

SILIGURI COLLEGE OF COMMERCE
Lesson Plans for the Academic Session 2022-23 (Odd Semesters)

1st Semester (Honours) – CBCS Revised

1st Semester (Honours)
AECC-1: Environmental Studies

Sl.no	Unit Name	Unit Topic	Lecture
Unit-1	Introduction to environmental studies	Multidisciplinary nature of environmental studies Scope and importance; Concept of sustainability and sustainable development	1
Unit-2	Ecosystems	What is an ecosystem? Structure and function of ecosystem;	1
		Energy flow in an ecosystem: food chains, food webs and ecological succession	1
		Case studies of the following ecosystems: Forest ecosystem, Grassland ecosystem	1
		Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)	1
Unit-3	Natural Resources: Renewable and Non-renewable Resources	Land resources and land-use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.	1
		Water: Use and over-exploitation of surface and groundwater, floods, droughts, conflicts over water (international & inter-state), Dams – benefits and problems.	1
		Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.	1
		Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies	1
Unit-4	Biodiversity and Conservation	Levels of biological diversity: genetic, species and ecosystem diversity; Bio-geographic zones of India; Biodiversity patterns and global biodiversity hotspots.	1
		India as a mega-biodiversity nation; Endangered and endemic species of India, threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.	1
		Conservation of biodiversity: In-situ and Ex - situ conservation of biodiversity.	1

		Eco- system and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	1
Unit-5	Environmental Pollution	Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution	1
		Nuclear hazards and human health risks	1
		Solid waste management: Control measures of urban and industrial waste	1
		Pollution case studies	1
Unit-6	Environmental Policies & Practices	Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture	1
		Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act;	1
		Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.	1
Unit-7	Human Communities and the Environment	Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies Water conservation, rain water harvesting, watershed management. Waste land reclamation.	1
		Disaster management: floods, earthquake, cyclones and landslides.	1
		Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indians and other religions and cultures in environmental conservation.	1
		Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).	1

1st Semester (Honours)
CC-1: Financial Accounting

Unit and Topic	Content	Hours
Unit I: Theoretical Framework	Accounting: As a subject and as an information system; Advantages, Limitations and Functions; Accounting Cycle.	2
	Bases of Accounting, Basic Concepts and Conventions	2
	Generally Accepted Accounting Principles.	1
	Indian Accounting Standards (IAS)- Features and objectives of AS-2, AS-6, AS-9, AS-10, AS-19, AS-27, AS-29; International Financial Reporting Standards (IFRS)-Need, Procedures.	3
Unit II: Accounting for Depreciation, Reserves and Provisions	Depreciation	4
	Reserves	1
	Provisions	2
Unit III Final Accounts	Trading Concern	14
	Non-Trading Concern	6
Unit IV: Hire Purchase and Installment Payment Systems, Consignment and Joint Venture	Hire Purchase: Concept, Features, Accounting treatment including stock and debtors system	6
	Consignment: Concept, Features, Accounting treatment in the books of the consignor and consignee	6
	Joint Venture: Concept, Features: Accounting procedure under different methods.	3
Unit V: Accounting for Inland Branches	Concept, features, Accounting for dependent branches under different methods. Independent branches- Adjustment entries and preparation of consolidated profit and loss account and balance sheet	9

1st Semester (Honours)

CC-2: Management Principles and Applications

Unit and Topic	Content	Hours
Unit I: Introduction	Management: Concept, Definition, Scope, Levels and Significance	2
	Evolution of the Management Thoughts:	
	Classical Approach	1
	Neo-Classical Approach	2
	Behavioral Approach	3
	Systems Approach	3
	Contingency Approach	2
Unit II: Planning and Organizing	Planning: Concept, Process, Steps in Planning, Significance and Types of Plan; Strategic Planning: Concept, Process, Importance and limitations.	5
	Environmental Analysis (internal and external environment): Importance and Techniques (SWOT and BCG Matrix).	6
	Decision-Making: Concept, Process, Types.	2
	Organizing: Concept, Process, Significance; Organizational Structure– Various forms; Span of Control, Different types of authority, Delegation of authority, Decentralization.	6
Unit III: Directing and Coordinating	Directing: Concept, Features, Importance and Limitations	1
	Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow, Herzberg	4
	Staffing: Concept and Process; Leadership: Concept, Importance, Qualities of a successful leader, Theories- Likert, Blake and Mouten, House's Path Goal theory.	3
	Communication: Concept, Purpose, Process; Types of communications, Barriers to communication, Overcoming barriers to communication.	3
	Coordinating: Concept, Features, Importance, Internal and External Coordination.	3
Unit IV: Controlling	Controlling: Concept, Features, Importance and Limitations	1
	Essentials of a good control system, Principles of Effective Control; Relationship between Planning and Control.	2

1st Semester (Honours)

GE-1: An Introduction to Economic Environment of India

Unit and Topic	Content	Hours
Unit I: Indian Economic Environment	Definition of Economic Environment; Indian Economic Environment: concept, components, importance, basic features of Indian economy	3
	Economic development and growth–concept and measures of development,	2
	Human Development Index; National Income–Concept, composition, methods of estimation	3
Unit II: Economic Planning and Reforms	Meaning, characteristics, types, objectives and importance of planning in India,	2
	Five year plans: importance, thrust areas and achievements.	4
	NITI Aayog: composition and role; Brief idea about major Economic Reforms in India since 1991	2 2
Unit III: Sectoral Trends and Issues	Agriculture Sector: Role of agricultural sector in Indian economy, growth, and performance in different phases of policy regimes	2
	Factors influencing the productivity and growth; emerging issues	2
	New Agriculture strategy, Agriculture finance, Agriculture price policy, the Public Distribution System (PDS) and food security.	4
	Industry and Service Sector: Industrialization - importance, phases; rate and pattern of industrial growth across alternative policy regimes, challenges of industrial growth;	4
	Export promotion policies and performance	2
	Public sector – role, performance and reforms; Small scale sector – characteristics, role, importance, government policies for SSEs / MSMEs.	3
Financial Sector – Structure, performance and reforms; Foreign Direct Investment (FDI) and Foreign Institutional Investor (FII) – Role, progress, issues and challenges	5	
Unit IV: Major Problems of Indian Economy	Poverty – Trend, causes and impact on the economy.	2
	Poverty alleviation programs in India.	3
	Unemployment – Types, causes and trends.	3
	Government schemes for unemployment.	2
	Over-population – Causes and impact on the economy.	2
Illiteracy – Trend, causes, effects and solutions.	2	
Inflation- Trend, types, causes, effects and solutions.	2	

1st Semester (Program) – CBCS Revised

1st Semester (Program) **AECC-1: Environmental Studies**

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		Water: Use and over-exploitation of surface and groundwater, floods, droughts, conflicts over water (international & inter-state), Dams – benefits and problems.	1
		Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.	1
		Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies	1
Unit-4	Biodiversity and Conservation	Levels of biological diversity: genetic, species and ecosystem diversity; Bio-geographic zones of India; Biodiversity patterns and global biodiversity hotspots.	1
		India as a mega-biodiversity nation; Endangered and endemic species of India, threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.	1
		Conservation of biodiversity: In-situ and Ex - situ conservation of biodiversity.	1
		Eco- system and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	1
Unit-5	Environmental Pollution	Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution	1

		Nuclear hazards and human health risks	1
		Solid waste management: Control measures of urban and industrial waste	1
		Pollution case studies	1
Unit-6	Environmental Policies & Practices	Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture	1
		Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act;	1
		Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.	1
Unit-7	Human Communities and the Environment	Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies Water conservation, rain water harvesting, watershed management. Waste land reclamation.	1
		Disaster management: floods, earthquake, cyclones and landslides.	1
		Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indians and other religions and cultures in environmental conservation.	1
		Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).	1

1st Semester (Program)

DSC-1: Financial Accounting

Unit and Topic	Content	Hours
Unit I: Theoretical Framework	Accounting: As a subject and as an information system; Advantages, Limitations and Functions; Accounting Cycle.	2
	Bases of Accounting, Basic Concepts and Conventions	2
	Generally Accepted Accounting Principles.	1
	Indian Accounting Standards (IAS)- Features and objectives of AS-2, AS-6, AS-9, AS-10, AS-19, AS-27, AS-29; International Financial Reporting Standards (IFRS)-Need, Procedures.	3
Unit II: Accounting for Depreciation, Reserves and Provisions	Depreciation	4
	Reserves	1
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Unit III Final Accounts	Trading Concern	14
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Unit IV: Hire Purchase and Installment Payment Systems, Consignment and Joint Venture	Hire Purchase: Concept, Features, Accounting treatment including stock and debtors system	6
	Consignment: Concept, Features, Accounting treatment in the books of the consignor and consignee	6
	Joint Venture: Concept, Features: Accounting procedure under different methods.	3
Unit V: Accounting for Inland Branches	Concept, features, Accounting for dependent branches under different methods. Independent branches- Adjustment entries and preparation of consolidated profit and loss account and balance sheet	9

1st Semester (Program)

DSC-2: Management Principles and Applications

Unit and Topic	Content	Hours
Unit I: Introduction	Management: Concept, Definition, Scope, Levels and Significance	2
	Evolution of the Management Thoughts:	
	Classical Approach	1
	Neo-Classical Approach	2
	Behavioral Approach	3
	Systems Approach	3
	Contingency Approach	2
Unit II: Planning and Organizing	Planning: Concept, Process, Steps in Planning, Significance and Types of Plan; Strategic Planning: Concept, Process, Importance and limitations.	5
	Environmental Analysis (internal and external environment): Importance and Techniques (SWOT and BCG Matrix).	6
	Decision-Making: Concept, Process, Types.	2
	Organizing: Concept, Process, Significance; Organizational Structure– Various forms; Span of Control, Different types of authority, Delegation of authority, Decentralization.	6
Unit III: Directing and Coordinating	Directing: Concept, Features, Importance and Limitations	1
	Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow, Hertzberg	4
	Staffing: Concept and Process; Leadership: Concept, Importance, Qualities of a successful leader, Theories- Likert, Blake and Mouten, House's Path Goal theory.	3
	Communication: Concept, Purpose, Process; Types of communications, Barriers to communication, Overcoming barriers to communication.	3
	Coordinating: Concept, Features, Importance, Internal and External Coordination.	3
Unit IV: Controlling	Controlling: Concept, Features, Importance and Limitations	1
	Essentials of a good control system, Principles of Effective Control; Relationship between Planning and Control.	2