

LECTURE/LESSON PLAN (Session: August to December, 2022)
WOMEN'S COLLEGE, TINSUKIA

- **Name of the Faculty: Dr. Debyani Roy Bhowmick, B.Ed., M.Com. M. Phil., Ph.D.**
- **Department: Commerce**

Semester: B.Com. 1 st Semester	Total No. of Students: 32
Paper Name: Business Law	Paper Code: C101
Syllabus Hours of Lecture: 70 Hours	Actual Hours: 70 Hours

Sl. No.	Class	Topics (As per University Syllabus)	Hours	Remarks/Books
Unit- I				
1	1	Introduction to Contract	1	Aggarawal, R.: Mercantile & Commercial Laws Dhingra, Joy: Business Laws
2	2 & 3	Essentials of a Valid Contract	2	
3	4, 5 & 6	Kinds of Contract	3	
4	7, 8 & 9	Discharge of a contract	3	
5	10	Contingent Contracts	1	
6	11 & 12	Quasi-contracts.	2	
7	13	Tutorial/Assignment	1	
8	14	Review/ Remedial Class	1	
Unit- II				
9	15 & 16	Contract of Indemnity	2	Aggarawal, R.: Mercantile & Commercial Laws Dhingra, Joy: Business Laws
10	17 & 18	Contract of Guarantee	2	
11	19 to 23	Contract of Bailment	5	
12	24 & 25	Contract of Agency	2	
13	26	Tutorial/Assignment	1	
14	27	Review/ Remedial Class	1	
Unit- III				
15	28	Contract of Sale	1	Aggarawal, R.: Mercantile & Commercial Laws Dhingra, Joy: Business Laws
16	29	Difference between sale and agreement to sell.	1	
17	30 & 31	Conditions and warranties.	2	
18	32 & 33	Transfer of ownership in goods including sale by a non-owner.	2	
19	34 & 35	Performance of contract of sale.	2	
20	36 & 37	Unpaid seller- meaning, rights of an unpaid seller against the goods and the buyer.	2	
21	38	Tutorial/Assignment	1	
22	39 & 40	Review/ Remedial Class	2	
Unit- IV				

23	41 & 42	The Partnership Act, 1932- Nature & Characteristics of Partnership.	2	Aggarawal, R.: Mercantile & Commercial Laws Dhingra, Joy: Business Laws	
24	43	Registration of a Partnership Firm.	1		
25	44	Types of Partners.	1		
26	45 & 46	Rights & Duties of Partners.	2		
27	47	Incoming & Outgoing Partner.	1		
28	48 & 49	Mode of dissolution of Partnership	2		
29	50	The Limited Liability Partnership Act, 2008- Salient Features of LLP	1		
30	51	Differences between LLP & Partnership, LLP & Company	1		
31	52	Incorporation Document	1		
32	53	Incorporation by Registration	1		
33	54	Tutorial/Assignment	1		
34	55, 56 & 57	Review/ Remedial Class	3		
Unit- V					
35	58	The Negotiable Instruments Act, 1881- Meaning & Characteristics	1		Aggarawal, R.: Mercantile & Commercial Laws Dhingra, Joy: Business Laws
36	59	Promissory Notes	1		
37	60	Bills of Exchange	1		
38	61	Cheques.	1		
39	62 & 63	Holder & Holder in due course, Privileges of Holder in due course	2		
40	64	Types of Endorsements	1		
41	65	Crossing of Cheques	1		
42	66	Tutorial/Assignment	1		
43	67-70	Review/ Remedial Class	4		

LECTURE/LESSON PLAN (Session: August to December, 2022)
WOMEN'S COLLEGE, TINSUKIA

- **Name of the Faculty: Dr. Debyani Roy Bhowmick, B.Ed., M.Com. M. Phil., Ph.D.**
- **Department: Commerce**

Semester: B.Com. 5 th Semester	Total No. of Students: 36
Paper Name: Advanced Financial Accounting	Paper Code: DSE 502
Syllabus Hours of Lecture: 54 Hours	Actual Hours: 54 Hours

Sl. No.	Class	Topics (As per University Syllabus)	Hours	Remarks/Books
Unit- I				
1	1	Accounts of Banking Companies- Definition & meaning of banking terms	1	Jain, S.P. & Narang, K.L.: Adv. Financial Accounting
2	2	Preparation of profit & loss account	1	
3	3 to 7	Preparation of profit & loss account- Practicals	5	
4	8	Classification of advances	1	
5	9	Preparation of Balance Sheet	1	
6	10, 11 & 12	Preparation of Balance Sheet- Practicals	3	
7	13 & 14	Tutorial/Assignment	2	
8	15	Review/ Remedial Class	1	
Unit- II				
9	16	Accounts of Life Insurance Companies- Definition & elements of insurance contract, meaning of various insurance terms, ,	1	Jain, S.P. & Narang, K.L.: Adv. Financial Accounting
10	17	Types of insurance, books maintained under life insurance business.	1	
11	18	Ascertainment of profit in life insurance business	1	
12	19	Preparation of revenue account & balance sheet- Proforma	1	
13	20 to 25	Preparation of revenue account & balance sheet- Practicals	6	
14	26 & 27	Valuation balance sheet.	2	
15	28 & 29	Tutorial/Assignment	2	
16	30	Review/ Remedial Class	1	
Unit- III				
17	31	Accounts of General Insurance Companies- Preparation of revenue account & balance sheet in general insurance business – Proforma	1	Jain, S.P. & Narang, K.L.:
18	32 to 40	Preparation of revenue account & balance	9	Adv. Financial

		sheet in general insurance business- Practicals		Accounting
19	41 & 42	Tutorial/Assignment	2	
20	43	Review/ Remedial Class	1	
Unit- IV				
21	44	Investment Accounts- Meaning, meaning of cum-dividend& ex-dividend transactions, cum-interest & ex-interest transactions, brokerage, accounting for investment.	1	Jain, S.P. & Narang, K.L.: Adv. Financial Accounting
22	45 to 51	Practicals	7	
23	52 & 53	Tutorial/Assignment	2	
24	54	Review/ Remedial Class	1	

Semester: B.Com. 3rd Semester (Honours)

Total No. of Students: 24

Paper Name: Human Resource Management

Paper Code: C 305

Syllabus Hour(s) of Lecture: 60 Hours

Actual Hour(s): 80

Sl. No.	Class	Topics (As per University Syllabus)	Hrs.	Remarks/Books
Unit – I				
1	1	Human Resource Management: Concept,	1	Human Resource Management By Sashi K. Gupta & Rosy Joshi (Kalyani Publishers) Personnel Management by VSP Rao (Himalaya Publishing House) Human Resource Management by ICFAI University Press
2	2	Evolution of HRM	1	
3	3	Functions of HRM	1	
4	4	Status and competencies of HR Manager	1	
5	5, 6	HR Policies	2	
6	7	HRM vs HRD	1	
7	8, 9	Emerging Challenges of Human Resource Management	2	
8	10	Workforce diversity	1	
9	12	Empowerment	1	
10	13	Downsizing	1	
11	14	VRS	1	
12	15,16	Human Resource Information System	2	
13	18	Review/Remedial class	1	
Unit – II				
14	19, 20	Human Resource Planning- Meaning, Features, Objectives, Process	2	Human Resource Management By Sashi K. Gupta & Rosy Joshi (Kalyani Publishers)
15	21, 22 & 23	Human Resource Planning- Quantitative and Qualitative dimensions, Types	3	
16	24, 25 & 26	Job analysis – job description and job specification	3	
17	27, 28 & 29	Recruitment – Concept, process and sources	3	

18	30, 31	Selection – Concept and process	2	Personnel Management by VSP Rao (Himalaya Publishing House)
19	32, 33	Test and interview	2	
20	34	Placement and induction	1	
21	35	Tutorial/Assignment	1	
22	36	Review/Remedial class	1	
Unit –III				
23	37, 38	Training and Development	2	Human Resource Management By Sashi K. Gupta & Rosy Joshi (Kalyani Publishers)
24	39, 40	Management Development	2	
25	41, 42	Career Development	2	
26	43	Tutorial/Assignment	1	Personnel Management by VSP Rao (Himalaya Publishing House)
27	44	Review/Remedial class	1	
Unit –IV				
28	45	Performance Appraisal - Nature, obj	1	Human Resource Management By Sashi K. Gupta & Rosy Joshi (Kalyani Publishers)
29	46	Modern techniques of performance appraisal	1	
30	47	Potential appraisal and employee counselling	1	
31	48	Job changes - transfers and promotions	1	Personnel Management by VSP Rao (Himalaya Publishing House)
32	49	Compensation: concept and policies	1	
33	50	Job evaluation	1	

34	51, 52	Methods of wage payments and incentive plans	2	Human Resource Management by ICFAI University Press
35	53	Fringe benefits	1	
36	54	Performance linked compensation	1	
37	55	Tutorial/Assignment	1	
38	56	Review/Remedial class	1	
Unit –V				
39	57	Employee health and safety	1	Human Resource Management By Sashi K. Gupta & Rosy Joshi (Kalyani Publishers)
40	58	employee welfare	1	
41	59	social security	1	
42	60	Employer-Employee relations- an overview;	1	
43	61	grievance-handling and redressal	1	
44	62, 63	Industrial Disputes: causes	2	
45	64, 65, 66	Industrial Disputes: settlement machinery	3	
46	67	Tutorial/Assignment	1	
47	68	Review/Remedial class	1	
48	69, 70	Review on Unit I	2	
49	71, 72	Review on Unit II	2	
50	73, 74	Review on Unit III	2	
51	75, 76	Review on Unit IV	2	
52	77, 78	Review on Unit V	2	
53	79, 80	Tutorial/Remedial Class	2	
Total Hrs.			80	
Note: Classes started on 20 August, 2022 in this session.				

LECTURE/LESSON PLAN (Session: August to December, 2022)
WOMEN'S COLLEGE, TINSUKIA

- **Name of the Faculty: Mr Binit Sharma (M.Com.)**
- **Department: Commerce**

Semester: B.Com. 3 rd Semester	Total No. of Students: 26
Paper Name: Income Tax Law and Practices	Paper Code: C 306
Syllabus Hours of Lecture: 45 Hours + 26 Practical Hours	Actual Hours: 46 Hours + 14 Practical Lab Hours

Sl. No.	Class	Topics (As per University Syllabus)	Hours	Remarks/Books
Unit- I				
1	1	Introduction to Taxation system of India	1	➤ V P Gaur and Narang by Kalyani Publisher ➤ V. K. Singhania by Taxman
2	2 & 3	Terms and exceptions to certain rules (Theory)	2	
3	4&5	Residential Status	2	
		Tutorial	1	
Unit- II				
4	6	Meaning of Salary and major terms used	1	➤ V P Gaur and Narang by Kalyani Publisher ➤ V. K. Singhania by Taxman
5	7&8	Types of allowance	2	
6	9	Practical related to allowance	1	
7	10&11	Perquisites, meaning and tax treatment	2	
8	12&13	Retirement benefit	2	
9	14 & 15	Previous Exam Questions	2	
10	16	Meaning and computation of Income from HP	1	
11	17	Treatment of Unrealised rent and loss due to Vaccancy	1	
12	18	Treatment of Interest on borrowed capital	1	
13	19	Previous Exam Questions	1	
		Tutorial	2	
Unit- III				
14	20-26	Profit and Gain from Business and Profession.	7	
15	27-32	Capital Gain	6	
16	33-35	Income from other Sources	3	
		Tutorial	1	
Unit- IV				
17	36&37	Clubbing of Income.	2	➤ V P Gaur

18	38	Set off and Carry Forward.	1	and Narang by Kalyani Publisher ➤ V. K. Singhanian by Taxman
19	39&40	Deduction from Gross Total Income.	2	
20	41&42	Rebate and Relief.	2	
21	43	Computation of Tax Liability	1	
22	44-46	Five leading Cases of Supreme Court related to Supreme Court	3	
		Tutorial	2	
Unit- V				
23	47-60	Filing of Return Manually and Online (Practical Lab Classes)	1	➤ V P Gaur and Narang by Kalyani Publisher ➤ V. K. Singhanian by Taxman

LECTURE/LESSON PLAN (Session: August to December, 2022)
WOMEN'S COLLEGE, TINSUKIA

- **Name of the Faculty: Mr Binit Sharma (M.Com.)**
- **Department: Commerce**

Semester: B.Com. 1 st Semester Paper Name: Financial Accounting Syllabus Hours of Lecture:45 Hours	Total No. of Students: 31 Paper Code: C101 Actual Hours: 47 Hours + 26 Practical
---	--

Sl. No.	Class	Topics (As per University Syllabus)	Hours	Remarks/Books
Unit- I				
1	1&2	Accounting as an information system	2	Jain, S.P. & Narang, K.L.:
2	3	Accounting base of accounting and Branches of Accounting	1	
3	4-6	Accounting Principles; Concepts and Conventions.	3	
4	7	Accounting Standards(AS) and IFRS	1	
5	8&9	Accounting Process, Journal, Ledger and Trial Balance	2	
6	Practical Lab Hours	Computerised Accounting System	26	
7		Tutorial	1	
Unit- II				
8	10 & 11	Measurement of Business Income	2	Jain, S.P. & Narang, K.L.:
9	12	Revenue Recognition	1	
10	13-15	Depreciation	3	
11	16-19	Final Account	4	
12		Remedial Class	1	
Unit- III				
13	20-27	Hire Purchase	8	Jain, S.P. & Narang, K.L.:
14	28	Operating and Financial Lease	1	
15		Tutorial/Assignment	2	
16		Review/ Remedial Class	1	
Unit- IV				
17	29-37	Branch (Practical and Theory)	9	Jain, S.P. & Narang, K.L.:
18		Tutorial/ Assignment	1	

Unit V				
19	38-47	Dissolution	10	Jain, S.P. & Narang, K.L.:

LECTURE/LESSON PLAN (Session: 2021-22_ January to June)
WOMEN'S COLLEGE, TINSUKIA

- **Name of the Faculty:** *Lipika jyoti Dowarah*. M.A., M.Phil.
- **Department** : Commerce

Semester: B.A. 2 nd Semester (Honours)		Total No. of Students: 15		
Paper Name: Micro Economics		Paper Code: G - 101		
Syllabus Hour(s) of Lecture: 69 (+5) Hours		Actual Hour(s): 69 (+5)		
Sl. No.	Class	Topics (As per University Syllabus)	Hrs.	Remarks/Books
Unit – I				
1	1 & 2	Concepts of Revenue: AR & MR	2	Salvatore, D.: <i>Micro Economic Theory</i> Pindyck, R.S.: <i>Microeconomics</i>
2	3 & 4	Elasticity of Demand: price, income and cross	2	
3	5, 6 & 7	Indifference curve analysis, Consumer's equilibrium	3	
4	8,9,10,11 & 12	Price Consumption Curve, Income Consumption Curve & Engel Curve, Revealed Preference Theory	5	
5	13	Tutorial/Assignment	1	
6	14	Review/Remedial class	1	
Unit – II				
7	15, 16,17 & 18	Production Isoquants, MRTS, Isoclines, Economic Region of Production	4	Salvatore, D.: <i>Micro Economic Theory</i> Pindyck, R.S.: <i>Microeconomics</i>
8	19,20,21 & 22	Optimal combination of resources, Expansion path, Returns to Scale	4	
9	23, 24, 25 & 26	Cost of Production: Social & Private, Economies & Diseconomies of Scale, Learning Curve & Economies of Scope	4	
10	27	Tutorial/Assignment	1	
11	28	Review/Remedial class	1	
Unit –III				
12	29,30,31 & 32	Perfect Competition: assumptions , equilibrium	4	Salvatore, D.: <i>Micro Economic Theory</i> Pindyck, R.S.:
13	33,34,35 &	Long run Supply Curve, Producers Surplus	4	

LECTURE/LESSON PLAN (Session: 2021-22_ January to June)
WOMEN'S COLLEGE, TINSUKIA

	36			<i>Microeconomics</i>
14	37, 38,39 & 40	Stability Analysis- Walrasian & Marshallian, Demand –Supply Analysis (Taxes & Subsidy)	4	
15	41	Tutorial/Assignment	1	
16	42	Review/Remedial class	1	
Unit –IV				
17	43,44,45 & 46	Monopoly: short run & long run	4	Salvatore, D.: <i>Micro Economic Theory</i> Pindyck, R.S.: <i>Microeconomics</i>
18	47, 48 & 49	Shift in Demand curve & absences of supply curve, Measurement of Monopoly power	3	
19	50, 51 & 52	Integration of firms, Social cost- Deadweight loss, Price discrimination	3	
20	53	Tutorial/Assignment	1	
21	54	Review/Remedial class	1	
Unit –V				
22	55, 56, 57 & 58	Monopolistic competition: price & output decision, equilibrium, efficiency	4	Salvatore, D.: <i>Micro Economic Theory</i> Pindyck, R.S.: <i>Microeconomics</i>
23	59, 60, 61 & 62	Oligopoly: interdependence , collusive & non collusive, price leadership model	5	
24	63, 64, 65, 66 & 67	Duopoly : Cournot & Stackelberg model, Constestable market theory, Pricing public utilities	5	
26	68	Tutorial/Assignment	1	
27	69	Review/Remedial class	1	
Total Hrs.			79	

LECTURE/LESSON PLAN (Session: 2021-22_ January to June)
WOMEN'S COLLEGE, TINSUKIA

Semester: B.A. 3 rd Semester (Honours)		Total No. of Students: 15		
Paper Name: Business Statistics		Paper Code: G - 303		
Syllabus Hour(s) of Lecture: 51+26 (+7) Hours		Actual Hour(s): 51+26 (+7)		
Sl. No.	Class	Topics (As per University Syllabus)	Hrs.	Remarks/Books
Unit – I				
1	1	Statistical data: nature & classification	1	Gupta, S.P.: <i>Business Statistics</i> Gupta, S. C. : <i>Fundamentals of Statistics</i>
2	2 & 3	Measures of Central tendency: mathematical averages and positional averages	2	
3	4 & 5	Measures of variation: range, quartile, mean and standard deviation	2	
4	6 & 7	Skewness: meaning and measurement, Kurtosis	2	
6	8	Tutorial/Assignment	1	
Unit – II & III				
7	9, 10 & 11	Theory of Probability, calculation of probability, laws of probability, conditional probability & Bayes Theorem	3	Gupta, S.P.: <i>Business Statistics</i> Gupta, S. C. : <i>Fundamentals of Statistics</i>
8	12 & 13	Expectation of Random variable	2	
9	14, 15 ,16 & 17	Probability Distribution: Binomial, Poisson & Normal distribution	4	
11	18	Tutorial/Assignment	1	
Unit –III				
12	19, 20 & 21	Correlation analysis: simple, multiple, partial, linear and non-linear, scatter diagram	3	Gupta, S.P.: <i>Business Statistics</i> Gupta, S. C. : <i>Fundamentals of Statistics</i>
13	22 & 23	Karl Pearson co-efficient of correlation, Probable error, Rank correlation	2	
14	24, 25 & 26	Regression Analysis: least square & regression analysis, Properties of regression coefficient	3	
15	27	Tutorial/Assignment	1	
Unit –IV				
17	28, 29 & 30	Index number: construction, problems, fixed and chain base	3	Gupta, S.P.: <i>Business Statistics</i> Gupta, S. C. : <i>Fundamentals</i>
18	31, 32 & 33	Aggregative and average of relative, simple and	3	

LECTURE/LESSON PLAN (Session: 2021-22_ January to June)
WOMEN'S COLLEGE, TINSUKIA

		weighted test		<i>of Statistics</i>
19	34& 35	Consumer index, share price indices	2	
22	36	Tutorial/Assignment	1	
Unit –V & VI				
23	37, 38, 39 & 40	Time series, fitting of trend lines- linear, parabola and exponential	4	Gupta, S.P.: <i>Business Statistics</i> Gupta, S. C. : <i>Fundamentals of Statistics</i>
24	41 & 44	Moving averages, seasonal variation	4	
25	45 & 47	Population and samples, parameters and statistics, Sampling & Non sampling methods	3	
26	48, 49	Sampling distribution & Theory of Estimation	2	
27	50 & 51	Tutorial/Assignment	2	
Practical				
28		Introduction to Spreadsheet & SPSS: statistical function, dispersion, averages, variation, correlation and regression	26	
		Total hours	77	