

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 June- Dec (odd Semester)**

**Name of the Teacher:** Silpi Sikha BAnia

**Course:** Honours / Regular

**Semester:** 1

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

**Unit Assigned:** All

**Marks Assigned:** 80

Unit	Topic	Lectures	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	10	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> 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.	7	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
Unit 3	Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.	6	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul>

			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.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> 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	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 June - dec (odd Semester)**

**Name of the Teacher:** Simi Neog

**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	10	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> 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	9	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> 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)	8	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li></ul>

	<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>		<ul style="list-style-type: none"> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit 4:	<p>Partnership Laws</p> <p>A) The Partnership Act, 1932</p> <p>a. Nature and Characteristics of Partnership</p> <p>b. Registration of a Partnership Firms</p> <p>c. Types of Partners</p> <p>d. Rights and Duties of Partners</p> <p>e. Implied Authority of a Partner f. Incoming and outgoing Partners</p> <p>g. Mode of Dissolution of Partnership</p> <p>B) The Limited Liability Partnership Act, 2008</p> <p>a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company</p> <p>c) LLP Agreement,</p> <p>d) Partners and Designated Partners</p> <p>e) Incorporation Document</p> <p>f) Incorporation by Registration</p> <p>g) Partners and their Relationship</p>	11	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit 5	<p>A): The Negotiable Instruments Act 188</p> <p>a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque</p> <p>b) Holder and Holder in Due Course, Privileges of Holder in Due Course.</p> <p>c) Negotiation: Types of Endorsements</p> <p>d) Crossing of Cheque e) Bouncing of Cheque</p> <p>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>	11	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	commission, appeal and penalties.		
--	-----------------------------------	--	--

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 June - dec (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"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> 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 sheet and quarterly results, cash flows and capital	11	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations

	<p>structure). Comparative analysis of companies. Stock valuation, using ratios like PF ration 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>		
Unit III	<p style="text-align: center;"><b>Investing in Mutual Funds</b></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"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit IV:	<p style="text-align: center;"><b>understanding Derivatives</b></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>	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 Jan - July(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"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> 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.	9	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT 3	: Management	10	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li></ul>

	<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>		<ul style="list-style-type: none"> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
<p>UNIT 4:</p>	<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 &amp; legal provisions; Whistleblowing : Concept and Mechanism.</p>	<p>9</p>	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
<p>UNIT 5</p>	<p>Depositories Law The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.</p>	<p>8</p>	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Kriti Phukan

**Course:** Honours / Regular

**Semester:** 2

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

**Unit Assigned:**All

**Marks Assigned:** 80

Class	Topic	Remarks	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"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> 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: simple problem only.	10	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations

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>	9	
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"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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. Meaning and needs for consolidation of financial statements as per AS 21. Preparation of consolidated balance sheet of a holding company with one subsidiary</p>	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 January - May (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"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> 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"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> 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 and Fire Insurance, Health	8	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul>

	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 Perits, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act, 1999	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 June - dec (odd Semester)**

**Name of the Teacher:** JN talukdar

**Course:** Honours / Regular

**Semester:** 1 **Name of the Paper:** COM-GE-3046(A): BUSINESS STATISTICS

**Paper Code:** 3046

**Unit Assigned:** All

**Semester:** 3

**Marks Assigned:** 80

Unit	Topic	Lectures	Teaching Approaches
1	: Statistical Data and Descriptive a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data  b. Measures of Central Tendency i.	11	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class

	<p>Mathematical averages including arithmetic mean, geometric mean and harmonic mean.</p> <p>Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).</p> <p>c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance</p> <p>d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis</p>		<p>tests, and end term examinations</p>
2	<p>Probability and Probability Distributions</p> <p>a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability</p> <p>b. Expectation and variance of a random variable, Probability distribution of random variable.</p> <p>c. Probability distributions:</p> <p>i. Binomial distribution: Probability distribution function, Constants, calculation for simple exercise</p> <p>ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Solution of related problems.</p> <p>iii. Normal distribution: Probability distribution</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	function, Properties of normal curve (Theory Part only)		
3	<p>Simple Correlation and Regression Analysis</p> <p>a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.</p> <p>b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; .</p>	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	<p>Index Numbers</p> <p>Meaning and uses of index numbers; Idea of price – relative, Price, Quantity and Value indices. Construction of index numbers: Laspeyere's, Paasche's and Fisher's indices- Aggregative and average of relatives (simple and weighted). Problems in the construction of index numbers, Tests of adequacy of index numbers- Time reversal test and Factor reversal test. Deflating and Construction of consumer price indices, chain base index and limitation of index number.</p>	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	<p>Time Series Analysis</p> <p>Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear case. Determination of trend by semi-average and moving average. Uses of Time Series analysis</p>	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
6	<p>Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis</p> <p>Sampling: Populations and samples, Parameters</p>	11	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments</li> </ul>

	<p>and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)</p> <p>Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one- tailed and two- tailed test and errors in testing hypothesis.</p>		<p>based on curriculum for the students.</p> <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- 2021- 2022 January - May (Even Semester)**

**Name of the Teacher:** Silpi Sikha Bania

**Course:** Honours / Regular

**Semester:** 3

**Name of the Paper:** COM-SEC-HC-3054 (A): Entrepreneurship

**Unit Assigned:** All

**Marks Assigned:** 80

Class	Topic	Remarks	Teaching Approaches
1	<p>: Introduction</p> <p>Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship,</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term</p>

	ecopreneurship, and social entrepreneurship		examinations
2	<p>Entrepreneurship and Micro, Small and Medium Enterprises</p> <p>Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution</p>	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
3	<p>Public and private system of stimulation, support and sustainability of entrepreneurship.</p> <p>Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.</p>	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	<p>: Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning &amp; control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions (10 Lectures)</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	<p>Mobilising Resources</p> <p>Mobilising resources for start-up.</p> <p>Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers,</p>	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the</li> </ul>

	principal customers; Contract management: Basic start-up problems		students. Evaluation will be done by regular assignments, class tests, and end term examinations
--	--	--	--

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 June - dec (odd Semester)**

**Name of the Teacher:** Karabi Das

**Course:** Honours / Regular

**Semester:** 3

**Name of the Paper COM-HC-3016: COMPUTER APPLICATIONS  
IN BUSINESS**

**Paper Code:** 3016

**Unit Assigned:**

**Marks Assigned:**

Unit	Topic	Lectures	Teaching Approaches
1	Word Processing Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities	15	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations

2	<p style="text-align: center;">Preparing Presentations</p> <p>Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities</p>	15	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
3	<p style="text-align: center;">Spreadsheet and its Business Applications</p> <p>Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions</p>	15	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	<p style="text-align: center;">Creating Business Spreadsheet</p> <p>Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression</p>	15	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	<p style="text-align: center;">Database Management System</p> <p>Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert,</p>	15	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	Delete and Update statements in SQL DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.		examinations
--	--	--	--------------

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 June - dec (odd Semester)**

**Name of the Teacher:** Kriti Phukan

**Course:** Honours / Regular

**Semester:** 3

**Name of the Paper:** Com-HC-3026: INCOME TAX LAW AND PRACTICE

**Unit Assigned:** 3026

**Marks Assigned:**80

Unit	Topic	Remarks	Teaching Approaches
1	Introduction  Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income. Residential status; Scope of total income on the basis of residential status Exempted income under section 10	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
2	Computation of Income under different heads- 1 Income from Salaries; Income from house property	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term

			examinations
3	Computation of Income under different heads-2 Profits and gains of business or profession; Capital gains; Income from other sources	6	
4	Computation of Total Income and Tax Liability Income of other persons included in assessee's total income; Aggregation of income and setoff and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
5	: Preparation of Return of Income Practical Lab 26 Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 June - dec (odd Semester)**

**Name of the Teacher:** Silpi Sikha Bania

**Course:** Honours / Regular

**Semester:** 3

**Name of the Paper:** COM-HC-3036: MANAGEMENT PRINCIPLES AND APPLICATION

**Unit Assigned:** All

**Marks Assigned:** 80

Unit	Topic	Remarks	Teaching Approaches
1	<p style="text-align: center;">Introduction</p> <p>a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership</p> <p>b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence &amp; Lorsch, MBO – Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value- chain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad</p>	11	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
2	<p style="text-align: center;">Planning</p> <p>a. Types of Plan – An overview to highlight the differences</p> <p>b. Strategic planning – Concept, process, Importance and limitations</p> <p>c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP), Business environment; Concept and Components</p> <p>d. Decision-making – concept, importance; Committee and Group Decision-making,</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	Process, Perfect rationality and bounded rationality, Techniques.		
3	<p style="text-align: center;"><b>Organising</b></p> <p>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</p>	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	<p style="text-align: center;"><b>Staffing and Leading</b></p> <p>a. Staffing: Concept of staffing, staffing process</p> <p>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.</p> <p>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.</p> <p>d. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	: Control	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-</li> </ul>

	<p>a. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.</p> <p>b. Emerging issues in Management</p>		<p>visuals, ppts</p> <ul style="list-style-type: none"> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Kriti Phukan

**Course:** Honours / Regular

**Semester:** .4

**Name of the Paper :** COST ACCOUNTING

**Paper Code :** COM-HC-4016

**Unit Assigned:**

**Marks Assigned:**

Class	Topic	Lectures	Teaching Approaches
1	<p>. : Introduction .Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost and preparation of Cost Sheet; Installation of a costing system; Role of a cost accountant in an organisatio</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
2	<p>. Elements of Cost: Material Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials.</p>	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on</li> </ul>

	Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses, Stores ledger, EOQ, levels of Inventory		curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
3	. : Elements of Cost: Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
4	. Elements of Cost: Overheads 14 Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Calculation of Machine Hour Rate; Treatments interest on capital, depreciation, packing expenses, bad debts, research and development	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
5	. Methods of Costing 14 Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress).	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
6	Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> </ul>

			<ul style="list-style-type: none"> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** NiPul Patowary

**Course:** Honours / Regular

**Semester:** 4

**Name of the Paper:** COM-HC-4026: BUSINESS MATHEMATICS

**Paper Code:** 4026

**Unit Assigned:** All

**Marks Assigned:** 80

Unit	Topic	Lectures	Teaching Approaches
1	<p align="center">Matrices and Determinants</p> <p>a) Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix. Evaluation determinant of order three (Properties of determinants to be excluded). Inverse of a matrix.</p> <p>b) Solution of system of linear equations (having unique solution and involving not more than three variables) using Cremer's Rule.</p>	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
2	<p align="center">Calculus I.</p> <p>a) Mathematics functions and their types –</p>	11	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments</li> </ul>

	<p>linear, quadratic, polynomial, exponential and logarithmic functions.</p> <p>b) Concept of limit and continuity of a function.</p> <p>c) Concept of differentiation, Rules of differentiation (upto product rule). Derivatives of <math>e^x</math>, <math>a^x</math>, <math>\log x</math> (only result). Differentiation of simple algebraic functions. Maxima and minima involving second order derivative (relating to cost, revenue and profit).</p> <p>d) Concept of Marginal Analysis- The common marginal concept in economics and their application in Business. Profit Maximisation under Monopoly. Economic Order Quantity.</p>		<p>based on curriculum for the students.</p> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
3	<p>Calculus II.</p> <p>a) Functions of several variables. Concept of partial differentiation. Partial differentiation of simple functions.</p> <p>b) Integration- Preliminary idea and standard forms- integration formulae for <math>e^x</math>, <math>a^x</math>, <math>x^{-1}</math> and <math>x^n</math> (<math>n \neq -1</math>). Integration by substitution (simple cases only).</p> <p>c) Definite Integration- Finding it for simple cases.</p> <p>d) Application of integration to marginal analysis in business</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	<p>: Mathematics of Finance. - I</p> <p>a) 1. Concept of simple and compound interest. Solution of related problems.</p> <p>b) Rates of interest-nominal, effective and their inter-relationships in different compounding situations.</p>	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul>

	<p>c) Compounding and discounting of a sum using different type of rates.</p> <p>d) Types of annuities: ordinary, due, differred, continues, perpetual there future and present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (General annuities to be excluded).</p>		<p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	<p>: Mathematics of Finance. – II</p> <p>A) Time and work : Simple cases.</p> <p>b) Profit, Loss and discount</p> <p>c) Shares- Concept of share, face value, Market value, equity shares, preferential shares, dividend, bonus shares. Simple examples.</p> <p>d) Arithmetic and Geometric Progration (AP and GP)- Basic ideas of A.P. and G.P. Example on commercial application to AP and GP only.</p> <p>e) Ratio and proportion- Finding the missing term of the proportion, amount distribution and merging of two ratios in one.</p> <p>f) Concept of mixture and its examples.</p>	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
6	<p style="text-align: center;">Linear Programming</p> <p>a) Linear Programming : Sketching of graphs of</p> <p style="padding-left: 40px;">(i) Linear equation <math>ax + by + c=0</math> and</p> <p style="padding-left: 40px;">(ii) Linear inequalities</p> <p>b) Formulation of linear programming problem (LPP). Graphical solution to LPP</p>	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Silpi Sikha Bania

**Course:** Honours / Regular

**Semester:** 4

**Name of the Paper: : COM-HC-4036: HUMAN RESOURCE MANAGEMENT**

**Unit Assigned: 4036**

**Marks Assigned: 80**

Unit	Topic	Remarks	Teaching Approaches
1	Introduction Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting.	8	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
2	Acquisition of Human Resource Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction	7	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
3	Training and Development Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process Outsourcing; Management	9	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul>

	Development; Career Development, Managing employee well being and concept of work life balance and quality of work life.		Evaluation will be done by regular assignments, class tests, and end term examinations
4	<p style="text-align: center;">: Performance Appraisal</p> <p>Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits.</p>	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	<p style="text-align: center;">Maintenance</p> <p>Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM.</p>	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Simi Neog

**Course:** Honours / Regular

**Semester:** 4

**Name of the Paper:** COM-GE-4046 (B): MICRO FINANCE

**Unit Assigned:**

**Marks Assigned:**

Unit	Topic	Remarks	Teaching Approaches
1	Micro Finance - Meaning and Concept, Nature and Scope, Objectives of micro finance, micro finance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, Development of micro finance in India.	7	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
2	Micro finance Institutions- Structure of micro finance institutions, various models of micro finance institutions and their functions, sources of fund, credit delivery mechanism for micro credit, Non-financial services and MFIs.	10	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
3	Micro finance in India- Indian financial sector- financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, Problems and Prospects of MF in India.	9	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul>

			Evaluation will be done by regular assignments, class tests, and end term examinations
4	Management of MFIs- Fund Management, Various types of risk in MFIs and their management, Performance Management- measurement of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIs.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	Legal and Regulatory Framework for Micro Finance, Need for Regulation of MF and MFIs, Various Laws governing MF activities in India, The Cooperative society Act., The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) Bill 2012.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Karabi Das

**Course:** Honours / Regular

**Semester:** 4

**Name of the Paper:** COM-SEC-HC-4054(A): E-COMMERCE

**Paper Code:** 4054 (A)

**Unit Assigned:** All

**Marks Assigned:** 80

Unit	Topic	Lectures	Teaching Approaches
1	<p>Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce.</p> <p>Technology used in E-commerce: The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)</p>	11	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
2	<p>Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions(Encryption, security channels of communication, protecting networks</p>	8	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> <p>Evaluation will be done by regular assignments, class tests, and end term</p>

	and protecting servers and clients),		examinations
3	IT Act 2000 and Cyber Crimes IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	:E-payment System Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
6	Website designing Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	5	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by</p>

			regular assignments, class tests, and end term examinations
--	--	--	---

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 July- Dec(odd Semester)**

**Name of the Teacher:** Simi Neog

**Course:** Honours / Regular

**Semester:** 5

**Name of the Paper:** : Business Environment

**Paper Code:** 501

**Unit Assigned:** All

**Marks Assigned:** 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I	Business Environment: Concept, Components and importance. Indian Business Environment.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-II:	Economic trends (overview): National Income, sector wise analysis	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class

			tests, and end term examinations
UNIT-III	Problems of Growth: Unemployment; Poverty; Regional Imbalances; Social injustice; Inflation; parallel economy.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-IV	Role of Government: Monetary and Fiscal Policies in India: Role of Private Sector; The current five year plan: Major Objectives, Strategies, Policies	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-V	International Environment: International trading environment (overview); Trends in world trade and problems of developing countries; Foreign trade and economic growth; International/Regional economic institutions; SAFTA, SAARC, ASEAN India's current trade balance of payment scenario	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-VI	Problems and prospects of the industry in Assam, Brief study of the tea industry, paper industry, food processing industry, silk industry and bell metal industry; tourism industry.	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by

			regular assignments, class tests, and end term examinations
--	--	--	---

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 July- Dec(odd Semester)**

**Name of the Teacher:** Silpi Sikha Bania

**Course:** Honours / Regular

**Semester:** 5

**Name of the Paper:** : Marketing Management

**Paper Code:** 502

**Unit Assigned:** All

**Marks Assigned:** 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I	Nature and scope of marketing, Marketing concepts-traditional and modern, Selling Vs Marketing, Marketing functions, Importance of marketing, Marketing Mix-Seven-Ps framework, Marketing environment, Growth & Future of marketing in India	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-II:	Nature, scope and significance of consumer behaviour, Factors influencing consumer behaviour. Market Segmentation Meaning & need Bases for segmenting the market, Factors involved in market segmentation Forecasting Market Demand: Concept and importance	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class

			tests, and end term examinations
UNIT-III	Product planning and development, Product line policy, Product life cycle, Packaging- Role and Functions, Product diversification, standardization and simplification, Brand name and trade mark.	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV	<p><b>(a) PRICING DECISION</b> Price : its meaning, Pricing objectives, Factors affecting price of a product, Pricing a new product, Importance of pricing, Price policies</p> <p><b>(b) MANAGING DISTRIBUTION</b> Distribution channels- concept and role, Distribution policies, Types of distribution channels, Factors affecting choice of a distribution channel for consumer and industrial goods</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-V	Promotion mix and its elements, Importance of promotion, Personal selling – its advantages & limitations, Advertising budget, advertising agency and measurement of advertising effectiveness, Sales promotion methods, Designing of sales promotion programme	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 July- Dec(odd Semester)**

**Name of the Teacher:** Kriti Phukan

**Course:** Honours / Regular

**Semester:** 5

**Name of the Paper:** Financial management

**Paper Code:** 503

**Unit Assigned:** All

**Marks Assigned:** 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I	Introduction: Nature, objective and scope of financial management, financial goals, profit vs. wealth maximization, finance functions.	6	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-II:	Financing decision: Operating and financial leverage, meaning and measurement of degree of leverage; capital structure- meaning- overcapitalization, undercapitalization; factors determining capital structure, cost of capital	7	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
UNIT-III	Investment decision; capital budgeting process, pay back period, ARR, IRR, NPV & Profitability index.	6	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the</li></ul>

			<p>students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-IV	<p><b>(a) PRICING DECISION</b> Working capital management – meaning and nature of working capital, determinants of working capital; determination of working capital requirement.</p>	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-V	<p>Dividend Decision- Factors determining dividend policies</p>	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 July- Dec(odd Semester)**

**Name of the Teacher:** Simi Neog

**Course:** Honours / Regular

**Semester:** 5

**Name of the Paper:** Regulatory Framework of Business – I

**Paper Code:** 504

**Unit Assigned:** All

**Marks Assigned:** 100

Class	Topic	Lectures	Teaching Approaches
UNIT-I	<p>. Contract: meaning, essentials of a valid contract, types of contract. Offer and acceptance: - rules regarding offer, communication, and revocation of offer and acceptance. Consideration: - legal requirements regarding considerations, validity of agreement without consideration. Capacity of parties to contract, free consent, legality of object and consideration, agreements declared void.</p> <p>Performance of contract; termination and discharge of contracts Breach of contract: - remedies, damages</p> <p><b>SPECIAL CONTRACT</b> Contingent and quasi contracts; Indemnity and guarantee; Bailment and pledge; Agency.</p>	30+15	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-II:	SALE OF GOODS ACT 1930 Essentials of a contract of sales; sale	10	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-</li></ul>

	distinguished from agreements to sell, bailment, contract for work and labour and hire purchase; Goods and their classification; price; conditions warranties; Transfer of property in goods; doctrine of caveat-emptor; performance of contract of sale; unpaid seller- his rights against goods and the buyers; sale by auction		<p>visuals, ppts</p> <ul style="list-style-type: none"> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
UNIT-III	<p><b>ASSAM CO-OPERATIVE SOCIETIES ACT, 1949</b></p> <p>Introduction, Registration of Societies, Rights and liabilities of members of registered societies, Management, Duties of Registered Society, Privileges of Registered Societies, Property and Funds of Registered Societies, Audit, Inquiry and Inspection, Settlement of Disputes, Dissolution of Society, Recovery of sums due and enforcement of obligations.</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 June - dec (odd Semester)**

**Name of the Teacher:** Silpi Sikha Bania

**Course:** Honours / Regular

**Semester:** 5

**Name of the Paper:** 505: International Trade (Finance Group)

Paper Code: 505

**Unit Assigned:** All

**Marks Assigned:** 100

Unit	Topic	Lectures	Teaching Approaches
1	International trade- meaning, theories, comparative cost, Heschler- holding theory, features of international trade, need for international trade, gains from international trade, terms of trade,	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the</li> </ul>

	export and import from India		students. Evaluation will be done by regular assignments, class tests, and end term examinations
2	Marine insurance, clearing and forwarding of cargo; international trade practices, tariff barrier, non-tariff barriers, most favoured nation (MFN) treatment; duty entitlement pass book (DEPB); open general list; restricted list, role of Export Import Bank of India.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
3	Foreign exchange, meaning, methods of foreign payment; determination of exchange rate; purchasing power parity, methods of payment for settlement, provisions of FEMA 1999; post liberalization export-import policy, agencies helping international trade.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
4	Trading blocks, regional trade arrangement (RTA); free trade agreement (FTA); international trade environment, sources of information for international trade; international trade in services, General Agreement on Trade in Services (GATS); green field investment; WTO and India, UNCTAD.	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Karabi Das

**Course:** Honours / Regular

**Semester:** 6

**Name of the Paper:** Information Technology in Business

**Unit Assigned:** All

**Marks Assigned:** 100

Unit	Topic	Lectures	Teaching Approaches
1	History of computers; types; block diagram showing different components & interconnections; primary & secondary memory; hardware and software; different programming languages-high level, low level, assembly level, machine level etc; interpreter & compiler; Applications of Computers in Business, benefits;	7	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
2	Operating system-definition, types, different parts; process and process management, file system (function of a file system), I/O management (functions of I/O management subsystem, deadlock), memory management (memory hierarchy, virtual memory); example of operating system-Windows & Linux.	8	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
3	Applications Software-I Introduction to MS Word- Features; File- Creation, Storing, modification, Formatting, Creation of Table, Splitting & Merging Cells, Sorting, Mail Merge, Macros; Applications.	6	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on</li></ul>

			<p>curriculum for the students.</p> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	<p><b>Applications Software II</b>  Introduction to MS-Excel- Features; File- Creation, Storing, Modification, Use of Functions; Applications; MS PowerPoint- Features; File- Creation, Storing, Modification, Insertion of slides, pictures, tables, video, hyperlink, presentation; MS-Access- Introduction, features, creation, storage, manipulation of files, application for storing records.</p>	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	<p>Application of Information technology in Railways, Airlines, Banking, Insurance, Inventory control, Financial Systems, Hotel Management, Education, video games, Telephone exchanges, Mobile Phones, Information kiosks, special effects in Movies.</p>	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
6	<p>Application of Information technology in Railways, Airlines, Banking, Insurance, Inventory control, Financial Systems, Hotel Management, Education, video games, Telephone exchanges, Mobile Phones, Information kiosks, special effects in Movies.</p> <p><b>Laboratory:</b>  Introduction to Computer and peripherals, operating system;</p> <p>MS Word- Creation, storing, Modification, Formatting, Creation of Table, Splitting &amp; Merging Cells, Sorting, Mail Merge, Macros; Applications project; MS-Excel-File-Creation, Storing, Modification, Use of Functions; Applications Project;</p>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>

	MS PowerPoint- File- Creation, Storing, Modification, Insertion of slides, pictures, tables, video, hyperlink, presentation, Application project:		
--	---	--	--

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF ...Commerce**

**LESSON PLAN- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Silpi Sikha Bania

**Course:** Honours / Regular

**Semester:** 6

**Name of the Paper:**

**Unit Assigned:** All

**Marks Assigned:** 100

Unit	Topic	Lectures	Teaching Approaches
1	Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing.	6	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
2	Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process.	5	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class

			tests, and end term examinations
3	Service system and customer behaviour; front office, back office operation system, service delivery system, need to know customer, customer as a decision maker, service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour.	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	Marketing of Banking & Insurance Service, Health Services, Tourism marketing, Hotel marketing, Transport marketing- concept, products, users, marketing mix, marketing process.	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 June - dec (odd Semester)**

**Name of the Teacher:** Simi Neog

**Course:** Honours / Regular

**Semester:** 6

**Name of the Paper:** 603 Modern Banking Practices

Paper Code: 603

**Unit Assigned:** All

**Marks Assigned:** 100

Unit	Topic	Lectures	Teaching Approaches
1	Bank- Definition, Origin and Development of Modern Banking, Types of Banks-Commercial Vs. Investment Bank- Universal Banking, Unit Banking, Scheduled Vs. Non-scheduled Banks, Public Vs. Private Sector Banks, Branch Banking, retail banking and Chain Banking, Functions of a Modern Commercial Banks	8	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
2	Bank Balance Sheet: Bank Assets- cas, Money at Call and Short Notices, Investment, Bill Discounted, Loans, and Cash Credit, Bills Receivables, Fixed Assets; Bank Liabilities- Capital, Reserves and Surpluses, Deposits, Borrowings, Contingent Liabilities, Bills for collection, Bills of Acceptance and Guarantee	9	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
3	Banker Customer Relationship- Definition of banker and customer, types of customers, accounts of individuals- minors, illiterate person, joint account; accounts of partnership firm and companies; general precautions in opening and operating accounts	8	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul>

			Evaluation will be done by regular assignments, class tests, and end term examinations
4	Bank Operations: Opening of a bank account, Know Your Customer guidelines, Negotiable Instruments(NIs)- Definition, characteristics of NIs, types of NIs, holders in due course, payment in due course, crossing of cheques, honour and dishonour of cheques; protection to paying and collecting banker	8	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations
5	Credit Management - Principles of Bank Lending, Types of Loans, Retail Credit and Business Credit, Credit Process, Recovery and NPA Management, Security against Bank Loan.	7	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> Evaluation will be done by regular assignments, class tests, and end term examinations

**B.P. CHALIHA COLLEGE, NAGARBERA**

**DEPT OF Commerce**

**LESSON PLAN- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Simi Neog

**Course:** Honours / Regular

**Semester:** 6

**Name of the Paper:** 604: Regulatory Framework of Business – II

**Unit Assigned:** 604

**Marks Assigned:** 100

Unit	Topic	Lectures	Teaching Approaches
1	<b>INDIAN PARTNERSHIP ACT 1932</b> Nature of partnership and certain similar organizations; co ownership; Joint Hindu Family; partnership deed; rights and liabilities of partners including those of newly admitted partners, retiring and deceased partners; implied authority of partners & its scope; Registration of firms; Dissolutions of firms & of the partnership.	7	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
2	<b>CONSUMER PROTECTION ACT 1986</b> Object and definition, consumer protection councils, composition and jurisdiction of grievance redressal machinery, power of redressal agencies, nature and scope of remedies 2005.	6	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations
3	<b>THE RIGHT TO INFORMATION ACT 2005</b> Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and	8	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul>

	penalties.		Evaluation will be done by regular assignments, class tests, and end term examinations
4	<p><b>FOREIGN EXCHANGE MANAGEMENT ACT 1999</b></p> <p>Dealing in foreign exchange; Holding of foreign exchange; Current account transactions; Capital account transactions; Export of goods and services; Reserve Bank's powers in Foreign Exchange Management; contravention and penalties; Appointment of Adjudicating Authority; Appeal to Appellate Tribunal</p>	9	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
5	<p><b>THE OBJECT AND SCOPE OF THE FOLLOWING ACTS:</b></p> <ol style="list-style-type: none"> <li>1. Information Technology Act 2000</li> <li>2. Securities and Exchange Board of India Act.</li> <li>3. Limited Liabilities Partnership Act. 2000</li> <li>4. Patent Act 1999</li> </ol>	10	<ul style="list-style-type: none"> <li>➤ Classroom Teaching</li> <li>➤ Use of ICT, audio-visuals, ppts</li> <li>➤ Assignments based on curriculum for the students.</li> </ul> <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- 2020- 2021 January - May (Even Semester)**

**Name of the Teacher:** Simi Neog

**Course:** Honours / Regular

**Semester:** 6

**Name of the Paper:** 605: Project Report

**Unit Assigned:**

**Marks Assigned:**

Class	Topic	Lectures	Teaching Approaches
	(a) Report writing + Viva - voice	4	<ul style="list-style-type: none"><li>➤ Classroom Teaching</li><li>➤ Use of ICT, audio-visuals, ppts</li><li>➤ Assignments based on curriculum for the students.</li></ul> Evaluation will be done by regular assignments, class tests, and end term examinations