

Maharaja Manindra Chandra College

Lesson Plan 2025-2026, Undergraduate Course

(under CCF 2022 and NEP-2020)

Department of Commerce [4 Year and 3 Year (MDC)]

Semester: I

Name of the Faculty	Paper Name/Code	Allotted Sub-Topic	Time Period (Month/Year)	Number of Lectures
Prof. Debabrata Mukherjee	DSC (Major) – Financial Accounting I	Introduction: <ul style="list-style-type: none"> Nature of accounting, Users of accounting information, Qualitative characteristics of accounting information. Double entry book keeping system, Accounting Cycle, Recording of transaction. Bases of accounting. Basic concepts and conventions. 	1 st week of September 2025	4
Prof. Debabrata Mukherjee	DSC (Major) – Financial Accounting I	Concepts for determination of business income: <ul style="list-style-type: none"> Concept of revenue recognition and recognition of expenses. Inventories. Depreciation. Reserves and provisions. Capital and revenue expenditures and receipts. Rectification entry. 	2 nd week of September - 3 rd week of September 2025 And 1 st week of November – 2 nd week of November 2025	16
Dr. Soumya Mukherjee	DSC (Major) – Financial Accounting I	Final accounts of Trading Concern: <ul style="list-style-type: none"> Preparation of financial statements. 	1 st week of September - 2 nd week of September 2025	8
Dr. Sanjib Kumar Pakira	DSC (Major) – Financial Accounting I	Financial statements of not for profit organisations and from Incomplete records:	1 st week of September - 2 nd week of	8

		<ul style="list-style-type: none"> Preparation of Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet. 	September 2025	
Dr. Soumya Mukherjee	DSC (Major) – Financial Accounting I	Sectional and Self-balancing ledger: <ul style="list-style-type: none"> Concept of sectional balancing, preparation of control accounts, Self-balancing Ledger. 	3 rd week of September 2025	4
Prof. Hiranmay Banerjee	Principles and Practice of Management (Minor)	Introduction: <ul style="list-style-type: none"> Management-definition, importance, functions, levels of management, managerial tasks and skills. Management theories - Classical (Taylor & Fayol), Neo-classical (Elton mayo & Mary Parker Follet) and Modern School of management (Peter Drucker & Michael Porter) Managerial roles (Mintzberg), Social Responsibility of Management and its significance. 	1 st week of September - 3 rd week of September 2025	6
Dr. Sanjib Kumar Pakira	Principles and Practice of Management (Minor)	Planning: <ul style="list-style-type: none"> Meaning, nature, purpose, types, premises, elements of planning and limitations of planning; Strategic planning concept, process and importance. Decision Making - concept, importance; Environment analysis and SWOT analysis [concept and elements]. 	3 rd week of September 2025	4
Prof. Srijita Mandal	Principles and Practice of Management (Minor)	Organizing: <ul style="list-style-type: none"> Concept, need, principles, steps in organising. Different organization structure [line, staff, functional, project and new organisational structure – basic concepts]. Departmentation-need, basis. Delegation of Authority-elements, principles; Centralization and Decentralization of Authority. 	1 st week of September – 2 nd week of September 2025	8

		<ul style="list-style-type: none"> Span of Management; concept and factors determining span of management. 		
Prof. Srijita Mandal	Principles and Practice of Management (Minor)	Directing and Leadership: <ul style="list-style-type: none"> Directing: concepts, elements and importance. Leadership: Concept, importance, types, Major theories of Leadership (Likert's system four theory, Blake and Mouton's Managerial Grid theory, Fred Fiedler's situational leadership, Tannenbaum & Schmidt's Behavioural Model, Trait theory of leadership). 	3 rd week of September 2025 and 1 st week of November 2025	8
Dr. Soumya Mukherjee	Principles and Practice of Management (Minor)	Motivation, Co-ordination and Control: <ul style="list-style-type: none"> Motivation: Concept, steps, importance, Motivation theories: Maslow's Need-Hierarchy theory, Herzberg's Two factor theory and McGregor's theory of X and Y. Coordination: concepts, importance, principles. Control: concepts, importance and Managerial tools of control. 	1 st week of November – 2 nd week of November 2025	8
Dr. Sanjib Kumar Pakira	Entrepreneurship Development (SEC)	Unit 1: <ul style="list-style-type: none"> Entrepreneur: meaning, features, functions and different types (Innovative, imitating, fabian, drone, social, intrapreneur, technopreneur, ecopreneur). Entrepreneurship Meaning, elements, determinants and importance; need for creativity and innovation in Entrepreneurship. Role of family business in India, Conflict in family business and its resolution. The contemporary role models in Indian business [including Women Entrepreneur]: their values, business philosophy and behavioural orientations. 	1 st week of November – 2 nd week of November 2025	8

Prof. Hiranmay Banerjee	Entrepreneurship Development (SEC)	Unit 2: <ul style="list-style-type: none"> 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. 	1 st week of November – 2 nd week of November 2025	4
Prof. Srijita Mandal	Entrepreneurship Development (SEC)	Unit 3: <ul style="list-style-type: none"> Sources of business ideas [concept and features] and tests of feasibility [concept and objective], innovation life cycle, creative process. Significance of writing the business plan/project proposal; Concept, importance and contents of business plan/project proposal. Designing business processes, location, layout, operation, planning & control. Preparation of feasibility study report and project report [Unit to be studied along-with Case Studies as far as practicable]. 	2 nd week of November - 3 rd week of November 2025	8
Prof. Hiranmay Banerjee	Entrepreneurship Development (SEC)	Unit 4: <ul style="list-style-type: none"> Mobilizing Resources for entrepreneurship, Need for finance in entrepreneurship. Micro, Small and Medium Enterprises: meaning, advantages and disadvantages. Startup: mobilizing resources for start-up: Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal 	3 rd week of November – 4 th week of November 2025	4

		customers, basic startup problems, methods to solve startup problems.		
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Note: Tutorial or remedial classes - December 2025.

Signature

Head of the Department