

WOMEN'S COLLEGE, TINSUKIA
TEACHING PLANS
DEPARTMENT OF COMMERCE

CBCS	CBCS	CBCS
2ND SEMESTER	4TH SEMESTER	6TH SEMESTER
Corporate Accounting (C 203)	Cost Accounting (C408)	Auditing (613)
Corporate Law (C 204)	Business Mathematics (C409)	GST Law & Practice (C614)
Macro Economics (G202)	Computer Application in Business (C410)	SAPM (DSE 601)
Environmental Science (AE 202)	Indian Economy (G404)	Financial Statement Analysis (DSE 602))
-	Entrepreneurship (SE 403)	-

Subject: Corporate Accounting (C 203)

Name of the teacher: Puja Bhowal & Debyani Roy Bhowmick

Teaching Plan of Puja Bhowal

	Title of the paper allotted	Corporate Accounting	
	Time/ no. of classes needed	60 no. of classes are reqd. to complete the syllabus of this subject	
	Methods to be applied	Interactive lecture method, Discussion, problem-solving approach, assignment method- independent & group class work, Brainstorming session, Inquiry-based method, Formative & summative evaluation method.	
	Teaching materials	Green board, Textbook & reference books, PPT, Online teaching tools- Zoom, Google-meet etc.	
Procedure (a detailed description on how the course/ lesson will be taught)			
UNIT	TOPIC	Period required (hours)	DETAILED TEACHING PLAN
Unit 1	Accounting for Share Capital & Debentures: Issue, Forfeiture and Re-issue of Forfeited shares, Process of Book-building	8	Application of lecture & discussion method. Assessment of previous knowledge of relevant topics. For practical questions: problem-solving and assignment method. Experiential learning method will also be applied. Demonstration method, individual assignment. Problem-solving approach, doubt clearing session at regular interval. At the completion of the unit, previous years' question paper
	Issue of Rights and Bonus Shares	3	
	Buyback of shares	3	
	Redemption of Preference shares	4	

	Issue and Redemption of Debentures	2	will be discussed and solved. Class tests at regular interval will also be conducted.
Unit 2	Final Accounts of Corporate Entities: Preparation of profit and loss account and balance sheet of corporate entities, Disposal of company profits;	12	By applying lecture method each concept will be taught. Demonstration method will be applied to teach practical problems. Visual representation of formats for preparing P & L account and balance sheet. Revision of topics taught in previous class will be followed. At the completion of the unit, individual and group assignment will be given to students.
	Accounts of Banking Companies	8	
Unit 3	Valuation of Goodwill: Concept and calculation	8	Interactive lecture method to explain the topics, Inquiry-based classes, Visual representation of formats for preparing cash flow statement. Demonstration of various methods of valuing goodwill.
	Valuation of shares	4	Problem-solving and assignment method will also be applied.
	Cash Flow Statement	8	The practical questions given in books as well as in the previous years' question paper will be solved in the class and home assignments will be given to the students for better understanding. After completion of syllabus, remedial classes may be conducted if time permits.

Teaching Plan of Debyani Roy Bhowmick

Methods to be applied: Lecture Method, Discussion Method, Assignment Method, Problem Solving Method etc.

Teaching Methodology: Chalk and talk method, use of ICT, brain Storming, participatory learning, and experiential learning.

Teaching Materials: Green Board, Chalk, Text Book and Reference Books.

Time/No. of Classes needed: 24 Classes

TITLE & CODE OF THE PAPER ALLOTTED	UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
CORPORATE ACCOUNTING (C203)	IV	Amalgamation of Companies: <ul style="list-style-type: none"> • Concepts & accounting treatment as per AS 14(ICAI). Internal Reconstruction of Company: <ul style="list-style-type: none"> • Concepts & accounting treatment. 	14	By applying lecture & discussion method each topic will be taught. The students will also be taught through power point presentations for better understanding and clearance on the concepts. For practical problems, discussion, problem solving & assignment method will be applied. A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed & solved.
	V	Accounts of Holding Companies: <ul style="list-style-type: none"> • Preparation of consolidated balance sheet with one subsidiary co. • Relevant provisions of AS 21 (ICAI). 	10	-Do-

TEACHING PLAN OF DR. KARUNA CHAMARIA

TITLE OF THE PAPER: CORPORATE LAW(6 Credit)

Paper Code: C204

UNITS ALLOTTED: All

TEACHING MATERIALS: BOOKS, INTERNET, NOTES.

TEACHING METHOD TO BE APPLIED: LECTURE, DISCUSSION, BRAINSTORMING, AUDIO VISUAL, ASSIGNMENT.

TEACHING METHODOLOGY: The methods used for teaching are a blend of Conventional (Chalk and Talk) and Innovative which includes use of ICT, Participatory Learning (Aquarium Method, Group Discussion, Quiz, Presentation, Peer Evaluation, Self Evaluation), Experiential Learning (Formulation of problems, Use of relevant objects, Case Studies, Games) and Experimental Learning (Field Visit). The concepts are taught using lecture method, brainstorming, discussion method, Illustrative and problem solving method. Daily revision at home is advised to the students & any doubts arising thereof are clarified in the next class. After the completion of the unit, tests are conducted. Quiz is conducted for which MCQs are formulated by the students so as to ensure they put an effort to study. They are not divided into teams beforehand. Team division is done on the spot. Marks are allotted per group as well as per student based on their ability to answer the questions. Open discussion is conducted to understand where the students are having a lack of conceptual clarity. Students are allowed to clarify the concept for fellow students and the teacher summarizes it at the end. Notes are provided to the students for reference. Team teaching will be incorporated in the subject.

Unit	Topics	Period Required	Detailed Teaching Plan
-------------	---------------	----------------------------	-------------------------------

<p>1:</p>	<p>Introduction</p> <p>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; type 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.</p>	<p>15</p>	<p>Teaching method as described above is used. Formation of a Company will be taught by way of PowerPoint presentation. Following Innovative techniques are used for the topics mentioned below:</p> <p>Role play: Characteristics</p> <p>Lifting of corporate veil: Self formulated examples will be used to clarify the concept. Later, cases will be dictated to the students whereby they will identify the relevant provisions.</p> <p>Storyboarding: Formation of a Company</p> <p>Audio-visual in the form of PowerPoint presentation: Promotion of a Company</p> <p>Role play: Incorporation of a Company</p>
<p>2:</p>	<p>Documents:</p> <p>Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission off shares, buyback and provisions regarding buyback; issue of bonus shares.</p>	<p>15</p>	<p>The methodology as described above will be followed. In addition, organizing a practical event would ensure learning the clauses of Memorandum of association effectively. The students would be required to formulate a Memorandum of association.</p> <p>College prospectus will be used to familiarize them with the concept and details of a prospectus.</p> <p>Share Market game will ensure effective learning of the concept of issue of shares.</p>

<p>3:</p>	<p>Management</p> <p>Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meeting: 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.</p> <p>Committees of Board of Directors-Audit Committee, Nomination and Remuneration Committee, Stakeholders relationship committee, corporate social responsibility committee.</p>	<p>15</p>	<p>Simulation: A class meeting will be convened for hands on experience of a Meeting.</p>
------------------	--	-----------	---

4:	<p>Accounts and Audit Dividends, Accounts, Audit: Provisions relating to payment of dividend, provisions relating to book of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial audit.</p> <p>Winding up: concept and modes of winding up. Insider trading, whistle blowing: Insider trading; meaning & legal provisions; whistle-blowing: concept and mechanism.</p>	15	Case discussions will be used to clarify various concepts.
5:	<p>Depositories Law The Depositories Act 1996-definitions; rights and obligations of depositories, participants issuers and beneficial owners; enquiry and inspections, penalty.</p>	15	The methodology described above is used to teach this unit.

FIELD VISIT/ COLLABORATIVE ACTIVITIES PLANNED

Visit by a Lawyer

Visit to a Small Scale Industry/ Pvt. Company - Choice Bread Factory

Team teaching with Dr. Surya Prakash, Assistant Professor, Shree Ram College of Commerce

Subject: Macro economics (G 202)**Name of the teacher: Lipika jyoti Dowarah**

	Title of the paper allotted	Macro Economics	
	Time/ no. of classes needed	84 no. of classes are reqd. to complete the syllabus of this subject	
	Methods to be applied	Lecture method, discussion method, assignment method & problem solving method.	
	Teaching materials	Green board, textbook & reference books	
	Procedure (a detailed description on how the course/ lesson will be taught)		
UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
Unit 1	Macroeconomic variable, Circular flow of income and expenditure, conditions of equilibrium	17 hours	By applying lecture & discussion method each concept will be taught. For practical problems, discussion, problem solving & assignment method will be applied. A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed & solved. Since syllabus is vast, remedial classes may be taken if time permits.
Unit 2	Is-LM model, fiscal and monetary policy, determination of AD & AS, shifting of AD, Supply analysis	15 hours	-Do-
Unit 3	Inflation, Unemployment, causes, social cost, NRU Model, labour market interaction, sacrifice ratio, expectations: adaptive, rational	16hours	-Do-
Unit 4	Open economy: flows of goods & capital, savings & investment in small and large economy, M-F Model, exchange rates: fixed & flexible, interest rate in large economy	18 hours	-Do-
Unit 5	Investment: business fixed investment, effect of tax, residential investment & inventories, demand for money-portfolio & transaction theories, demand for real balances, interest & income elasticity's, Supply of money	18hours	

Subject: Environmental Science (AE 202)**Name of the teachers: Puja Bhowal**

	Title of the paper allotted	Environmental Science	
	Time/ no. of classes needed	30 no. of classes are reqd. to complete the syllabus of this subject	
	Methods to be applied	Lecture method, participatory method, Brainstorming session, assignment method- independent & group class work, Class quiz, Formative & Summative Evaluation method.	
	Teaching materials	Green board, textbook & reference books, projectors (PPT), Online teaching tools-Zoom, Google-classroom.	
Procedure (a detailed description on how the course/ lesson will be taught)			
UNIT	TOPIC	Period required (hours)	DETAILED TEACHING PLAN
Unit 1	Ecosystem – Structure and function of ecosystem, Energy flow in an ecosystem.	5	Application of interactive lecture & discussion method. Brainstorming session, classroom assignment. Demonstration of real-life environmental problems,
	Environmental problems, Global warming and climate change, ozone layer depletion, deforestation, acid rain, impacts of environmental disturbances.	5	Participatory teaching method will be applied to encourage students to become actively involved in the learning process. Assessment of theoretical knowledge of students by frequent class quizzes, class tests at regular interval. At the completion of the unit, individual and group assignment will be given to students.

			<p>Responding to pre-submitted student-generated questions.</p> <p>Previous year question paper analysis and solution.</p>
Unit 2	Natural resources and Bio-diversity:	3	-Do-
	Energy resources: Renewable and non-renewable sources, Bio-diversity patterns and global biodiversity hot spots,	4	
	Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity	3	
Unit- 3	Environmental Pollution, Impact and Management: Air, water, soil and noise pollution, Nuclear hazards and human health risks,	3	-Do-
	Solid waste management; Control measures of urban and industrial waste,	4	
	Environmental Protection Act and International agreements: Montreal and Kyoto protocols and Convention on Bio-logical Diversity (CBD).	3	

TEACHING PLAN OF DR. KARUNA CHAMARIA
TITLE OF THE PAPER: BUSINESS MATHEMATICS (6 Credit)

Code: C409

UNITS ALLOTTED: ALL

TEACHING MATERIALS: BOOKS, INTERNET, NOTES.

TEACHING METHOD TO BE APPLIED: LECTURE, DISCUSSION, BRAINSTORMING, AUDIO VISUAL, ASSIGNMENT.

PROCEDURE: The concepts are taught using lecture method, brainstorming, discussion method, Illustrative and problem solving method. The questions given in the books as well as self made question are given to students to solve in class which helps in better understanding of the concepts. Daily revision at home is advised to the students & any doubts arising thereof are clarified in the next class. After the completion of the unit, tests are conducted for the practical problems and for the theoretical part; quiz is conducted for which MCQs are formulated by the students so as to ensure they put an effort to study. They are not divided into teams beforehand. Team division is done on the spot. Marks are allotted per group as well as per student based on their ability to answer the questions. Remedial classes for student are conducted. Apart from the conventional teaching methods, a few of the other methods used are:

Aquarium Method- Few students are called to solve the sums on the board and others observe. Formulation of problems with one's own marks, age of the students in class; to find out the mean.

Group Quiz Method - Students are divided into two teams. Each student from a team is called up at least once. Same sum is given to both the teams to the students to solve on the board. The team who solves first gets the point. The process is repeated till all the students from both the teams have represented their team once.

UNITS	TOPICS	PERIOD REQUIRED	DETAILED TEACHING PLAN
1.	Matrices and Determinants a. Algebra of matrices, Inverse of a Matrix, Matrix Operation- Business Application b. Solution of system of Linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cremer's Rule.	12	SAME AS PROCEDURE

2.	<p>Calculus I</p> <ul style="list-style-type: none"> a. Mathematical functions and their types- linear, quadratic, polynomial, exponential b. Logarithmic functions, concepts of limit, and continuity of a function c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. d. Concepts of Marginal Analysis, Concept of elasticity, Applied Maximum and minimum problems including effect of tax on monopolist's optimum price and quantity, Economic Order Quantity 	15	
3.	<p>Calculus II</p> <ul style="list-style-type: none"> a. Partial Differentiation: Partial derivatives upto second order; Homogeneity of functions and Euler's Theorem; Total differentials; Differentiation of implicit functions with the help of total differentials. b. Maxima and Minima: cases of two variables involving not more than one constraint including the use of Lagrangian multiplier. 	15	
4.	<p>Mathematics of Finance</p> <ul style="list-style-type: none"> a. Rates of interest- nominal, effective- and their inter relationships in different compounding situations b. Compounding and discounting of a sum using different types of rates c. Types of annuities, like ordinary, due, deferred, continuous, perpetual and their future and present values using different types of rates of interest; Depreciation of Assets (General annuities to be excluded) 	15	
5.	<p>Linear Programming</p> <ul style="list-style-type: none"> a. Formulation of linear Programming problem (LPP); Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. 	8	

Subject: Computer Application in Business (C410)**Name of the teacher: Reetu Ganjoo**

	Title of the paper allotted	Computer Application in Business	
	Details of the courses/ unit allotted	In this subject, there are five units in total. Unit 1 covers Word Processing Unit 2 covers Preparing Presentations Unit 3 covers Spreadsheet and its Business Applications Unit 4 covers Creating Business Spreadsheet Unit 5 covers Database Management System	
	Time/ no. of classes needed	40 no. of classes are reqd. to complete the syllabus of this subject	
	Methods to be applied	Lecture method, discussion method, assignment method & practical method.	
	Teaching materials	Green board, textbook & reference books, PPTs, computers	
	Procedure (a detailed description on how the course/ lesson will be taught)		
UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
Unit 1	Introduction to word processing, its concepts, working with word document, editing text, find and replace text, formatting, spell check, autocorrect, auto text, bullets and numbering, tabs, paragraph formatting, indent, page formatting, header and footer, tables, inserting, formatting table, inserting pictures and videos, mail merge, linking with database, printing documents.	8 days	By applying lecture & discussion method each term will be taught. A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed & solved. Remedial classes will also be taken, if necessary.
Unit 2	Basics of presentations, slides, fonts, drawing, editing, inserting, tables, images, texts, symbols, media, design, transition, animation and slideshow.	5 days	-Do-
Unit 3	Managing worksheets, formatting, entering data, editing and printing a worksheet, handling operators in formula, project involving multiple	8 days	-Do-

	spreadsheets, organizing charts and graphs. functions- mathematical, statistical, financial, logical, date and time, lookup and reference, database and text functions.		
Unit 4	Creating spreadsheets 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.	9 days	-Do-
Unit 5	Creating initial design in entity relationship model, transforming ER model to relational data model, implementing RDM design using an appropriate DBMS. Basic queries in SQL, embedded queries in SQL, insert, delete and update statements in SQL. DBMS software: Environment, tables, forms, queries, reports, modules, applying DBMS in the area of accounting inventory, HRM and its accounting, managing the data records of employees, suppliers and customers.	10 days	-Do-

Subject: Indian Economics (G 404)**Name of the teacher: Lipika Jyoti Dowarah**

	Title of the paper allotted	Indian economics	
	Time/ no. of classes needed	84 no. of classes are reqd. to complete the syllabus of this subject	
	Methods to be applied	Lecture method, case studies, discussion method, assignment method & problem solving method.	
	Teaching materials	Green board, textbook & reference books	
	Procedure (a detailed description on how the course/ lesson will be taught)		
UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
Unit 1	Concepts & measures of Development and Underdevelopment, Human development	10hours	By applying lecture & discussion method each concept will be taught. For practical problems, discussion, problem solving & assignment method will be applied. A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed & solved. Since syllabus is vast, remedial classes may be taken if time permits.
Unit 2	Composition of NI, occupational structure, agrarian and industrial structure of India	15 hours	-Do-
Unit 3	Evolution of planning & import substitution, economic reforms since 1991, monetary and fiscal policies, economic implications	17hours	-Do-
Unit 4	Phases of growth & development, changes polices for agriculture & industry. Role of institutions after 1991, Unemployment, poverty, environmental concern. Demographic constraints	20 hours	-Do-
Unit 5	Agricultural growth & performance, Green revolution, role of technology, PDS, price policy, food security Industrial growth and policy regimes, small scale industries, foreign capital Foreign trade, BoP, Trade policy, export policies, economic stabilization, structural adjustment, WTO, FDI, capital account convertability	22hours	

Subject: Entrepreneurship Development- I (SEC 401)**Name of the teacher: Puja Bhowal**

	Title of the paper allotted	Entrepreneurship Development	
	Time/ no. of classes needed	30 no. of classes are reqd. to complete the syllabus of this subject	
	Methods to be applied	Interactive lecture method, Brainstorming method, classroom discussion, assignment method- independent & group class work, session, Inquiry-based method, Formative & summative evaluation method,	
	Teaching materials	Green board, textbook & reference books, PPT, Internet, Notes, ICT tools.	
	Procedure (a detailed description on how the course/ lesson will be taught)		
UNIT	TOPIC	Period required (hours)	DETAILED TEACHING PLAN
Unit 3	Theories of Entrepreneurship:	4	Application of interactive lecture & discussion method. Brainstorming session, individual and group assignment.
	3.1 Theories of Entrepreneurial origin	4	Demonstration of real-life examples (Success stories of current entrepreneurs in India), Participatory method will also be applied. Assessment of theoretical knowledge of students by frequent class quizzes, class tests at regular interval.
	3.2 Theory of Invisible cost	4	
	3.3 Theory of Transition cost	3	
Unit 4	Entrepreneurship Development Programmes in India:	5	By applying lecture method each concept will be taught.
	4.1 Relevance and achievements	3	Demonstration method will be applied to show current scenario of EDP programmes in India.
	4.2 Role of Government	4	Revision of topics taught in previous class will be followed.

	4.3 Role of NGOs	3	<p>Participatory teaching method will be applied to encourage students to become actively involved in the learning process.</p> <p>At the completion of the unit, individual and group assignment will be given to students.</p> <p>Responding to pre-submitted student-generated questions.</p>
--	------------------	---	--

SUBJECT: AUDITING (C 613)**NAME OF THE TEACHER: DEBYANI ROY BHOWMICK****Methods to be applied:** Lecture Method, Discussion Method and Question-Answer Method.**Teaching Methodology:** Chalk and talk method, use of ICT, brain Storming, participatory learning, and experiential learning.**Teaching Materials:** Green Board, Chalk, Text Book & Reference Books.**Time/No. of Classes needed:** 60 Classes

TITLE & CODE OF THE PAPER ALLOTTED	UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
AUDITING (C 613)	I	Audit & Audit Process: <ul style="list-style-type: none"> • Meaning of Audit • Importance of Audit • Objects of Audit • Various Classes of Audit • Audit Process- Internal Control, Internal Audit & Internal Check • Audit Planning • Audit Programme • Audit Evidence • Working Papers • Audit Sampling 	20	By following lecture & discussion method, each topic will be taught. The students will also be taught through power point presentations for better understanding and clearance on the concepts A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed. Besides, at the end of the unit each student will also be asked to formulate 10-20 objective type questions from the unit & a quiz will be played in the classroom.
	II	Audit Procedures: <ul style="list-style-type: none"> • Routine Checking • Vouching • Verification & Valuation of Assets & Liabilities 	15	-Do-
	III	Audit of Limited Companies: <ul style="list-style-type: none"> • Qualification of Company Auditor. • Appointment of 	15	-Do-

		<p>Company Auditor.</p> <ul style="list-style-type: none"> • Powers, duties & liabilities of company auditor. • Audit of Share Capital & Debentures. • Share transfers & Managerial Remuneration. • Depreciation & Reserves. • Divisible Profits & Dividends. • Audit of Public Undertakings 		
	IV	<p>Auditor's Communication & Recent Trends:</p> <ul style="list-style-type: none"> • Standard & Qualified Reports. • Statutory Report • Cost Audit • Tax Audit • Management Audit • Efficiency Audit • Propriety Audit 	10	-Do-

Name of the Teacher: Binit Sharma
SUBJECT: GST Law and Practice
Paper: C 614

Methods to be applied: Lecture Method, Discussion Method, Home Assignment, Problem Solving Method etc.

Teaching Methodology: Blended form of Conventional and Innovative.

Conventional Teaching Methods: Chalk and Talk Method, hand outs, cramming, explanation with practical examples. I will also prefer to add ICT tools in Conventional Method as in today's time most of the practices related to ICT tools have now turned to be very common like Power Point Presentation, Google Classrooms etc.

Innovative Teaching Method: There are different creative activities in my teaching which I generally practice in my Class.

Teaching Materials: Green Board, Chalk, Text Book and Reference Books.

Time/No. of Classes needed: 65

TITLE & CODE OF THE PAPER ALLOTTED	UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
GST Law and Practice Paper: C 614	I	<ul style="list-style-type: none"> • Concept and features of indirect taxes • History of indirect taxes in India • Principal indirect taxes • Direct and Indirect Taxes 	15	A detailed discussion on each topic referring to various books and inputs will be done. Each concept will be explained referring to a relatable example and students will also be asked to create an example to relate in one's own life. Revision in each class is a must to revive the last class and not to lose the connectivity. Fun set of examples are set to create a lighter environment to learn. Case Studies will be done as a part of Brain Storming Sessions. Practical illustrations will be designed to explain the concept.
	II	<ul style="list-style-type: none"> • Goods and Services Tax (GST) Laws in India. • Concept of GST • Need for GST in India • Framework of 	15	-Do-

		<p>GST as introduced in India;</p> <ul style="list-style-type: none"> • Benefit of GST. 		
	III	<ul style="list-style-type: none"> • Constitutional aspects of GST • Authorities under GST Laws. • Levy and collection of CGST and IGST; • Application of CGST/IGST law, • Concept of supply including composite and mixed supplies, • Charge of tax, Exemption of Tax and Composite Levy 	15	-Do-
	IV	<ul style="list-style-type: none"> • Basic concepts of time and value of supply • Input tax credit • Computation of Tax Liability • Registration; • Tax invoice; • Credit and Debit Notes; • Electronic way bill • Returns; • Payment of tax including reverse charge. 	20	-Do-

Note: Special lecture for E-way Bill and practical aspects of GST will be arranged during the session by Field Experts.

Name of the Teacher: Binit Sharma

SUBJECT: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Paper: DSE 601 (GROUP-I)

Methods to be applied: Lecture Method, Discussion Method, Assignment Method, Problem Solving Method etc.

Teaching Methodology: Blended form of Conventional and Innovative.

Conventional Teaching Methods: Chalk and Talk Method, hand outs, cramming, explanation with practical examples. I will also prefer to add ICT tools in Conventional Method as in today's time most of the practices related to ICT tools have now turned to be very common like Power Point Presentation, Google Classrooms etc.

Innovative Teaching Method: There are different creative activities in my teaching which I generally practice in my Class.

Teaching Materials: Green Board, Chalk, Text Book and Reference Books.

Time/No. of Classes needed: 65

TITLE & CODE OF THE PAPER ALLOTTED	UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
DSE 601 (GROUP-I)	I	<ul style="list-style-type: none">• Investments: Meaning, process, and alternatives• Measurement of risk and return• Systematic and unsystematic risk• Sources and measurement• Fundamentals and technical analysis.	20	A detailed discussion on each topic referring to various books and inputs will be done. Each concept will be explained referring to a relatable example and students will also be asked to create an example to relate in one's own life. Revision in each class is a must to revive the last class and not to lose the connectivity. Fun set of examples are set to create a lighter environment to learn. Case Studies will be done as a part of Brain Storming Sessions.
	II	<ul style="list-style-type: none">• Portfolio Analysis & Management• Traditional portfolio analysis• Effects of combining securities• Diversification• Markowitz	20	-Do-

		<ul style="list-style-type: none"> model Location of the Efficiency Frontier 		
	III	<ul style="list-style-type: none"> Capital Asset pricing model, Assumption CML, SML, ABT And Factor Model 	20	-Do-
	IV	<ul style="list-style-type: none"> Portfolio Performance, Measurement, & Evaluation Sharpe, Treynor, and Jensen models Stock selection and market timing 	20	-Do-

SUBJECT: FINANCIAL STATEMENT ANALYSIS (DSE 602)

<p>Methods to be applied: Lecture Method, Discussion Method, Assignment Method, and Problem Solving Method.</p> <p>Teaching Methodology: Chalk and talk method, use of ICT, brain Storming, participatory learning, and experiential learning..</p> <p>Teaching Materials: Green Board, Chalk, Text Book and Reference Books.</p> <p>Time/No. of Classes needed: 50 Classes</p>				
TITLE & CODE OF THE PAPER ALLOTTED	UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
Financial Statement Analysis (DSE 602)	I	<p>Financial Statement Analysis (FSA):</p> <ul style="list-style-type: none"> • Meaning, Significance, Essentials, Types & Limitations of Financial Statements. • Comparative & Common Size Statement • Value Added Statement & Economic Value Added Statement. 	10	By applying lecture & discussion method each topic will be taught. The students will also be taught through power point presentations for better understanding and clearance on the concepts For practical problems, discussion, and problem solving & assignment method will be applied. A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed & solved. Remedial classes may also be taken, if necessary
	II	<p>Ratio Analysis:</p> <ul style="list-style-type: none"> • Meaning, Objectives of Ratio Analysis. • Classification of Ratios. • Advantages & Limitations of Ratio Analysis. • Liquidity Ratio. • Profitability Ratio. • Solvency Ratio. • Activity Ratio. • Profit & Loss A/C Ratio • Balance Ratios & 	17	-Do-

		<ul style="list-style-type: none"> • Composite Ratios 		
	III	Financial reporting: <ul style="list-style-type: none"> • Concept • Reporting of Corporate Social Responsibility • Reporting of Corporate Governance. • Status of Corporate Reporting in India. 	10	-Do-
	IV	<ul style="list-style-type: none"> • Financial Reporting by Banks. • Financial Reporting by NBFCs. • Financial Reporting by Insurance Companies. • RBI Guidelines. • IRDA Guidelines. 	13	-Do-

WOMEN'S COLLEGE, TINSUKIA
TEACHING PLAN OF DR. NEHAL CHHALANI
PAPER TITLE : COST ACCOUNTING
PAPER CODE : C-408
CREDIT : 6 CREDIT
CLASS: B.COM 4TH SEMESTER UNDER CBCS

Details of the unit/course allotted	All the units under the course is to be handled by me.
Time/no. of classes needed	Approx. 60-65 classes.
Method to be applied	Lecture, Discussion, ICT Tools, Quiz, Group Discussion .
Teaching material	Books, reference material, internet.
Teaching Methodology	Concept about any topic is made clear to the students in detail with the help of book through Lecture and later on practical questions based on the topic taught is solved in class. From time to time oral questions are asked to the students to check their understanding about the topic already discussed. Some Practical Questions are given to be solved at home and doubts related to that are discussed in the next class. Moreover students who have solved the sum are asked to resolve the doubts. At the end on completion of the whole syllabus, an attempt is made to hold some revisionary classes where any doubt related to any topic is discussed. Also previous years Question Papers are solved and discussed.

TEACHING METHODOLOGY: BLEND OF CONVENTIONAL METHOD ALONG WITH INNOVATIVE METHOD OF TEACHING.

CONVENTIONAL METHOD:

- CHALK AND TALK METHOD

- HAND OUTS ARE GIVEN TO THE STUDENTS IN THEIR RESPECTIVE WHATS APP GROUP WHICH LATER THEY COPY IN THEIR NOTEBOOK.
- PRACTICAL EXAMPLE
- ICT TOOLS LIKE POWER POINT PRESENTATION, WHATS APP, GOOGLE CLASSROOM.
- CLASS TEST FOR PERFORMANCE EVALUATION
- REVISIONARY AND REMEDIAL CLASSES ARE CONDUCTED FROM TO TIME

INNOVATIVE METHOD : IN ORDER TO MAKE TEACHING INTERESTING, STUDENT'S CENTRIC AND FOR BETTER UNDERSTANDING OF THE STUDENTS, FEW CREATIVE AND INTERESTING TOOLS ARE APPLIED IN TEACHING WHICH ARE EXPLAINED BELOW.

1. AT THE BEGINNING OF ANY CHAPTER, THE ZIST OF THE CHAPTER IS EXPLAINED TO THE STUDENTS SO THAT THEY GET AN IDEA ABOUT WHAT IS THE CHAPTER ALL ABOUT.
2. STUDENTS ARE ASKED TO DECIDE THE TOPIC WHICH THEY WOULD LIKE TO LEARN IN THE NEXT CLASS WHICH GIVES AN INSIGHT ABOUT THE TOPIC AND HELP THEM IN BETTER UNDERSTANDING OF THE CONCEPT. **(METHOD OF LEARNING : PARTICIPATORY)**
3. AS FAR AS PRACTICAL PART OF THE SYLLABUS IS CONCERNED, AFTER EXPLAINING THE CONCEPT AND SOLVING PRACTICAL QUESTIONS, FEW QUESTIONS IN THE FORM OF HOME ASSIGNMENT IS GIVEN TO THE STUDENTS. NEXT DAY THE STUDENTS WHO FACE PROBLEM IN SOLVING THOSE QUESTIONS ARE MADE UNDERSTOOD BY THOSE WHO HAVE DONE THEIR ASSIGNMENT. THIS HELPS ME TO CHECK WHETHER A STUDENT HAS DONE HER ASSIGNMENT OF HER OWN OR NOT. IT ALSO BOOST UP THE CONFIDENCE LEVEL OF THE STUDENTS. **(METHOD OF LEARNING : PARTICIPATORY)**
4. REAL LIFE EXAMPLES ARE GIVEN TO THE STUDENTS FOR BETTER UNDERSTANDING OF THE CONCEPT. FOR INSTANCE: EXAMPLE OF CAKE IS GIVEN IN PROCESS COSTING.
5. WHENEVER PRACTICALS ARE SOLVED ON THE BOARD, STUDENTS ARE INVOLVED BY ASKING THEM TO TOTAL UP THE FIGURES WHICH LEADS BETTER CONCENTRATION. **(METHOD OF LEARNING : PARTICIPATORY)**
6. FROM TIME TO TIME GROUP DISCUSSION (BOTH RELATED TO SYLLABUS AND OUT OF SYLLABUS) IS ORGANISED FOR THE STUDENTS WHERE THEY PUT IN THEIR OWN VIEWS RELATED TO THE TOPIC UNDER DISCUSSION. **(METHOD OF LEARNING : PARTICIPATORY AS WELL AS BRAIN STORMING)**
7. STUDENTS ARE SOMETIMES ASKED TO COME PREPARED AND EXPLAIN A PARTICULAR TOPIC WHICH IS AGAIN EXPLAINED BY ME. **(METHOD OF LEARNING : PARTICIPATORY AS WELL AS EXPERIMENTAL)**
8. AT THE END OF SOME CHAPTERS AFTER ALL THE IMPORTANT CONCEPTS ARE EXPLAINED TO THEM, SOME SPECIAL QUESTIONS ARE DEVELOPED AND STUDENTS ARE ASKED TO ANSWER THEM.
9. QUIZ, CLASS TESTS ARE ORGANISED TO ASSESS THE UNDERSTANDING OF THE CHAPTERS TAUGHT IN THE CLASS.
10. STUDENTS ARE ALWAYS ENCOURAGED TO PREPARE THEIR OWN NOTES AND GET IT CHECKED BY ME WHENEVER REQUIRED. **(METHOD OF LEARNING : PARTICIPATORY)**
11. AFTER THE COMPLETION OF A PARTICULAR UNIT, THE STUDENTS ARE ASKED TO GO THROUGH THE PREVIOUS YEAR'S QUESTION PAPERS AND PUT UP THEIR QUERRIES IF ANY. **(METHOD OF LEARNING : PARTICIPATORY)**

12. AFTER COMPLETION OF THE WHOLE SYLLABUS, REVISIONARY AND DOUBT CLEARANCE CLASSES ARE ORGANISED IN WHICH THEY ARE GIVEN IMPORTANT QUESTIONS (BOTH PRACTIACL AND THEORITICAL).
13. STUDENTS ARE AT TIMES ASKED TO PREPARE FOR CLASS PRESENTATION WITH THE HELP OF POWER POINT PRESENTATION AND DEMONSTRATE IT IN FRONT OF THE CLASS. THIS ENHANCES THE CONFIDENCE OF THE STUDENTS AND ALSO HELP THEM TO HANDLE ICT TOOLS. **(METHOD OF LEARNING : PARTICIPATORY)**
14. NOTES ON THEORY PORTION IS SHARED WITH THE STUDENTS THROUGH WHATSAPP GROUP WHICH THEY ARE ASKED TO NOTE DOWN IN THEIR NOTEBOOK WHICH IS LATER EXPLAINED IN THE CLASS.

Topic	Period Required	Detailed Teaching Plan
<p>Unit 1: Introduction : Meaning, Objectives and Advantages of Cost accounting, Cost concepts and Classification, Elements of costs, Installation of costing system, difference between cost accounting and financial Accounting, Role of Cost accountant in an organization.</p>	16 classes	<p>Concept about any topic is made clear to the students in detail with the help of book through Lecture and later on practical questions based on the topic taught is solved in class. From time to time oral questions are asked to the students to check their understanding about the topic already discussed. Some Practical Questions are given to be solved at home and doubts related to that are discussed in the next class. Moreover students who have solved the sum are asked to resolve the doubts of other students. Notes are given in the whatsapp group from where students copy it down in their notebook. After this the concept is explained to the students.</p>
<p>Unit 2: Accounting of Cost: Material and Labour: a) materials: Material/Inventory Control techniques. Accounting and control of Purchases, Storage and Issue of Material, Methods of pricing of Material Issues – FIFO, LIFO, Simple Average, Weighted Average, replacement, Standard cost. Treatment of Material Losses. b) Labour: Accounting and Control of Labour Cost. Time Keeping and time booking. Control and treatment of Idle Time and Overtime, Labour turnover and fringe benefit. Methods of Wage Payment and the Incentive schemes- Taylor’s Differential Piece wage, Rate , Halsey and Rowan Premium Plan.</p>	20 classes	<p>_____ do _____</p>
<p>Unit 3: Elements of Cost: Overheads : Classification, Allocation, Apportionment and Absorption of Overheads, Under and Over absorption of Overhead. Capacity level and Costs; Treatment of certain items in costing like interest on Capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.</p>	12 classes	<p>_____ do _____</p>
<p>Unit 4: Method of Costing :Unit Costing; Job Costing; Contract Costing; Process Costing (Process Losses, valuation of work in progress, Joint and by-products) Service costing (only Transport) .</p>	10 classes	Same as given in Procedure.
<p>Unit 5: Book Keeping in Cost Accounting : Intergral and non integral system; Reconciliation of Cost Accounts and Financial Accounts</p>	6 classes	

WOMEN'S COLLEGE, TINSUKIA

TEACHING PLAN OF DR. NEHAL CHHALANI

PAPER TITLE : ENTREPRENEUSHIP DEVELOPMENT-I

PAPER CODE : SEC-403

CLASS: B.COM 4TH SEMESTER UNDER CBCS

Details of the unit/course allotted	Unit I and II under the course is to be handled by me.
Time/no. of classes needed	Approx. 25-30 classes.
Method to be applied	Lecture, Discussion, ICT Tools, Quiz, Group Discussion .
Teaching material	Books, reference material, internet.
Teaching Methodology	Concept about any topic is made clear to the students in detail with the help of book through Lecture. From time to time oral questions are asked to the students to check their understanding about the topic already discussed. At the end on completion of the whole syllabus, an attempt is made to hold some revisionary classes where any doubt related to any topic is discussed. Also previous years Question Papers are solved and discussed.