

Teaching Plan for the Academic session 2025-2026

Department of Commerce

Jagannath Barooah College, Jorhat

Name of the Teacher: Dr. Apurba Kumar Sharma

Semester : Odd and 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)	Financial Accounting, COMMJ- 011(4)	Lecture, PPT & Discussion	Textbook, Diagrams etc.	1 & 4	Theoretical Framework, Accounting standards, Accounting for Inland Branches	17	<p>Unit1:(a)Theoretical Framework 1) Accounting as an Information System; The users of Financial Accounting Information and their needs; Qualitative Characteristics of Accounting; Functions, advantages and limitations of accounting; The nature of financial accounting principles – Concept and Conventions of Financial Accounting; nature and Scope, limitations of financial accounting. An Overview of artificial intelligence and data analysis in accounting. 2) Accounting standards: Concept, benefits, process of formulation of accounting standards including Ind AS. International Financial Reporting Standards (IFRS):- Meaning, Need and Scope.</p> <p>Unit4: Accounting for Inland Branches:</p>	M.C.Shukla,T.S.Grewalan S.C.Gupta.AdvancedAccounts.Vol.- I.S.Chand&Co.,New Delhi. S.N. Maheshwari, and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi

							Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept- accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	
Sem-III (Odd)	Corporate Accounting COMMJ-031(4)	Lecture, PPT, Discussion	Textbook, Diagrams	2,4,5 & 6	Final Accounts, Amalgamation of Companies, Accounts of Holding Companies/Parent Companies, Banking Companies	41	<p>Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits,</p> <p>Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment,</p> <p>Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard:21(ICAI).</p> <p>Difference between balance sheet of banking and non</p>	Jain, S.P. and K.L. Narang. <i>Corporate Accounting</i> . Kalyani Publishers, New Delhi.

							banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	
Sem-III (Odd)	Commerce for Everyone COMMU-031 (3)	Lecture, PPT, Discussion	Textbook, Diagrams	1,2,3,4 &5	Concept of Business Organization and Management S Introduction to Accounting Transactions and recording of transaction Preparation of Financial Statement Accounting Standards	45	Concept and characteristics of business, vocation, profession and occupation. Different types of business organization: sole proprietorship, partnership and company form of business, nature and characteristics. Concept of business management: nature, characteristics and principles objectives and relevance to business establishment and other organizations 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 transactions and events, basis of recording, vouchers and other basis. Recording of transactions: personal account, real account and nominal account. Rules for debit and credit, double entry system, journalizing transactions,	Accountancy By Sandeep Garg

							preparation of ledgers, cash book including bank transaction Fundamental accounting equation, concept of revenue and capital, preparation of financial statements Concept, benefits, Process of formulation of accounting standards including Ind AS. International Financial Reporting Standards (IFRS): meaning, need and scope.	
Sem-III (Odd )M.Com	Direct Tax PCOMC-303(4)	Lecture, PPT, Discussion	Textbook	1,2 &3	Income Tax Act,1961, Heads of Income and Computation of Total Income under Various Heads, Income of other persons included in Assessee's Total Income	36	<p><i>Basic concepts:</i> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)</p> <p><i>Residential status;</i> Scope of total income on the basis of residential status Exempted income under section Computation of Income under different heads-1 Income from Salaries; Income from house property Computation of Income under different heads-2</p> <p>Profits and gains of business or profession; Capital gains; Income from other sources</p>	Singhania, Vinod K. and Monica Singhania. <i>Students' Guide to Income Tax, University Edition.</i> Taxmann Publications Pvt. Ltd., New Delhi.

							Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses;	
Sem-II (Even)	Commerce for Everyone COMMU-011 (3)	Lecture, PPT, Discussion	Textbook, Diagrams	1,2,3,4 &5	Concept of Business Organization and Management S Introduction to Accounting Transactions and recording of transaction Preparation of Financial Statement Accounting Standards	45	Concept and characteristics of business, vocation, profession and occupation. Different types of business organization: sole proprietorship, partnership and company form of business, nature and characteristics. Concept of business management: nature, characteristics and principles objectives and relevance to business establishment and other organizations 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 transactions and events, basis of recording, vouchers and other basis. Recording of transactions: personal account, real account and nominal	Accountancy By Sandeep Garg

							<p>account. Rules for debit and credit, double entry system, journalizing 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.</p> <p>International Financial Reporting Standards (IFRS): meaning, need and scope.</p>	
Sem-IV (Even)	Income Tax Law And Practices COMMJ- 041(4)	Lecture, PPT, Discussion	Textbook, Diagrams	1,2&3	Introduction, Computation of Income under different heads-1, Computation of Income under different heads-2	43	<p><i>Basic concepts:</i> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)</p> <p><i>Residential status;</i> Scope of total income on the basis of residential status Exempted income under section 10, Income from Salaries; Income from house property</p> <p>Profits and gains of business or profession; Capital gains; Income from other sources</p>	<p>Singhania, Vinod K. and Monica Singhania. <i>Students' Guide to Income Tax, University Edition</i>. Taxmann Publications Pvt. Ltd., New Delhi.</p>

Sem- IV (Even)	Cost AccountingC OMMJ- 043(4)	Lecture, Seminar	Textbook, Diagrams	3,4 & 5	Elements of Cost: Overheads, Methods of Costing, Book Keeping in Cost Accounting	40	<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). Integral and non-integral systems; Reconciliation of cost and financial accounts (14 Lectures)(Marks:1</p> <p><i>Materials</i>:Material/inventory control techniques.Accounting and control of purchases, storage and issue of materials.Methods of pricing of materials issues—</p>	Jain, S.P. and K.L. Narang. <i>Cost Accounting: Principles and Methods</i> . Kalyani Publishers
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