resources. ➤ Equitable use of resources for sustainable lifestyles. 		
Unit - II	<p>Ecosystems</p> <ul style="list-style-type: none"> ➤ Concept of an ecosystem. ➤ Structure and function of an ecosystem. ➤ Producers, consumers and decomposers. ➤ Energy flow in the ecosystem ➤ Ecological succession. ➤ Food chains, food webs and ecological pyramids. <p>(a) Introduction, types, characteristic features, structure and function of the following ecosystem Forest ecosystem</p> <p>(b) Grass land ecosystem</p> <p>(c) Desert ecosystem</p> <p>(d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit - III	<p>Bio-diversity and its Conservation</p> <ul style="list-style-type: none"> ➤ Introduction-Definition: genetic, species and ecosystem diversity. ➤ Biographical classification of India. ➤ Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values. ➤ Biodiversity at global, national and local levels. ➤ India as a mega-diversity nation. ➤ Hot-spots of biodiversity. ➤ Threats of biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. ➤ Endangered and endemic species of 	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	<p>India. Conservation of biodiversity : In-situ and ex-situ conservation of biodiversity</p>		
Unit - IV	<p>: Environmental Pollution Definition Causes, effect and control measures of : (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards. ➤ Solid waste management : Causes, effects and control measures of urban and individual wastes. ➤ Role of an individual in prevention of pollution. ➤ Pollution case studies. Disaster management : floods, earthquake, cyclone and landslides</p>	9	<p>➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit - V	<p>Social Issues and the Environment ➤ From unsustainable to sustainable development. ➤ Urban problems related to energy ➤ Water conservation, rain water harvesting, watershed management ➤ Resettlement and rehabilitation of people : its problems and concerns, case studies.</p>	6	<p>➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>

B.P. CHALIHA COLLEGE, NAGARBERA

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LESSON PLAN- 2019- 2020 June - dec (odd Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 3

Name of the Paper: 304: Direct Taxes

Unit Assigned: All

Marks Assigned: 100

unit	Topic	Lectures	Teaching Approaches
Unit I:	Income Tax Act 1961: Basic Concepts of Definitions Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability	6	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit II	Income Tax Act 1961: Heads of Income Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession, short term and long term capital gains; income from other sources; computation of Gross Total Income and Total Income and the tax liability of a salaried individual; decoctions from the Gross Total Income of individuals.	8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit III	Income Tax Act 1961: Assessment Procedure, Returns, Advance Payment of Tax and Tax Deduction at Source Procedure of Assessment of Tax; Self Assessment; Regular Assessment and Best	9	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for

	judgment Assessment, Procedure of Filing of Return and Particular to be furnished; Permanent Account Number (PAN); Liability for Payment of Advance Tax and due dates of instalments of advance tax; person liable to pay advance tax and consequences of non-payment; Tax Deducted at Source (TDS) and consequences of not deducting TDS TAN no.		the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit IV	Wealth Tax Act 1957: Definitions, Basics of charge and computation of Net Wealth Definition of Assets, liabilities; Net Wealth, Deemed Wealth and Exempted Wealth; procedure of determination of Net Wealth of an individual and tax incidence thereof.	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

B.P. CHALIHA COLLEGE, NAGARBERA

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LESSON PLAN- 2019- 2020 June - dec (odd Semester)

Name of the Teacher: Simi Neog

Course: Honours / Regular

Semester: 3

Name of the Paper: 305: Corporate Law

Unit Assigned: All

Marks Assigned: 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I	Introductory formation of a Company- corporate personality, lifting of the corporate veil, Basic	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts

	documents-Memorandum & Articles of association, their alteration and limitations on power of alteration, distinction between Memorandum & Articles of association, constructive notice of Memorandum & Articles, doctrine of indoor management		<ul style="list-style-type: none"> ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-II	<p>Financial structure; The concept of capital and financing of company - sources of capital; classes and types of shares, stocks & shares, share capital alteration, increase and reduction of share capital; Prospectus- definition, statement-in-lieu- of prospectus, registration, misrepresentation and penalties there for, underwriting.</p> <p>Debt capital- debentures, debenture stock, bonds, debenture trust deed, and trustees, conversion and redemption of debentures, creation of charges- fixed, floating and registration thereof.</p>	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-III	<p>Issue of securities and membership: Application & allotment of shares, listing of security, irregular allotment, calls on shares, bonus issue, rights issues, issue of sweat equity shares, employee stock option scheme, share certificate, share warrant, lien on shares, surrender of shares, forfeiture of shares, buy back of shares, annual return, unclaimed dividend.</p> <p>Membership- definition, members vs. shareholders, modes of acquiring membership including through depository mode, termination of membership, rights and liabilities of members, register of members, annual return, transfer and transmission of shares/debentures in physical and depository mode.</p>	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV	Company Management and Control of Companies; Directors- appointment, re-appointment of directors, qualifications,	11	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments

	<p>disqualifications, remuneration, vacation of office,retirement, resignation and removal of directors, loans to directors, their powers and duties, role of directors.</p> <p>Meaning and whole–time directors, managers, company secretary, their appointment, re-appointment, powers and duties.</p> <p>Law relating to majority powers and minority rights, shareholder remedies, actionsby shareholders, statutory remedies, personal actions, prevention of oppression, and mis- management.</p>		<p>based on curriculum for the students.</p> <p>Evaluation will be done by regular assignments, class tests,and end term examinations</p>
UNIT-V	<p>Meaning; Meeting of directors, frequency, convening and proceedings of board</p> <p>meetings, minutes and evidence.</p> <p>General meetings, kinds of meeting and resolutions, law, practice and procedure relating to convening and proceedings at general and other meetings, recording and signing of minutes, role of chairman.</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests,and end term examinations</p>

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DEPT OF Commerce

LESSON PLAN- 2019- 2020 June - dec (odd Semester)

Name of the Teacher: Simi Neog

Course: Honours / Regular

Semester: 3

Name of the Paper: 303: Corporate Accounting

Paper Code:303

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
Unit - I	Final Accounts Final accounts of a joint stock company (both Horizontal and Vertical Format) with necessary adjustments.	6	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit - II	Incentive Equity Stock and Buy Back: Issue of right and bonus shares - requirement as per the Companies Act. - advantages and disadvantages of issue of right and bonus shares, calculation of rights; accounting entries; Employees Stock Option Scheme (ESOP) and its accounting treatment; Buy back of shares and its accounting treatment..	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit – III	Issue and Redemption of Debentures: Issue of debentures; accounting treatment of expenses and losses on issue of debentures; Redemption of debentures- sources of funds; Redemption of debenture- Redemption on a specified date by	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students.

	paying lump sum, Redemption in installments, Redemption by purchase in the open market and Redemption by conversion into.		Evaluation will be done by regular assignments, class tests, and end term examinations
Unit - IV	Amalgamation of Companies: Meaning and objectives; Relevant provisions on amalgamation as per Accounting Standard 14; amalgamation in the nature of merger and purchase; Consideration for Amalgamation; Accounting entries for amalgamation and preparation of Balance Sheet after amalgamation.	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

B.P. CHALIHA COLLEGE, NAGARBERA

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LESSON PLAN- 2019- 2020 June - dec (odd Semester)

Name of the Teacher: Silpi Sikha BAnia

Course: Honours / Regular

Semester: 3

Name of the Paper: : 306: Financial Institutions & Markets

Unit Assigned: All

Marks Assigned: 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I:	Financial system- concept –nature and role of financial system; structure of financial system, structure of financial system – overview financial markets; financial institutions; instruments and services – financial system and economic development –relationships between financial and economic development.	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments,

			class tests, and end term examinations
UNIT-II	<p>Financial institutions – Banking institutions – commercial banks – commercial banking operations banks – Salient features of the operation of Co-operative banks – weaknesses of cooperative banks; Development banks – specific features – Harmonisation of commercial banks and development banks. Non-banking financial companies graft development in India</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-III	<p>Financial markets – types – Money Market characteristics – participants – functions; capital market – Nature and role – Functions – Distinction between capital market and money market. Primary market – Secondary Market – Operational mechanism of capital market</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV:	<p>Regulatory Framework in Financial system – regulatory role of RBI, SEBI, securities contract & Regulation Act 1956.</p>	6	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

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LESSON PLAN- 2019- 2020 June - dec (odd Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 3

Name of the Paper: 302: Communicative and Functional English (Paper-II)

Unit Assigned: All

Marks Assigned: 100

unit	Topic	Lectures	Teaching Approaches
Unit – I	a. Use of English in Everyday situations	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit – II	a. Use of English in Business Situations	6	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit – III	a. Use of Grammar	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done

			by regular assignments, class tests, and end term examinations
Unit – IV	a. Use of Vocabulary	5	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit – V	a. Business Correspondence b. Information Technology and Modern forms of Communication	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

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LESSON PLAN- 2019- 2020 Jan - July (even Semester)

Name of the Teacher: Troilakya Deka

Course: Honours /

Semester: 4

Name of the Paper: 401: Business Economics

Paper Code: 401

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	lectures	Teaching Approaches
Unit - I	Introduction : Basic problems of econommeaning, nature and scope, characteristics of Business Economics, National Income and its importance in Business Economics.	5	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit - II	Demand Analysis: Determinants of demand, concept of demand estimation and demand forecasting. Elasticity of demand - meaning measurement, determining factors and importance.	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit- III	Production Function : Meaning and types of production function, laws of variable proportions, Laws of returns to scale, Iso-quants - meaning and properties, least cost combination.	8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students.

			Evaluation will be done by regular assignments, class tests, and end term examinations
Unit-IV	Cost Analysis: Cost concept, short run and long run cost curves, cost - output relation, modern approach of cost.	5	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit-V	<p style="text-align: center;">Market structure and price determination:</p> <p>A) Perfect competition, price and output determination, importance of perfect competition.</p> <p>B) Monopoly : Discriminating monopoly, dumping, comparison between perfect competition and monopoly.</p> <p>C) Monopolistic competition : Price determination, excess capacity, selling costs, comparison with perfect competition and monopoly.</p> <p>D) Oligopoly - Characteristics, price leadership, kinked demand curve.</p>	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit-VI	Factor Pricing : Need of separate theory of factor pricing, marginal productivity theory of factor pricing, concepts – Rent, wages, interest and profit. Theories of profit and profit policies..	6	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

B.P. CHALIHA COLLEGE, NAGARBERA

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LESSON PLAN- 2019- 2020 Jan - July (even Semester)

Name of the Teacher: Silpi Sikha BAnia

Course: Honours / Regular

Semester: 4

Name of the Paper: : 403: Indirect Taxation

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	lectures	Teaching Approaches
Unit I	: Central Sales Tax Act, 1956, (CST Act 1956) Enactment of the Act; Nature and Scope of the Act; Administration of Central Sales Tax Act; Essential features of the Act; Terms and definitions under the Act-Appropriate state; Dealer; goods, declared goods, place of Business, sale, Turnover, circumstances leading to the levy of CST, Features of Inter-state sales, Factors influencing the determination of tax, Registration under the CST Act and its advantages, procedure of payment of Central Sales Tax.	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit II:	<u>The Central Excise Act 1944</u> Brief history of Central Excise, Nature of Excise Duty, Basic requirements for levy of Central Excise, Important terms and definitions under the Central Excise Act, Excisable goods; Factory, Manufacture and Manufacturer, Sale and purchase, Wholesale Dealer, Free Trade Zone, Special Economic Zone, Hundered Percent Export Oriented undertaking, persons requiring registration and exemption from registration, Procedure of registration and documents to be furnished therewith.	9	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit III	<u>The Customs Act 1962</u> Brief history of custom Duty Important terms and definitions under the Custom	9	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts

	Act – Bill of Entry, Bill of Export, Supplying Bill, Coastal Goods, Dutiable Goods, Prohibited Goods, Export Goods Imported Goods, Tariff value, Types of custom Duties, Procedure of clearance of Imported Goods.		➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit IV	<u>Value Added Tax and Assam Value Added Tax Act (Assam VAT Act.)</u> 20 Origin of VAT, Meaning, Features, Advantages of VAT, Goods covered under VAT, objectives of Assam VAT Act, procedure of registration, Persons requiring registration under Assam VAT Act, Person liable to tax under Assam VAT Act., Rates of VAT, Tax Payer Identification Number (TIN), Input Tax, Input Tax Credit, Non-applicability of VAT and Sales not liable to tax under VAT, Prescribed Tax Authorities.	10	➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF

LESSON PLAN- 2019- 2020 Jan - July (even Semester)

Name of the Teacher: Thaneswar Sarmah

Course: Honours / Regular

Semester: 4

Name of the Paper: 405: International Banking

Unit Assigned: 405

Marks Assigned: 100

Class	Topic	lectures	Teaching Approaches
UNIT-I	Meaning of International Banking, History of International Banking, Reasons for Growth of International Banking, Forms of International	7	➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on

	Banking, Size of International Banking Market.		curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT- II	International Financial Institution: World Bank- Functions and Scope, International Development Association, International Finance Corporation, Multilateral Investment Guarantee Agency, Asian Development Bank, International Monetary Fund, Bank for International Settlement.	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT- III	International Wholesale Banking-product category; International Retail Banking-product category; International Inter-bank business, meaning, participants, functions, operations; International Private Banking Services.	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT- IV	Offshore Financial Centres: meaning, Characteristics and Types of Offshore financial centers, Benefits, reasons for Growth, Important Centres-London, Switzerland, Singapore, Hong Kong, International Banking Facilities of the US.	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT- V	Regulation of International Banking: Need for Regulation, Basel Committee on Banking Supervision, Legal issues in International	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts

	Banking.		<ul style="list-style-type: none"> ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-VI	International Banking Operations: Raising of Resources, Capital Markets, Foreign Currency Accounts, Forex Market- structure and management.	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

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DEPT OF Commerce

LESSON PLAN- 2019- 2020 Jan - July (even Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 4

Name of the Paper 404: Financial Services

Paper Code: 404

Unit Assigned: All

Marks Assigned: 100

Unit	Topic	lectures	Teaching Approaches
UNIT-I:	Financial Services –meaning and nature- features –evolution –providers and users –classification – fund based financial services –non fund based financial services	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for

			<p>the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-II:	<p>Leasing and Hire purchase –concept and evolution –features –types of leasing and Hire purchase –advantages –distinction between leasing and Hire purchase –leasing companies in India</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-III:	<p>Merchant Banking meaning; nature and scope –functions –evolution of merchant banking and growth in India</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV:	<p>Mutual funds –meaning and characteristics; advantages –Forms of MF –Types –working mechanism of Mutual Funds</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-V:	<p>Innovations in financial services –venture capital; depository system, broking and portfolio management services.</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments

			based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-V:	Innovations in financial services –venture capital; depository system, broking and portfolio management services.	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

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LESSON PLAN- 2019- 2020 Jan - July (even Semester)

Name of the Teacher: Thanesar sarmah

Course: Honours / Regular

Semester: 4

Name of the Paper: : 402: Auditing & Assurance

Unit Assigned: 402

Marks Assigned: 100

Unit	Topic	Lectures	Teaching Approaches
UNIT-I	Auditing Concepts: Nature, Objective, and basic principles of auditing, limitations of auditing, classes of errors and frauds and auditor's duty threats; ethical principles and concept of auditor's independence, Relationship of auditing with other disciplines.	6	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments,

			class tests, and end term examinations
UNIT-III	Internal control and internal check: elements of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control check list, tests of control, application of concept of materiality and audit risk, concept of internal audit, Internal control under computerized audit environment.	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-III	Audit sampling: Types of sampling, test checking, techniques of test check, sampling risk, audit sampling and sampling methods, compliance tests and substantive tests, auditing in depth. Analytical review procedure.	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV	Audit Procedure: Vouching; verification of Assets and liabilities.	5	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-V	Audit report; qualifications, disclaimers, adverse opinion, disclosures, auditor's reports and certificates, Audit attestation and certification.	6	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done</p>

			by regular assignments, class tests, and end term examinations
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF

LESSON PLAN- 2019- 2020 Jan - July (odd Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 5

Name of the Paper: BCM-AE-1014: BUSINESS COMMUNICATION

Unit Assigned: All

Marks Assigned: 80

Unit	Topic	Remarks	Teaching Approaches
Unit 1:	: Introduction: Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit 2	Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Salesletters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

			examinations
Unit 3	Report Writing: Businessreports, Types, Characteristics, Importance, Elements ofstructure, Process of writing, Order of writing, the final draft, check lists forreports.	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests,and end term examinations
Unit 4:	Words often confused, Words often misspelt, Common errors in English.	6	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests,and end term examinations
Unit 5:	: Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests,and end term examinations

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2019- 2020 Jan - July (odd Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 1

Name of the Paper COM-HC-1026:BUSINESS LAWS

Paper Code: 1026

Unit Assigned: All

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1:	: The Indian Contract Act, 1872: General Principle of Law of Contract a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi - contracts	9	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit 2	The Indian Contract Act, 1872: Specific Contract a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit 3:	The Sale of Goods Act, 1930 13 Lectures a) Contract of sale, meaning and difference between sale and agreement to sell. b)	9	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts

	<p>Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p>		<p>➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit 4:	<p>Partnership Laws A) The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners e. Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship</p>	11	<p>➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit 5	<p>A): The Negotiable Instruments Act 188 a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque 5(B): Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information</p>	10	<p>➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	commission, appeal and penalties.		
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2019- 2020 Jan - July (odd Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 1

Name of the Paper: COM-GE-1026: Investing in Stock Markets

Paper Code: 1024

Unit Assigned: All

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit I	: Investing Fundamentals Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information; Stock exchanges in India; BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendations. Use of limit order and market order	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit II	Stock Analysis and Valuation Online trading stock. Understanding stock quotations, types and placing of order. Risk its valuation and mitigation. Analysis of the company; financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance	11	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term

	<p>sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies. Stock valuation, using ratios like PF ratio PEG ratio and price revenue ratio. Use of historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averagin</p>		<p>examinations</p>
Unit III	<p style="text-align: center;">Investing in Mutual Funds</p> <p>Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value. Types of Mutual Funds; Open ended, closed ended, equity, debt, hybrid, money market. Load vs no load funds. Factors affecting choice of mutual funds CRISIL Mutual Fund Ranking and its Usage.</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit IV:	<p style="text-align: center;">understanding Derivatives</p> <p>Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: how Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency, derivatives and its trading.</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2019- 2020 July – Dec (even Semester)

Name of the Teacher: Silpi Sikha BAnia

Course: Honours / Regular

Semester: 2

Name of the Paper: COM-HC-2036: CORPORATE LAW

Paper Code: 2036

Unit Assigned: All

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
UNIT 1:	: Introduction Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT 2	: Documents Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

UNIT 3	<p style="text-align: center;">: Management</p> <p>Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee</p>	12	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT 4:	<p>Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism.</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT 5	<p style="text-align: center;">Depositories Law</p> <p style="text-align: center;">The Depositories Act 1996 –</p> <p>Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2019- 2020 July – Dec (even Semester)

Name of the Teacher: Simi Neog

Course: Honours / Regular

Semester: 2

Name of the Paper: COM-HC-2026: CORPORATE ACCOUNTING

Unit Assigned:2026

Marks Assigned: 80

Class	Topic	Lectures	Teaching Approaches
Unit - I:	Final Accounts Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments	6	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
Unit - II	Incentive Equity, Buy Back, and Valuation of shares and goodwill: i. Incentive Equity: Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment. ii. Buy back of shares: Meaning, Provisions of Companies Act, 2013 and Accounting Treatment. iii. Valuation of shares and goodwill: Meaning, provision of Companies Act on Valuation of Shares and Valuation of Goodwill, Concepts and calculation:	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations

	simple problem only.		
Unit III	<p>Internal Reconstruction of Companies :</p> <p>Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.</p>	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit - IV	<p>Amalgamation of Companies:</p> <p>Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation</p>	7	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit V.	<p>Accounts of Holding Company</p> <p>Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post acquisition profit/loss, minority interest; cost of control.</p> <p>Meaning and needs for consolidation of financial statements as per AS 21.</p> <p>Preparation of consolidated balance sheet of a holding company with one subsidiary</p>	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2019- 2020 July – Dec (even Semester)

Name of the Teacher: Silpi Sikha Bania

Course: Honours / Regular

Semester: 2

Name of the Paper: COM-GE-2046 (B): Insurance & Risk Management

Unit Assigned: All

Marks Assigned: 80

Class	Topic	Lectures	Teaching Approaches
1	. Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention and transfer.	6	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
2	. Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment Endowment	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
3	. Nature of Insurance Contract, Principle of utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, indemnity, Legal Aspect of insurance contract. Types of insurance: Life	8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students.

	and Fire Insurance, Health insurance, Marine Insurance, Automobile Insurance.		Evaluation will be done by regular assignments, class tests, and end term examinations
4	. Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act, 1999	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations