

Teaching Plan for the Academic Session: 2025–26

Department of Commerce

Name of the Teacher: Porag Sarmah

Semester: ODD & EVEN

Class/ Semester	Title & Code of the Paper	Method of Teaching	Teaching Material	Unit	Topic	Period/ Hours Required	Details of the Contents	Remarks / Books
UG Sem IV	Income Tax Law and Practices (COMMA-041)	Lecture, PPT, Discussion, Numerical Illustration, Case Analysis	Text Book, Reference Books, Journals, Software	IV	Aggregation of Total Income, Set-off and Carry Forward of Losses	12	Income of other persons included in assessee's total income; Aggregation of income; Set-off of losses; Carry forward of losses	Singhanian, V.K. & Singhanian, M. <i>Students' Guide to Income Tax</i> ; Ahuja, G. & Gupta, R. <i>Systematic Approach to Income Tax</i> ; Journals: <i>Income Tax Reports, Taxman, Current Tax Reporter</i>
		Lecture, PPT, Problem-Solving Sessions, Practical Illustration	Text Book, Reference Books, Journals, Software	V	Computation of Total Income and Tax Liability	10	Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual and a firm	Singhanian, V.K. & Singhanian, M. <i>Students' Guide to Income Tax</i> ; Ahuja, G. & Gupta, R. <i>Systematic Approach to Income Tax</i> ; Software: V.K. Singhanian, <i>E-filing of Income Tax Returns</i>
		Lecture, PPT, Discussion, Case Illustration	Text Book, Reference Books, Bare Acts	IV	Registration	10	Persons liable for registration; Compulsory registration; Registration procedure; Deemed and casual registration; Amendment, cancellation, and revocation of registration	Bare Acts: CGST Act 2017, IGST Act 2017, CGST Rules 2017; Gupta & Gupta – <i>Students Guide to GST</i>

UG Sem VI	Goods & Service Tax and Customs Act (COMC-602)	Lecture, PPT, Interactive Discussion, Practical Illustration	Text Book, Reference Books, Bare Acts	V	Records and Returns	10	Tax invoice; Credit and debit notes; Accounts and other records; Period of retention of records; Furnishing of returns; Details of outward and inward supplies; Claiming of ITC; Matching, reversal and reclaiming of ITC and output tax liability; Annual return	Singhanian, V.K. – <i>Students Guide to GST & Customs Law</i> ; Bare Acts (CGST/IGST 2017)
		Lecture, PPT, Problem-Solving	Text Book, Reference Books, Bare Acts	VI	Customs Act	15	Role of customs in international trade; Assessable value; Baggage; Bill of entry; Dutiable goods; Exporter; Foreign going vessel/aircraft goods; Import/export manifest; Letter of credit; Types of imports; Types of customs duties; Valuation of customs duty; Import and export procedures	Bare Act: Customs Act 1962; Singhanian, V.K. – <i>Students Guide to GST & Customs Law</i>
PG Sem II	Stock Market (PCOMG201)	Lecture, PPT, Discussion	Text Book and Reference Books	I	Overview of Capital Market	12	Organisational structure of financial system; Financial Markets; Need and functions of capital market; Securities market: products & participants; Functions of securities market; Overview of the depository system in India	Gordon & Natarajan – <i>Capital Market in India</i> ; M.Y. Khan – <i>Indian Financial Systems</i>
		Lecture, PPT, Discussion	Text Book and Reference Books	II	Capital Market Instruments	12	Classification of instruments; Equity shares; Preference shares; Debentures; Sweat equity shares; Differential voting rights; Secured premium notes; Warrants; Convertible bonds; Indexed rate notes; Zero coupon convertible notes; Deep discount bonds; Disaster bonds; Option bonds; Pay-in-kind bonds; Floating rate bonds and notes; Global Depository Receipts; FCCBs; Indian Depository Receipts; Mortgage-backed securities; Futures, options, hedge funds, etc.	Sanjeev Aggarwal – <i>Guide to Indian Capital Market</i> ; V.L. Iyer – <i>SEBI Practice Manual</i>

		Lecture, PPT, Demonstration	Text Book and Reference Books	III	Stock Exchange Trading Mechanism	12	Stock exchange trading mechanism; Market making; Securities lending and borrowing (SLB); Short selling; BSE trading and settlement system; NSE trading and settlement system; Straight-through processing; Direct Market Access (DMA); Demutualization of stock exchanges; SME exchange	Gordon & Natarajan – <i>Capital Market in India</i> ; Sanjeev Aggarwal – <i>Guide to Indian Capital Market</i>
PG Sem IV	Business Ethics and Corporate Governance (PCOMC401)	Lecture, PPT, Discussion, Case Studies	Text Book and Reference Books	I	Introduction to Business Ethics	12	Concept of ethics and morality; Nature of ethics; Concept of business/corporate ethics; Importance and need for business ethics; Approaches to business ethics; Ethical theories; Ethical governance; Code of ethics; Ethics committee	Mallin, C.A. – <i>Corporate Governance</i> ; Sharma, J.P. – <i>Corporate Governance, Business Ethics & CSR</i>
		Lecture, PPT, Interactive Sessions, Case Illustration	Text Book and Reference Books	II	Conceptual Framework for Corporate Governance	12	Concept and need/benefits of corporate governance; Evolution of corporate governance; Principles of corporate governance; Models of corporate governance	Blowfield & Murray – <i>Corporate Responsibility</i> ; Sharma, J.P. – <i>Corporate Governance and Social Responsibility of Business</i>
		Lecture, PPT, Discussion, Case Studies	Text Book and Reference Books	I	Introduction	12	Business Ethics: Meaning, Importance; Ethics in organisational contexts; Sustainability as a goal for business ethics; Approaches and practices; Ethical decision-making process; Codes of ethics; Ethical behaviour of managers; Normative and descriptive ethical theories	Crane & Matten – <i>Business Ethics</i> ; Sherlekar, S.A. – <i>Ethics in Management</i>

UG Sem V	Business Ethics and Human Values (COMMI-051)	Lecture, PPT, Interactive Sessions	Text Book and Reference Books	II	Business Ethics and Management	12	Management process and ethics; Vedantic ethos in management; Hierarchism as an organisational value; Business ethics & cultural ethos; Role of agencies in ensuring ethics in corporations; Setting standards of ethical behaviour; Managing stakeholder relations; Assessing ethical performance; Organising for business ethics management	Mukherjee & Roy – <i>Entrepreneurship Development and Business Ethics</i> ; Sherlekar, S. A. – <i>Ethics in Management</i>
PG Sem I	Accounting Theory (PCOMC102)	Lecture, PPT, Discussion	Text Book and Reference Books	I	Meaning of Accounting Theory	12	Syntactical, semantical, and behavioural accounting theories; Approaches to formulation of accounting theory; Ownership theories – proprietary, entity, and fund theories	Porwal, L.S. – <i>Accounting Theory: An Introduction</i> ; Hendriksen, E.S. – <i>Accounting Theory</i> ; Belkaoui, A. – <i>Accounting Theory</i>
		Lecture, PPT, Discussion	Text Book and Reference Books	IV	Concept of IFRS and Ind AS	12	Concept of IFRS and Ind AS; Key differences between IFRS and Ind AS; Overview of present Ind AS enforced by MCA	Jawahar Lal – <i>Corporate Financial Reporting</i> ; Hendriksen, E.S. – <i>Accounting Theory</i> ; MCA Notifications on Ind AS
		Lecture, PPT, Discussion	Text Book and Reference Books	V	Accounting Regulation in India	12	Need and evolution of accounting regulation in India; Role of MCA, NFRA, NACAAS, SEBI, RBI in enforcing accounting regulation; Role of XBRL in business reporting; Fundamentals and features of XBRL	Jawahar Lal – <i>Accounting Theory and Practices</i> ; Porwal, L.S. – <i>Accounting Theory</i> ; Jawahar Lal – <i>Corporate Financial Reporting</i>
		Lecture, PPT, Discussion, Case Illustration	Text Book and Reference Books, Bare Acts	III	Exemptions from GST	12	Introduction; Relevant definitions; Power of granting exemptions under CGST/IGST Act; Goods exempt from tax; Services exempt from tax	CGST Act 2017; IGST Act 2017; Gupta, S.S. – <i>GST: How to Meet Your Obligations</i>

PG Sem I	GST (PCOMD101.1)	Lecture, PPT, Interactive Discussion, Problem-Solving	Text Book and Reference Books, Bare Acts	IV	Time and Value of Supply	12	(A) Time of Supply – Definitions, Time of supply of goods (Sec 12), Time of supply of services (Sec 13); (B) Value of Supply – Definitions, Determination of value of supply (Sec 15)	Halakandhi, S. – <i>GST (Vastu and Sevakar)</i> ; Bare Acts of CGST/IGST
		Lecture, PPT, Practical Illustration	Text Book and Reference Books, Bare Acts	V	Input Tax Credit	12	Introduction; Relevant definitions; Eligibility & conditions for ITC (Sec 16); Apportionment & blocked credits (Sec 17); Credit in special circumstances (Sec 18); Availment & utilization of ITC	Gupta, S.S. – <i>Vastu and Sevakar</i> ; Bare Acts; Govt. of India – <i>Vastu and Sevakar Vidhan</i>
PG Sem I	Personality Development (PCOMG 101)	Lecture, PPT, Discussion	Text Book and Reference Books	I	Introduction to Personality Development	12	Concept and dimensions of personality; Theories of Freud & Erickson; Significance of personality development; Concept of success and failure – definitions, hurdles, factors for success; Causes of failure; SWOT analysis	Mile, D.J. – <i>Power of Positive Thinking</i> ; Pravesh Kumar – <i>All About Self-Motivation</i>
		Lecture, PPT, Discussion	Text Book and Reference Books	II	Attitude & Motivation	12	Attitude – concept, significance, factors; Positive vs negative attitude – advantages & disadvantages; Ways to develop positive attitude; Motivation – concept, significance; Internal and external motives; Importance of self-motivation; Factors leading to de-motivation	Pravesh Kumar – <i>All About Self-Motivation</i> ; Lucas, Stephen – <i>Art of Public Speaking</i>
		Lecture, PPT, Discussion	Text Book and Reference Books	V	Employability Quotient	12	Resume building; Group discussion techniques; Facing HR and technical interviews; Frequently asked questions; Psychometric testing overview; Mock interview sessions	Andrews, Sudhir – <i>How to Succeed at Interviews</i> ; Lucas, Stephen – <i>Art of Public Speaking</i>

		Lecture, PPT, Discussion, Numerical Illustration	Text Book and Reference Books	IV	Taxation of Individuals, HUFs, Firms, LLPs, AOPs, Trusts, and Companies	12	Taxation of individuals including non-residents, HUFs, firms, LLPs, AOPs, cooperative societies, trusts, charitable and religious institutions; Corporate taxation – classification, tax incidence, computation of taxable income and assessment of tax liability; Dividend Distribution Tax (DDT); Minimum Alternate Tax (MAT); Special provisions relating to companies; Tax Deduction at Source (TDS), Tax Collection at Source (TCS), Recovery and Refund, Advance Tax, Refunds	Singhanian, V.K. & Singhanian, K. – <i>Direct Taxes Law & Practice</i> ; Ahuja & Gupta – <i>Corporate Tax Planning and Management</i>
--	--	-----------------------------------------------------------	----------------------------------------	----	----------------------------------------------------------------------------------------	----	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------

PG Sem III	Direct Tax (PCOMC303)	Lecture, PPT, Discussion, Problem-Solving	Text Book and Reference Books	V	Tax Planning and Tax Management	12	(a) Tax Planning: Concept and application; Setting up new business units – location, nature of business, tax holidays (Chapter VIA); Tax incentives and export promotion schemes; Other tax benefits and exemptions. (b) Tax Management: Computation of income; Filing of return of income – procedure & e-filing; Assessment, reassessment, appeals, revisions, rectifications; Settlement of cases; Special procedure for assessment of search cases; E-commerce transactions and liability in special cases; Penalties, fines, and prosecution	Mehrotra, H.C. & Goyal, S.P. – <i>Direct Tax including Tax Planning & Management</i> ; Singhania, V.K. – <i>Direct Taxes Law & Practice</i>
------------	--------------------------	-------------------------------------------------	----------------------------------------	---	---------------------------------------	----	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------