

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

Name of the Faculty	Paper Name/Code	Allotted Sub-Topic	Time Period (Month/Year)	Number of Lectures
Dr. Soumya Mukherjee	DSC (Major) – Cost Accounting -II	Cost Book-keeping: 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 st week of December 2025	3
Dr. Soumya Mukherjee	DSC (Major) – Cost Accounting -II	Activity Based Costing: Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems).	2 nd week of December 2025	3
Prof. Srijita Mandal	DSC (Major) – Cost Accounting -II	Costing Methods-I: <ul style="list-style-type: none"> • Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing), Batch Costing- Basic Concepts. • Contract Costing - 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. 	1 st week of December - 2 nd week of December 2025	6

		<ul style="list-style-type: none"> • Service Costing - Introduction; Transport only. 		
Prof. Hiranmay Banerjee	DSC (Major) – Cost Accounting -II	<p>Costing Methods-II:</p> <p>Process Costing: 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).</p>	1 st week of December - 2 nd week of December 2025	4
Prof. Debabrata Mukherjee	DSC (Major) – Cost Accounting -II	<p>Joint Product & By Product:</p> <p>Meaning, treatment and apportionment of cost; valuation of stock and decision relating to further processing.</p>	1 st week of December - 2 nd week of December 2025	6
Prof. Debabrata Mukherjee	DSC (Major) – Direct Tax I	<p>Unit 1:</p> <ul style="list-style-type: none"> • Basic Concepts &Definitions Under IT Act. • Residential status and incidence of Tax. 	3 rd week of December 2025	3
Prof. Hiranmay Banerjee	DSC (Major) – Direct Tax I	<p>Unit 2:</p> <ul style="list-style-type: none"> • Incomes which do not form part of Total Income. • Agricultural Income. 	3 rd week of December 2025	2
Prof. Debabrata Mukherjee	DSC (Major) – Direct Tax I	<p>Unit 3:</p> <ul style="list-style-type: none"> • Heads of Income and provisions governing Heads of Income: Salaries. 	1 st week of January - 2 nd week of January 2026	6
Prof. Srijita Mandal	DSC (Major) – Direct Tax I	<p>Unit 4:</p> <ul style="list-style-type: none"> • Heads of Income and provisions governing Heads of Income: Income from House Property. 	3 rd week of December 2025 and 1 st week of January 2026	6
Dr. Soumya Mukherjee	DSC (Major) – Direct Tax I	<p>Unit 5:</p> <p>Heads of Income and provisions governing Heads of Income:</p> <ul style="list-style-type: none"> • Profits and Gains of Business or Profession. • Capital Gains. • Income from other sources. 	3 rd week of December 2025 and 1 st week of January - 2 nd week of January 2026	9

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

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

Note: Tutorial or remedial classes - February 2026.

Signature

Head of the Department