

**Teaching Plan**  
**Academic Session: 2025-26**  
**Department of Commerce**  
**Jagannath Barooah College, Jorhat**

**Name of the Teacher: Dr. Ajit Chandra Das**  
**Semester: ODD & EVEN**

Class/Semester	Title & Code of The Paper Allotted (Credit)	Method of Teaching	Teaching Material	Unit	Topic	Period/Hours Required	Details of the Contents	Remarks / Books
Sem I (Odd)	<b>FINANCIAL ACCOUNTING COMMJ-011(4)</b>	Lecture, PPT, Discussion	Textbook , Diagrams ,	2,3 & 5	<b>Business Income, Final Accounts, Accounting for Hire Purchase and Instalment Systems, Departmental Accounts, Accounting For Dissolution of the Partnership Firm</b>	43	<b>Measurement of business income-Net incom. Objectives of measurement. Revenuerecognition</b>  Inventory RecordSystems: periodic and perpetual. Methods: FIFO,LIFO and Weighted Average.	Tulsian,P .C.FinancialAccounting, PearsonEducation

							<p>Preparation of financial statements of non-corporate business entities with adjustments. Calculation of interest, partial and full repossession, Hire purchase trading, stock and debtors system; Concepts of operating and financial lease</p> <p>Preparation of departmental accounts, apportionment of common cost; Preparation of Departmental Trading and P/L account,</p>	
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							Consolidated Trading and P/L account; inter departmental transfer of goods at cost. Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution	
Sem II (Even)	<b>COMMERC E FOR EVERYONE COMMU-011  (3)</b>	Lecture, PPT, Discussion	Textbook , Diagrams	1,2,3,4 &5	Concept of Business Organization and Management S <b>Introduction to Accounting Transactions and recording of transaction Preparation of Financial Statement</b>	45	Concept and characteristics of business, vocation, profession and occupation. Different types of business organisation: sole proprietorship, partnership and	Accounta ncy By Sandeep Garg

					<b>Accounting Standards</b>		<p>company form of business, nature and characteristics. Concept of business management: nature, characteristics and principles</p> <p>objectives and relevance to business establishment and other organisations and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some basic terms- transaction, account, asset, liability, capital, expenditure and expense, income, revenue, gain, profit, surplus, loss, deficit, debit, credit, accounting year, financial year</p> <p>transactions and events, basis of recording, vouchers and other basis. Recording of</p>	
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							<p>transactions: personal account, real account and nominal account. Rules for debit and credit, double entry system, journalising transactions, preparation of ledgers, cash book including bank transaction</p> <p>Fundamental accounting equation, concept of revenue and capital, preparation of financial statements</p> <p>Concept, benefits, Process of formulation of accounting standards including Ind AS. International Financial Reporting Standards (IFRS): meaning, need and scope.</p>	
Sem III (Even)	<b>CORPORATE ACCOUNTING- GCOMMJ-</b>	Lecture, PPT, Discussion	Textbook , Diagrams	1 & 3	<b>Accounting for Share Capital &amp; Debentures, Valuation of Goodwill and Valuation of Share</b>	15	<p>Issue, forfeiture and reissue of forfeited shares: concept &amp; process of book building; Issue of rights and bonus</p>	Corporate Accounting By Jain and

	<b>031(4)</b>				<b>es</b>		shares;Buy backof shares;Redemption ofpreference shares; IssueandRedemptio nofDebentures Conceptsandcalculati on	Narrang
Sem IV (Even)	<b>COST ACCOUNTIN GCOMMA- 042(4)</b>	Lecture, Seminar	Textbook , Diagrams	1,2 & 4	<b>Introduction, ElementsofCost:M aterialandLabour, MethodsofCosting</b>	43	FIFO,LIFO,SimpleAver age,WeightedAverage ,Replacement,Standar dCost.TreatmentofMa terialLossesLabour:Ac countingandControlof labourcost.Timekeepi ngandtimebooking.Co nceptandtreatmentofi dletime,overtime,labo urturnoverandfringe benefits.Methodsofwa gepaymentandtheIn centiveschemes- Halsey,Rowan,Taylo r'sDifferentialpiecew age.	Advanced Cost Accounti ng By Jain and Narrang

							<p>Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Primary and Secondary distribution of overhead cost. Method of allocation of factory overhead cost.</p> <p>Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).</p>	
2 <sup>nd</sup> Semester (M.COM)	Financial Management and Policy (PCOMC 202-4 credit)	Lecture, presentation, discussion	Text book	1,2 &3	<b>Introduction Investment Decisions Financing Decisions</b>	36	<p><b>Introduction</b> Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model)</p>	Pandey, I. M., Financial Management, Vikas Publishing

							<p>del),Valuationo fsecurities– BondsandEquit ies</p> <p>TheCapitalBudg etingProcess,Ca shflowEstimatio n,PaybackPerio dMethod,Accou ntingRateofRetu rn,NetPresentV alue(NPV),NetT erminalValue,In ternalRateofRet urn(IRR),Profita bilityIndex,Capi talbudgetingun derRisk– CertaintyEquiva lentApproachand Risk- AdjustedDiscou ntRate</p> <p>CostofCapitalandFina ncingDecision:Source soflong- termfinancingEstimat ionofcomponentsofco</p>	
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							<p>st of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –</p> <p>Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure Concept of WC, factors affecting WC, Gross and net WC, Cash mgmt, receivable mgmt, inventory Mgmt.</p>	
5th semester (Odd)	Financial Management (COMMJ-051-4)	Lecture, Practical, presentation, discussion	Text book	1,2 &3	<b>Introduction Investment Decisions Financing</b>	36	<p>Nature, scope and objective of Financial Management, Time value of money, Risk and return (including</p>	Pandey, I. M., Financial Management, Vikas Publ

	credit)				ecisions		<p>CapitalAssetPricingModel),Valuationofsecurities – BondsandEquities</p> <p>TheCapitalBudgetingProcess,CashflowEstimation,PaybackPeriodMethod,AccountingRateofReturn,NetPresentValue(NPV),NetTerminalValue,InternalRateofReturn(IRR),ProfitabilityIndex,CapitalbudgetingunderRisk– CertaintyEquivalentApproachandRisk-AdjustedDiscountRate</p> <p>CostofCapitalandFinancingDecision:Source</p>	ishing
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							so long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure	
Sem I (Odd)	<b>COMMERCE FOR EVERYONE</b> <b>COMMU-011</b> <b>(3)</b>	Lecture, PPT, Discussion	Textbook, Diagrams	1,2,3,4 & 5	Concept of Business Organization and Management S <b>Introduction to Accounting Transactions and recording of</b>	45	Concept and characteristics of business, vocation, profession and occupation. Different types of business organisation: sole	Accountancy By Sandeep Garg

					<b>transaction</b> <b>Preparation of</b> <b>Financial Statement</b> <b>Accounting</b> <b>Standards</b>	<p> proprietorship,  partnership and  company form of  business, nature and  characteristics. Concept  of business  management: nature,  characteristics and  principles </p> <p> objectives and  relevance to business  establishment and other  organisations and  individuals. Accounting  information: meaning,  users and utilities,  sources of accounting  information. Some basic  terms- transaction,  account, asset, liability,  capital, expenditure and  expense, income,  revenue, gain, profit,  surplus, loss, deficit,  debit, credit, accounting  year, financial year </p> <p> transactions and events,  basis of recording, </p>	
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							<p>vouchers and other basis. Recording of transactions: personal account, real account and nominal account. Rules for debit and credit, double entry system, journalising transactions, preparation of ledgers, cash book including bank transaction</p> <p>Fundamental accounting equation, concept of revenue and capital, preparation of financial statements</p> <p>Concept, benefits, Process of formulation of accounting standards including Ind AS. International Financial Reporting Standards (IFRS): meaning, need and scope.</p>	
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