

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: V

Name of the Faculty	Paper Name/Code	Allotted Sub-Topic	Time Period (Month/Year)	Number of Lectures
Prof. Srijita Mandal	DSC (Major) – Corporate Accounting	<p>Company – Introduction and Accounting for Shares & Debentures:</p> <ul style="list-style-type: none"> • Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return. • Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity. • Right and Bonus Share – Rules, Accounting. • Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. • Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS. 	1 st week of November – 2 nd week of November 2025	6
Dr. Soumya Mukherjee	DSC (Major) – Corporate Accounting	<p>Buy back and Redemption:</p> <ul style="list-style-type: none"> • Buy Back of Securities – meaning, rules and Accounting. 	1 st week of November – 2 nd week of	6

		<ul style="list-style-type: none"> Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares). Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund 	November 2025	
Dr. Sanjib Kumar Pakira	DSC (Major) – Corporate Accounting	<p>Company Final Accounts:</p> <ul style="list-style-type: none"> Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend (out of current profit, out of past reserve). Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax) 	1 st week of November – 2 nd week of November 2025	6
Prof. Hiranmay Banerjee	DSC (Major) – Corporate Accounting	<p>Valuation:</p> <ul style="list-style-type: none"> Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value 	1 st week of November – 2 nd week of November 2025	6
Prof. Debabrata Mukherjee	DSC (Major) – Corporate Accounting	<p>Investment Accounts:</p> <ul style="list-style-type: none"> Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; 	1 st week of November – 2 nd week of November 2025	4

		Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.		
Prof. Debabrata Mukherjee	DSC (Major) – Company Law	Introduction to Company: Company [Meaning and Features] Body Corporate, Kinds of Companies (Definition and Features)– One Person Company, Private Company, Public Company, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Dormant company, Lifting of corporate veil [brief concept] Brief concept of MCA 21.	3 rd week of November – 4 th week of November 2025	4
Prof. Hiranmay Banerjee	DSC (Major) – Company Law	Formation of a Company: Steps in formation of a Company, Promotion Stage–Promoter [Meaning& Functions], Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Prospectus, [Concept &Types] Misstatement in prospectus and its consequences.	3 rd week of November – 4 th week of November 2025	6
Dr. Sanjib Kumar Pakira	DSC (Major) – Company Law	Company Administration: Director (Concept and Definition), DIN Qualification, Disqualification, Appointment, Rights, Duties, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition)– Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director[Appointment and Role]; CSR (Sec 135): (Basic concept).	3 rd week of November – 4 th week of November 2025	6

Dr. Soumya Mukherjee	DSC (Major) – Company Law	Share Capital & Debenture: Share & Share Capital- Definition and Types, Difference between shares and stock; Allotment and Forfeiture of Shares, Alteration of Share Capital: Bonus, Right, Capital Reduction, Buyback, ESOP, Sweat Equity, Share Certificate-Physical, Demat System; Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.	3 rd week of November – 4 th week of November 2025	6
Prof. Srijita Mandal	DSC (Major) – Company Law	Corporate Meetings: Corporate Meetings - Types of Corporate Meetings (Shareholder and Board); Shareholders Meeting- Annual General Meeting, Extraordinary General meeting, Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes [Section 118}, Postal Ballot, Virtual meeting [to conduct AGM] E- voting, Video Conferencing, Board Meetings [Brief concept].	3 rd week of November – 4 th week of November 2025	6
Dr. Soumya Mukherjee	Product & Pricing Management (Minor M3)	Introduction to Product Management: <ul style="list-style-type: none"> Product: Basic concept of product, levels, Marketing Mix: 4Ps & 7Ps, Marketing Mix for Agricultural products, Product Mix Decisions. Product-Life-Cycle: Concept, Operationalisation of PLC. Product Portfolio: Concept, Product Portfolio matrix and its importance, BCG Model. 	1 st week of December – 2 nd week of December 2025	6
Prof. Debabrata Mukherjee	Product & Pricing Management (Minor M3)	Market Segmentation: Concept, Importance and bases (including Rural Market segmentation)	1 st week of December – 2 nd week of December 2025	4
Prof. Srijita Mandal	Product & Pricing Management (Minor M3)	New Product Development: <ul style="list-style-type: none"> Concept, Importance, Stages, Reasons for failure of a new product. 	1 st week of December 2025	3

		<ul style="list-style-type: none"> Adoption process, Market Diffusion 		
Prof. Srijita Mandal	Product & Pricing Management (Minor M3)	<p>Packaging and Branding (including Rural Marketing & International Marketing):</p> <p>Packaging:</p> <ul style="list-style-type: none"> Concept, Functions, Types of packaging, Packaging Strategies, Legal and Ethical aspects of packaging, Packaging and Labelling <p>Branding:</p> <ul style="list-style-type: none"> Concept, Importance of function, Different Types of Brand and Branding, Principles of Branding, Positioning and repositioning strategies, Basic concepts of Brand-equity. 	2 nd week of December 2025	3
Prof. Hiranmay Banerjee	Product & Pricing Management (Minor M3)	<p>Pricing Management:</p> <ul style="list-style-type: none"> Concept of Pricing and Pricing Management. Pricing as an element of Marketing Mix (In special reference to Retailing, Service, Rural & International Marketing). Importance of pricing in consumer buying process. Determining factors of effective pricing. Pricing approaches &methods. Pricing in the Indian & International Context. Regulatory Price Environment. 	1 st week of December – 2 nd week of December 2025	6
Prof. Debabrata Mukherjee	Marketing Communications (Minor M4)	<p>Introduction to Communication Process:</p> <ul style="list-style-type: none"> Marketing Communication: Concept (AIDA Model) & Importance. Barriers to Marketing Communication. Social Media & Digital Marketing: Concepts 	3 rd week of December 2025 and 1 st week of January 2026	4

		(Relevance, Objective & Prospects)		
Prof. Hiranmay Banerjee	Marketing Communications (Minor M4)	<p>Communication Mix:</p> <ul style="list-style-type: none"> • Concept (Need and Objective) & Elements. • Communication in Retail Management (Features, Objectives, Tools and Strategies). • Communication in Service Marketing (Features, Objectives, Tools and Strategies). • Communication in Rural Marketing (Features, Objectives, Tools and Strategies). • Communication in International Marketing (Features, Objectives, Tools and Strategies). 	3 rd week of December 2025 and 1 st week of January 2026	6
Dr. Soumya Mukherjee	Marketing Communications (Minor M4)	<p>Advertising Process:</p> <ul style="list-style-type: none"> • Advertising: Definition, Objective, Importance, Types & Function. • Advertising Process & Advertising Budget. • Legal, Ethical & Economic aspects of Advertising. • Advertising Appeal. • Copy Writing (Headline, Illustration, Message). • Copy Type. • Campaign Planning. • Different Types of Media. • Media Planning and Scheduling. 	3 rd week of December 2025 and 1 st week of January 2026	6
Prof. Srijita Mandal	Marketing Communications (Minor M4)	<p>Impact of Advertising:</p> <ul style="list-style-type: none"> • Advertising Agency Vs Advertising Department. • Relationships with Clients. 	3 rd week of December 2025	3

		<ul style="list-style-type: none"> • Measuring Advertising Effectiveness. 		
Prof. Srijita Mandal	Marketing Communications (Minor M4)	<p>Sales Promotion:</p> <ul style="list-style-type: none"> • Meaning, Nature, Type, Function and Limitation. • Sales Promotion Techniques (Sample Distribution, Coupon, Price off premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions. 	1 st week of January 2026	3
Prof. Srijita Mandal	Accounting Theory and Regulation (MDC Major)	<p>Introduction to Accounting Theory:</p> <ul style="list-style-type: none"> • Concept of accounting theory; relation with practice; Approaches to accounting theory (Inductive and Deductive), Need for the study of accounting theory. GAAP. • Capital: Meaning, capital maintenance concepts; Relation between Capital and Income (Stock and Flow), Limitations of Historic Cost accounting; Introduction to Fair Value accounting. 	2 nd week of January 2026	3
Prof. Debabrata Mukherjee	Accounting Theory and Regulation (MDC Major)	<p>Introduction to Accounting Standard:</p> <ul style="list-style-type: none"> • Financial accounting standards: concept, benefits, procedure for issuing accounting standards (ASs) in India. Need and challenges for a global standard, IFRS (concept only), Concept of adoption and convergence, Introduction to Ind AS (concept only). 	2 nd week of January 2026	3
Dr. Soumya Mukherjee	Accounting Theory and Regulation (MDC Major)	<p>Accounting Standards (ASs):</p> <ul style="list-style-type: none"> • AS 1: Disclosure of Accounting Policies. • AS 2: Valuation of Inventories. 	2 nd week of January 2026	3

		<ul style="list-style-type: none"> • AS 4: Contingencies and Events Occurring after the Balance Sheet Date. • AS 5: Net Profit or Loss for the period, prior period items, and change in accounting policies. • AS 9: Revenue Recognition (Revised). • AS 10: Property, Plant and Equipment. • AS 13: Accounting for Investment. • AS 16: Borrowing Costs. • AS 20: Earnings per Share 		
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Note: Tutorial or remedial classes - January 2026.

Signature

Head of the Department