

**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: III***

<b>Name of the Faculty</b>	<b>Paper Name/Code</b>	<b>Allotted Sub-Topic</b>	<b>Time Period (Month/Year)</b>	<b>Number of Lectures</b>
Dr. Soumya Mukherjee	DSC (Major) – Cost Accounting -II	<b>Cost Book-keeping:</b> Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation.	1 <sup>st</sup> week of December 2025	3
Dr. Soumya Mukherjee	DSC (Major) – Cost Accounting -II	<b>Activity Based Costing:</b> Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems).	2 <sup>nd</sup> week of December 2025	3
Prof. Srijita Mandal	DSC (Major) – Cost Accounting -II	<b>Costing Methods-I:</b> <ul style="list-style-type: none"> <li><b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing), Batch Costing- Basic Concepts.</li> <li><b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit, valuation of Work-in-progress.</li> </ul>	1 <sup>st</sup> week of December - 2 <sup>nd</sup> week of December 2025	6

		<ul style="list-style-type: none"> <li>• <b>Service Costing</b> - Introduction; Transport only.</li> </ul>		
Prof. Hiranmay Banerjee	DSC (Major) – Cost Accounting -II	<b>Costing Methods-II:</b> <b>Process Costing:</b> Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit. Valuation of WIP (under FIFO & Average) and Equivalent units (excluding intermediary process).	1 <sup>st</sup> week of December - 2 <sup>nd</sup> week of December 2025	4
Prof. Debabrata Mukherjee	DSC (Major) – Cost Accounting -II	<b>Joint Product &amp; By Product:</b> Meaning, treatment and apportionment of cost; valuation of stock and decision relating to further processing.	1 <sup>st</sup> week of December - 2 <sup>nd</sup> week of December 2025	6
Prof. Debabrata Mukherjee	DSC (Major) – Direct Tax I	<b>Unit 1:</b> <ul style="list-style-type: none"> <li>• Basic Concepts &amp; Definitions Under IT Act.</li> <li>• Residential status and incidence of Tax.</li> </ul>	3 <sup>rd</sup> week of December 2025	3
Prof. Hiranmay Banerjee	DSC (Major) – Direct Tax I	<b>Unit 2:</b> <ul style="list-style-type: none"> <li>• Incomes which do not form part of Total Income.</li> <li>• Agricultural Income.</li> </ul>	3 <sup>rd</sup> week of December 2025	2
Prof. Debabrata Mukherjee	DSC (Major) – Direct Tax I	<b>Unit 3:</b> <ul style="list-style-type: none"> <li>• Heads of Income and provisions governing Heads of Income: Salaries.</li> </ul>	1 <sup>st</sup> week of January - 2 <sup>nd</sup> week of January 2026	6
Prof. Srijita Mandal	DSC (Major) – Direct Tax I	<b>Unit 4:</b> <ul style="list-style-type: none"> <li>• Heads of Income and provisions governing Heads of Income: Income from House Property.</li> </ul>	3 <sup>rd</sup> week of December 2025 and 1 <sup>st</sup> week of January 2026	6
Dr. Soumya Mukherjee	DSC (Major) – Direct Tax I	<b>Unit 5:</b> Heads of Income and provisions governing Heads of Income: <ul style="list-style-type: none"> <li>• Profits and Gains of Business or Profession.</li> <li>• Capital Gains.</li> <li>• Income from other sources.</li> </ul>	3 <sup>rd</sup> week of December 2025 and 1 <sup>st</sup> week of January - 2 <sup>nd</sup> week of January 2026	9

Prof. Srijita Mandal	Consumer Behaviour (Minor M1)	<b>Consumer Behaviour:</b> <ul style="list-style-type: none"> <li>• Concept and importance of Consumer Behaviour.</li> <li>• Consumer Behaviour Model - Nicosia Model, Howard Sheth Model.</li> <li>• Marketing Ethics.</li> </ul>	2 <sup>nd</sup> week of January 2026	3
Dr. Soumya Mukherjee	Consumer Behaviour (Minor M1)	<b>Determinants of Consumer Behaviour:</b> <ul style="list-style-type: none"> <li>• Consumer as an Individual, Need, Motivation.</li> <li>• Personality, Perception, Learning Attitude.</li> <li>• Communication persuasion.</li> <li>• Consumers in their Social &amp; Cultural Setting, the family, Social Class, Cross-Cultural Consumer Behaviour.</li> </ul>	3 <sup>rd</sup> week of January 2026	3
Prof. Hiranmay Banerjee	Consumer Behaviour (Minor M1)	<b>Consumer Decision-making Process:</b> <ul style="list-style-type: none"> <li>• Personal and Societal Influence &amp; Opinion</li> <li>• Consumer decision making process (Product: Goods &amp; Services).</li> </ul>	1 <sup>st</sup> week of January 2026	2
Prof. Hiranmay Banerjee	Consumer Behaviour (Minor M1)	<b>Consumer Behaviour &amp; Society:</b> <ul style="list-style-type: none"> <li>• Health-care Marketing</li> <li>• Political Marketing</li> <li>• Social Marketing</li> <li>• Environmental Marketing</li> <li>• Public Policy &amp; Consumer Protection</li> </ul>	2 <sup>nd</sup> week of January 2026	2
Prof. Hiranmay Banerjee	Consumer Behaviour (Minor M1)	<b>Consumer Behaviour and Market Research:</b> <ul style="list-style-type: none"> <li>• Relevance of Marketing Information System.</li> <li>• Market Research in assessing Consumer Behaviour</li> </ul>	3 <sup>rd</sup> week of January 2026	2
Prof. Raja Paul	Computerized Accounting and Introduction to Data Science (SEC)	<b>Module I: Computerised Accounting</b>	1 <sup>st</sup> week of December – 3 <sup>rd</sup> week of December 2025	6

Prof. Raja Paul	Computerized Accounting and Introduction to Data Science (SEC)	<b>Module I: Digitalisation in India</b>	1 <sup>st</sup> week of January – 2 <sup>nd</sup> week of January 2026	4
Prof. Srijita Mandal	Computerized Accounting and Introduction to Data Science (SEC)	<b>Module II: Database Applications</b>	3 <sup>rd</sup> week of January 2026	3
Prof. Siddhartha Das	Computerized Accounting and Introduction to Data Science (SEC)	<b>Module II: Advance Data Management with Spread Sheet</b>	1 <sup>st</sup> week of December – 3 <sup>rd</sup> week of December 2025	6
Prof. Siddhartha Das	Computerized Accounting and Introduction to Data Science (SEC)	<b>Module II: Tables and Formatting</b>	1 <sup>st</sup> week of January - 2 <sup>nd</sup> week of January 2026	4

**Note: Tutorial or remedial classes - February 2026.**

Signature

Head of the Department