

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

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

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

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