

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Geetika Kaita

Course: Honours / Regular

Semester: 1

Name of the Paper: BUSINESS LAWS

Paper code: COM-HC-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">➤ 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	<p>The Sale of Goods Act, 1930</p> <p>a)Contract of sale, meaning and difference between sale and agreement to sell.</p> <p>b)Conditions and warranties</p> <p>c)Transfer of ownership in goods including sale by a non-owner</p> <p>d)Performance of contract of sale</p> <p>e)Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</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 4	<p>Partnership Laws</p> <p>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</p> <p>f)Incoming and outgoing Partners</p> <p>g)Mode of Dissolution of Partnership</p> <p>The Limited Liability Partnership Act, 2008</p> <p>Salient Features of LLP</p> <p>Differences between LLP and Partnership, LLP and Company</p> <p>LLP Agreement, Partners and Designated Partners</p> <p>Incorporation Document</p> <p>Incorporation by Registration</p> <p>Partners and their Relationship</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 5	<p>(A):The Negotiable Instruments Act 1881</p> <p>Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque</p> <p>Holder and Holder in Due Course, Privileges of Holder in Due Course.</p> <p>Negotiation: Types of Endorsement</p> <p>Crossing of Cheque</p> <p>Bouncing of Cheque</p> <p>5(B): Right to Information Act 2005: Important definitions, object, scope, obligation of public</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>

	authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties.		
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Kriti Phukan

Course: Honours / Regular

Semester: 1

Name of the Paper: Financial Accounting

Paper code: COM-HC-1016

Unit Assigned:

Marks Assigned:

Unit	Topic	Lectures	Teaching Approaches
Unit 1	Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. The nature of financial accounting principles : entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Accounting Standards: Concept, needs and objectives; procedure for issuing	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 examinations

	Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and procedures of Issue		
Unit 2	Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerized accounting, Various types of working on TALLY. Simple Practical Problems (Lab work)	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 3	Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement. Capital and revenue expenditures and receipts Revenue recognition: Recognition of income and expenses as per AS 9. Inventory Valuation: Meaning and Significance.	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 4	Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.	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>

Unit 5	<p>Accounting for Hire-Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.</p> <p>Accounting for Branches: Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).</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>
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Geetika Kalita

Course: Honours / Regular

Semester: 1

Name of the Paper: Investing in Stock Markets

Paper code: COM-GE-1026

Unit Assigned: 4

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources	10	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments

	<p>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.</p>		<p>based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit 2	<p>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 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 averaging.</p>	11	<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 3	<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>	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>

Unit 4	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	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>
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Chayanika Kalita

Course: Honours / Regular

Semester: 1

Name of the Paper: BUSINESS COMMUNICATION

Paper code: BCM-AE-1014

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	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,	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</p>

	Cultural Barriers, Physical Barriers, Organizational Barriers		examinations
Unit 2	Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.	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 3	Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.	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 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. <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit 5	Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.	6	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments

			<p>based on curriculum for the students.</p> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Palash Medhi

Course: Honours / Regular

Semester: 3

Name of the Paper: COMPUTER APPLICATIONS IN BUSINESS

Paper code: COM-HC-3016

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	<p>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</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 2	<p>Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.</p> <p>Creating Business Presentations using above facilities</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>
Unit 3	<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</p> <p>Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions</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 4	<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>	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>
Unit 5	<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</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students.

	<p>an appropriate DBMS.</p> <p>SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL</p> <p>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.</p>		Evaluation will be done by regular assignments, class tests, and end term examinations
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Kriti Phukan

Course: Honours / Regular

Semester: 3

Name of the Paper: INCOME TAX LAW AND PRACTICE

Paper code: Com-HC-3026

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	<p>Introduction <i>Basic concepts:</i> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.</p> <p>Residential status; Scope of total income on the basis of residential status Exempted income</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>

	under section 10		
Unit 2	Computation of Income under different heads-1 Income from Salaries; Income from house property	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>
Unit 3	Computation of Income under different heads-2 Profits and gains of business or profession; Capital gains; Income from other sources	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 4	Computation of Total Income and Tax Liability Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court	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 5	Preparation of Return of Income Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses,	9	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum

	Permanent Account Number (PAN). 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).		for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Chayanika Kalita

Course: Honours / Regular

Semester: 3

Name of the Paper: MANAGEMENT PRINCIPLES AND APPLICATION

Paper code: Com-HC-3036

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership 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 & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic	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

	strategies and value-chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.		
Unit 2	<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, Process, Perfect rationality and bounded rationality, Techniques.</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 3	<p>Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority</p> <p>Formal and Informal Structure; Principles of Organising; Network Organisation Structure</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>
Unit 4	<p>a. <i>Staffing</i>: Concept of staffing, staffing process</p> <p>b. <i>Motivation</i>: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students.

	<p>Theory, Vroom's Expectation Theory.</p> <p>c. <i>Leadership</i>: 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. <i>Communication</i>: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.</p>		<p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
<p>Unit 5</p>	<p>a. <i>Control</i>: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.</p> <p>Emerging issues in Management</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- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Bhusita Patowary

Course: Honours / Regular

Semester: 3

Name of the Paper: Business Statistics

Paper code: COM-GE-3046(A)

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	<p>a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data</p> <p>b. Measures of Central Tendency</p> <p>i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.</p> <p>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>	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 2	<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,</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</p>

	<p>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 function, Properties of normal curve (Theory Part only)</p>		examinations
Unit 3	<p>a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient 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>	11	<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>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- 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"> ➤ 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>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> <p>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).</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>
UNI	Sampling Concepts, Sampling Distributions, Estimation and testing of	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-

T 6	<p style="text-align: center;">Hypothesis</p> <p>Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling) Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation.</p> <p>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>visuals, ppts</p> <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>
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Chayanika Kalita

Course: Honours / Regular

Semester: 3

Name of the Paper: Entrepreneurship

Paper code: COM-SEC-HC-3054 (A)

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	<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, ecopreneurship, and social entrepreneurship</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 2	Concept of business groups and role of	8	<ul style="list-style-type: none"> ➤ Classroom Teaching

	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		<ul style="list-style-type: none"> ➤ 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 3	Public and private system of stimulation, support and sustainability of entrepreneurship. 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.	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 4	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & 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	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 5	Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems 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	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>

	assesses, Permanent Account Number (PAN).		
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Chayanika Kalita

Course: Honours / Regular

Semester: 5

Name of the Paper: PRINCIPLES OF MARKETING

Paper code: Com-HC-5016

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	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	a. Consumer Behaviour: Nature and Importance, Consumer buying	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on curriculum for the students.

	<p>decision process; Factors influencing consumer buying behaviour.</p> <p>b. Market segmentation : concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p>		<p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
Unit 3	<p>Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.</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 4	<p>a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.</p> <p>Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle</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,</p>

	<p>man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution</p>		<p>class tests, and end term examinations</p>
<p>Unit 5</p>	<p>a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;</p> <p>b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism</p> <p>Practical Lab 26 Filing of returns: Manually, On-line filing of Returns of Income &</p>	<p>7</p>	<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>

	TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).		
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Kriti Phukan

Course: Honours / Regular

Semester: 5

Name of the Paper: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Paper code: COM-HC-5026

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities	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 Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index,	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,

	Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate		class tests, and end term examinations
Unit 3	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure	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 4	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice	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>
Unit 5	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.	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- 2021- 2022 July - Dec (odd Semester)

Name of the Teacher: Geetika Kalita

Course: Honours / Regular

Semester: 5

Name of the Paper: BANKING

Paper code: COM-DSE-HC-5036 (D)

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	Introduction: Bank-Meaning and functions, Origin and development of banking in India, Types of banks, Structure of commercial banks in India - public and private sector banks, Scheduled and Non-scheduled Banks; E-Banking-meaning, different types of services and products like ATM, debit and credit cards, phone banking, internet banking, EFT-RTGS and NEFT.	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	Banker –customer relationship; Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme. Customers’ account with the banker- fixed deposit account, savings account, current account-opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines Special types bank customers – minor, illiterate persons, joint account, partnership account, Joint Stock 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 3	Employment of bank funds; Liquid assets- significance of liquidity in banking, cash balance, statutory	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts

	<p>reserve in the RBI; Loans and advances- principles of sound lending, types of credit, cash credit system, overdraft, loan system; Pledge, hypothecation and mortgage, collateral security.</p>		<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 4	<p>Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, payment in due course; endorsements- meaning, kinds; crossing of cheque- types, significance, payment, collection of cheque, precautions, material alterations, statutory protection to paying and collecting banker.</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>
Unit 5	<p>Banking Regulation Act; requirements as to minimum paid-up capital and reserves, constitution of Board of Directors, loans and advances, licensing of banking companies, accounts and audit, powers of the RBI, Banking Sector Reforms and Governance: prudential norms relating to capital adequacy, income recognition, asset classification.</p> <p>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).</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>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 July - Dec (odd Semester)

Name of the Teacher: Geetika Kalita

Course: Honours / Regular

Semester: 5

Name of the Paper: Indian Financial System

Paper code: COM-DSE-HC-5036(F)

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System.	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 2	Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions and significance; Capital Market- Primary and secondary market, functions of capital market and its significance.	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 3	Banking Financial Institutions- Types of Banks, Functions of Banks, Structure of Indian Banking System; Non- Banking Financial institutions, types and structure; Mutual Funds, Insurance Companies and Pension Funds.	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	Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance.	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 5	Reserve Bank of India- organization, objectives, Role and Functions; Securities and Exchange Board of India- Organization and objectives; Insurance Regulatory and Development Authority of India; Pension Fund Regulatory and Development Authority.	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

Name of the Teacher: Chayanika Kalita

Course: Honours / Regular

Semester: .5

Name of the Paper: ADVERTISING

Paper Code : COM-DSE-HC-5036(C)

Unit Assigned: All

Marks Assigned: 80

Class	Topic	Lectures	Teaching Approaches
1	: Introduction: Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major method	10	

2	Media Decisions: 15 Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices	15	
3	Message Development : Advertising appeals, Advertising copy and elements, Preparing ads for different media	15	
4	: Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre- and Post-testing techniques.	15	
5	a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India	10	

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Kriti Phukan

Course: Honours / Regular

Semester: 2

Name of the Paper: CORPORATE ACCOUNTING

Paper code: COM-HC-2016

Unit Assigned:

Marks Assigned: 80

Unit	Topic	Lectures	Teaching Approaches
Unit 1	Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.	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 2	<p style="text-align: center;">Incentive Equity, Buy Back, and Valuation of shares and goodwill:</p> <p>i. Incentive Equity: Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.</p> <p>ii. Buy back of shares: Meaning, Provisions of Companies Act, 2013 and Accounting Treatment.</p> <p>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.</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 3	<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</p>

			examinations
Unit 4	<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>	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 5	<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> <p>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).</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- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Chayanika Kalita

Course: Honours / Regular

Semester: 2

Name of the Paper: Geetika KAlita

Paper code: COM-HC-2026

Unit Assigned:

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	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 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.	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 3	: Management Classification of directors, women directors, independent director, small shareholder's	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts

	<p>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"> ➤ Assignments based on curriculum for the students. <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 & legal provisions; Whistleblowing : Concept and Mechanism.</p>	<p>8</p>	<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>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>7</p>	<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>

Name of the Teacher: Chayanika Kalita

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	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
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 insurance, Marine Insurance, Automobile Insurance.	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
4	. Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perits, Actuaries, Computation of Insurance	.8	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on

	Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act, 1999		curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
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B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 Jan - July (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	. : 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	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	. Elements of Cost: Material Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. 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	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	<p>. : 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.</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>
4	<p>. 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</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>
5	<p>. Methods of Costing 14 Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress).</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>
6	<p>Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts.</p>	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>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Dipjyoti Buragohain

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	Matrices and Determinants 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. b) Solution of system of linear equations (having unique solution and involving not more than three variables) using Cremer's Rule.	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
2	Calculus I. a) Mathematics functions and their types – linear, quadratic, polynomial, exponential and logarithmic functions. b) Concept of limit and continuity of a function. c) Concept of differentiation, Rules of differentiation (upto product rule). Derivatives	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>of e^x, a^x, $\log x$ (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>		
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 e^x, a^x, x^{-1} and x^n ($n \neq -1$). 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>	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>
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> <p>c) Compounding and discounting of a sum using different type of rates.</p> <p>d) Types of annuities: ordinary, due, differred, continous, 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>	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>
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</p>	8	<ul style="list-style-type: none"> ➤ Classroom Teaching ➤ Use of ICT, audio-visuals, ppts ➤ Assignments based on

	<p>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) 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>		<p>curriculum for the students.</p> <p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
6	<p>Linear Programming</p> <p>a) Linear Programming : Sketching of graphs of</p> <p>(i) Linear equation $ax + by + c=0$ and</p> <p>(ii) Linear inequalities</p> <p>b) Formulation of linear programming problem (LPP). Graphical solution to LPP</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>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Chayanika kalita

Course: Honours / Regular

Semester: 4

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

Unit Assigned: 4036

Marks Assigned: 80

Unit	Topic	Lectures	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.	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
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">➤ 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	Training and Development Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating	7	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments based on curriculum for the students.

	<p>Training Effectiveness; Training Process Outsourcing; Management Development; Career Development, Managing employee well being and concept of work life balance and quality of work life.</p>		<p>Evaluation will be done by regular assignments, class tests, and end term examinations</p>
4	<p>: Performance Appraisal 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>	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>
5	<p>Maintenance 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>	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- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Chayanika Kalita

Course: Honours / Regular

Semester: 4

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

Unit Assigned: All

Marks Assigned: 80

Unit	Topic	Lectures	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.	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
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.	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
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.	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
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"> ➤ 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
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.	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

DEPT OF Commerce

LESSON PLAN- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Palash Medhi

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) ;</p> <p>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>	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>
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</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>

	solutions(Encryption, security channels of communication, protecting networks and protecting servers and clients),		
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	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>
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.	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>
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.)	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>
6	Website designing Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	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,</p>

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

DEPT OF Commerce

LESSON PLAN- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Kriti phukan

Course: Honours / Regular

Semester: .6

Name of the Paper: AUDITING AND CORPORATE GOVERNANCE

Paper Code : COM-HC-6016

Unit Assigned: All

Marks Assigned: 80

Class	Topic	Lectures	Teaching Approaches
1	: Introduction Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities	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
2	Audit of Companies Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 201	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

3	: Special Areas of Audit Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;	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>
4	Corporate Governance Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance	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>
5	Business Ethics Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement	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>
6	Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR	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>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF Commerce

LESSON PLAN- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Kriti Phukan

Course: Honours / Regular

Semester: .6

Name of the Paper: INDIRECT TAX LAWS

Paper Code : COM-HC-6026

Unit Assigned: All

Marks Assigned: 80

Class	Topic	Lectures	Teaching Approaches
1	Unit 1: Introduction: Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products.	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
2	Central Excise Central Excise Law in brief, Excisable goods, Manufacture and Manufacturer, Valuation of Excise-able amount regarding Alcohol and Petroleum Products.	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
3	Customs Law Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.	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
4	<p>Structure of GST in India: The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST. Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier. GST Council and GST Network.</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>
5	<p>Registration, Levy and Collection of Tax under GST (18 Lectures) Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST, Assessment (only basic knowledge) Refunds.</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>

B.P. CHALIHA COLLEGE, NAGARBERA

DEPT OF commerce

LESSON PLAN- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Geetika Kalita

Course: Honours / Regular

Semester: .6

Name of the Paper: FUNDAMENTALS OF INVESTMENT

Paper Code : COM-DSE-HC-6036(A)

Unit Assigned: All

Marks Assigned: 80

Class	Topic	Lectures	Teaching Approaches
1	The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.	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
2	Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating	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	Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend	10	<ul style="list-style-type: none">➤ Classroom Teaching➤ Use of ICT, audio-visuals, ppts➤ Assignments

	capitalisation models, and price-earnings multiple approach to equity valuation.		based on curriculum for the students. Evaluation will be done by regular assignments, class tests, and end term examinations
4	Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India	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
5	Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism	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

DEPT OF Commerce

LESSON PLAN- 2022- 2023 Jan - July (Even Semester)

Name of the Teacher: Chayanika Kalita

Course: Honours / Regular

Semester: .6

Name of the Paper: CONSUMER AFFAIRS AND CUSTOMER CARE

Paper Code : COM-DSE-HC-6036(B)

Unit Assigned: All

Marks Assigned: 80

Class	Topic	Lectures	Teaching Approaches
1	: Conceptual Framework Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction- Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems	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
2	The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and	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

	Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA		
3	Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice	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>
4	: Industry Regulators and Consumer Complaint Redress Mechanism i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI (an overview) v. Electricity Supply: Electricity Regulatory Commission vi. Advertising: ASCI	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>
5	Consumer Protection in India Consumer Movement in India;; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An	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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