



GOVT. COLLEGE FOR GIRLS, KALANWALI
DISTT. SIRSA (HARYANA)

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LESSON PLAN

Name of Asstt. Professor: **Ms Pooja**

Class & Semester: **B.Com-I (1st Sem)**

Subject: **FINANCIAL ACCOUNTING (BC 1.2)**

Month	Week	Topics
July/Aug-2023	1-4	Introduction – Nature of financial Accounting, scope, objects and limitations – Accounting concepts and conventions. Depreciation Accounting: Meaning of deprecation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6 Conceptual Frame Work for preparation and presentation of financial statements –Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts – Final Accounts of Sole Proprietor
Sep-2023	1-4	Common Errors- Classification of errors; Location of errors, Rectification of errors; Suspense account; Effect on profit Accounting for Hire Purchase Transactions- Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession Consignment Accounts– Meaning, features, consignee’s commission, account sales, accounting treatment in the books of consignor & consignee
Oct-2023	1-4	Accounting for Inland Branches- 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. Accounting For Dissolution of the Partnership Firm- Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-I (1st Sem)

Subject: BUSINESS LAWS (BC 1.3)

Month	Week	Topics
July/Aug-2023	1-4	Indian Contract Act, 1872: General Principle of Law of Contract a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, Free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi - contracts
Sep-2023	1-4	The Indian Contract Act, 1872: Specific Contract a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency
Oct-2023	1-4	The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-I (2nd Sem)

Subject: CORPORATE ACCOUNTING (BC 2.2)

Month	Week	Topics
Jan-2024	1-4	Accounting for share capital: issue of shares, forfeiture and reissue of forfeited shares- concept & process of book building; issue of rights and bonus shares; buy back of shares; redemption of preference shares
Feb-2024	1-4	Accounting for Debentures: Issue and redemption of debentures, Underwriting of Shares and Debentures Final accounts of Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration). Disposal of company profits- Provisions relating to payment of Dividend.
March-2024	1-4	Valuation of Goodwill and Valuation of Shares- Concepts and calculation- simple problem only Liquidation of companies
Apr -2024	1-4	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: **Ms Pooja**

Class & Semester: **B.Com-I (2nd Sem)**

Subject: **CORPORATE LAWS (BC 2.3)**

Month	Week	Topics
Jan-2024	1-4	Introduction: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company
Feb-2024	1-4	Documents: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback. Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.
March-2024	1-4	Management: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Winding up – concept and modes of winding up
Apr -2024	1-4	Assignments, Tests, Revision of Syllabus



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LESSON PLAN

Name of Asstt. Professor: **Ms Pooja**

Class & Semester: **B.Com-II (3rd Sem)**

Subject: **BUSINESS STATISTICS (BC 3.2)**

Month	Week	Topics
July/Aug-2023	1-4	Introduction: Statistics-Definitions, Functions, Scope and Limitations of Statistics Measures of Central Tendency: Types of averages – Arithmetic Mean (Simple and Weighted), Median and Mode. Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures
Sep-2023	1-4	Simple Correlation and Regression Analysis: a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; calculation and properties, Correlation and Probable error; Rank and Concurrent Correlation. b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results Index Numbers: Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices
Oct-2023	1-4	Time Series Analysis: Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages method and Method of Least Squares for linear path). Probability: Approaches to the calculation of probability; Calculation of event probabilities, Addition and multiplication laws of probability (Proof not required); Conditional probability and Baye's Theorem (Proof not required)
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-II (3rd Sem)

Subject: INCOME TAX LAW AND PRACTICE-I (BC 3.3)

Month	Week	Topics
July/Aug-2023	1-4	Introduction: Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number, Tax evasion, avoidance, and tax planning and tax management. Basis of Charges: Scope of total income, residence and tax liability. Residential status: Scope of total income on the basis of residential status Exempted income under section 10
Sep-2023	1-4	Computation of Income under different heads: Income from Salaries, Income from house property
Oct-2023	1-4	Computation of Income under different heads: Profits and gains of business or profession; Capital gains; Income from other sources
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: **Ms Pooja**

Class & Semester: **B.Com-II (3rd Sem)**

Subject: **MANAGEMENT PRINCIPLES AND APPLICATION (BC 3.4)**

Month	Week	Topics
July/Aug-2023	1-4	<p>Introduction to Management: Introduction to Management: History of Management, Definition of Management, Process of Management, Significance of Management; Functions of Management: Planning, Organizing, Staffing, Directing, Control, Coordination; Characteristics of Management: Management – As a Science, as an Art and as a profession; Different Approaches to Management: The behavioural school, The management science school: The system approach, The contingency approach, Classical Management School; Managerial Skills and Competencies: Skills Inventories, Multi-Skilling, Competencies.</p> <p>Planning: Types of Plan – An overview to highlight the differences, Strategic planning – Concept, process, Importance and limitations, Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components, Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)</p>
Sep-2023	1-4	<p>Organising: Concept and process of organising – An overview, Span of management, Different Types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure</p> <p>Staffing: Concept of staffing, staffing process</p> <p>Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories -Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory</p>
Oct-2023	1-4	<p>Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.</p> <p>Controlling: <i>Control:</i> Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM</p> <p>Trends and Challenges of Management in Global Scenario, Emerging issues in management.</p>
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-II (3rd Sem)

Subject: COMPUTER APPLICATIONS IN BUSINESS (BC 3.6 i)

Month	Week	Topics
July/Aug-2023	1-4	Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents, Creating Business Documents using the above facilities
Sep-2023	1-4	Preparing Presentations: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities
Oct-2023	1-4	Spreadsheet and its Business Applications : Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions Creating Business Spreadsheet: Creating spreadsheet in the area of: Payroll statements; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression
Nov-2023	1-3	Revision of Syllabus, Practical Exam

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-II (4th Sem)

Subject: ADVANCED CORPORATE ACCOUNTING (BC 4.2)

Month	Week	Topics
Jan-2024	1-4	Amalgamation of companies: concepts and accounting treatment as per accounting standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.
Feb-2024	1-4	Accounting for General insurance companies: fire and marine insurance preparation of final accounts as per latest regulations Accounting for life insurance: preparation of valuation balance sheet, preparation of final accounts as per latest regulations.
March-2024	1-4	Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard: 21 (ICAI). Inflation Accounting: Concept –Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems).
Apr -2024	1-4	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: **Ms Pooja**

Class & Semester: **B.Com-II (4th Sem)**

Subject: **INCOME TAX LAW AND PRACTICE-II (BC 4.3)**

Month	Week	Topics
Jan-2024	1-4	Computation of Total Income: Clubbing and aggregation of income, provisions regarding set-off and carry forward of losses, Deductions under section 80C to 80U in computing Total Income
Feb-2024	1-4	Computation of Total Income: Computation of Total Income and Tax Liability of an Individual and H.U.F. Computation of Total Income and Tax Liability of a Firm and Companies, Income Tax Authorities and their powers, Appeals and Revision Penalties and Prosecutions
March-2024	1-4	Preparation of Return of Income: Procedure for Assessment; Different types of returns Deduction of Tax at Source; Advance Payment of Tax Recovery of Tax and Refund of Tax Preparation of Return of Income (Practical Lab) - Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses
Apr -2024	1-4	Revision of Syllabus, Practical Exam

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester:

B.Com-II (4th Sem)

Subject:

ORGANIZATIONAL BEHAVIOUR (BC 4.4)

Month	Week	Topics
Jan-2024	1-4	<p>Introduction: Organization Behaviour: Concepts and Significance, Human Relations and Organizational Behaviour. Introduction; Historical Development of Organizational Behaviour; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organizational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organization Behaviour; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organization Behaviour; Significance of OB; Criticism.</p> <p>Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude</p>
Feb-2024	1-4	<p>Learning- Concept and Learning theories and reinforcement, Schedules of reinforcement,</p> <p>Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence</p> <p>Stress Management: Learning Objectives; Introduction; Definitions; Different Types of Stress; Symptoms of Stress or Stress Responses; Physiological, Behavioural; Nature of Stress and Job Performance, Causes of Stress; Individual Stressors; Group Stressors; Organizational Stressors; Extra-Organizational Stressors, Overcoming Stress; Individual Strategies; Organizational Strategies; Job Related Causes of Stress.</p>
March-2024	1-4	<p>Group Dynamics: Learning Objectives; Introduction; Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity.</p> <p>Transactional Analysis: Learning Objectives; Introduction; Concept of TA; Scope of Transactional Analysis; Analysis of Self-Awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis. Organizational Culture and Climate: Learning Objectives; Introduction; Institutionalization: A Forerunner of Culture; Definitions; Characteristics of Organizational Culture; Culture's Functions and Roles of Organization; Types of Culture; How Employees Learn Culture; The Process of Creation of Organizational Culture; Symptoms of a Weak Organizational Culture; Sustaining or Keeping a Culture Alive; Socialization; Organizational Climate; Definitions; Characteristics of Organizational Climate; Improving Organizational Climate; Organizational Health.</p>
Apr 2024	1-4	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-II (4th Sem)

Subject: E-COMMERCE (BC 4.6 i)

Month	Week	Topics
Jan-2024	1-4	<p>Introduction: Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential, E-Business: Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B), Present Status of E-Commerce in India</p> <p>Technology used in E-commerce: The dynamics of World Wide Web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house Development of a website)</p>
Feb-2024	1-4	<p>E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures, payment gateways, risks involved in e-payments.</p> <p>On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)</p>
March-2024	1-4	<p>Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),</p> <p>IT Act 2000 and Cyber Crimes : IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes</p>
Apr -2024	1-4	Revision of Syllabus, Practical Exam

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Asst. Professor - Mr. Ram Lal
and Section -
History

2023-2024

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-III (5th Sem)

Subject: FINANCIAL MANAGEMENT (BC 5.1)

Month	Week	Topics
July/Aug-2023	1-4	Financial Management: Nature, significance, scope and objectives of financial management, functions of finance executive in an organization, functional areas of financial management, changing role of financial management in India Financial planning and forecasting: Its need & importance, drafting a financial plan; capitalization, over- capitalization and under-capitalization; financial forecasting; meaning, benefits and techniques of financial forecasting Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.
Sep-2023	1-4	Financing Decisions: Sources of finance- short-term, medium term and long term, Cost of Capital- 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
Oct-2023	1-4	Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-III (5th Sem)

Subject: PRINCIPLES OF MARKETING (BC 5.2)

Month	Week	Topics
July/Aug-2023	1-4	Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal). Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
Sep-2023	1-4	Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.
Oct-2023	1-4	Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-III (5th Sem)

Subject: COST ACCOUNTING (BC 5.3)

Month	Week	Topics
July/Aug-2023	1-4	Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization Elements of Cost: Material and Labour: (a) <i>Materials:</i> Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses (b) <i>Labour:</i> Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage
Sep-2023	1-4	Elements of Cost: Overheads: Classification, allocation, apportionment and absorption of overheads; Under- and over absorption Methods of Costing: Unit costing, Job costing; Contract costing
Oct-2023	1-4	Methods of Costing: Process Costing (process losses, valuation of work in progress, joint and by-products), Operation Costing (only transport) Book Keeping in Cost Accounting: Integral and non-integral systems; Reconciliation of cost and financial accounts
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

of Asstt. Professor: Ms Pooja

Classes & Semester: B.Com-II (3rd Sem)

Subject: INTERNATIONAL BUSINESS (BC 5.4 i)

Month	Week	Topics
July/Aug-2023	1-4	Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business– Complexities of international business; Modes of entry into international business International Business Environment: National and foreign environments and their components–economic, cultural and political–legal environments; Global trading environment– recent trends in world trade in goods and services; Trends in India's foreign trade.
Sep-2023	1-4	Theories of International Trade: An overview; Commercial Policy Instruments – tariff and non– tariff measures; Balance of payment account and its components International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; an overview of other organizations – UNCTAD, World Bank and IMF. Regional Economic Co–operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia
Oct-2023	1-4	International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective. Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-II (3rd Sem)

Subject: ADVERTISING (BC 5.6)

Month	Week	Topics
July/Aug-2023	1-4	Introduction: Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget; Determinants and major methods Media Decisions: Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices
Sep-2023	1-4	Message Development: Creative aspects of Advertising: advertising appeals, copy writing, headlines, illustrations and message. Advertising appeals, preparing ads for different media Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre- and Post-testing techniques
Oct-2023	1-4	Advertising Agency: Role, types and selection of advertising agency. Advertising and consumer behavior, Social, ethical and legal aspects of advertising in India
Nov-2023	1-3	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-III (6th Sem)

Subject: MANAGEMENT ACCOUNTING (BC 6.1)

Month	Week	Topics
Jan-2024	1-4	Introduction: Meaning, nature, significance and scope, rules and techniques of management accounting; difference between cost accounting and management accounting, cost control, cost reduction, cost management. Budgeting and budgetary control: concept of budget and budgetary control objectives, merits, and limitations, budget administration, functional budgets, fixed and flexible budgets, zero base budget, programme and performance budgets.
Feb-2024	1-4	Standard costing and variance analysis: concept & significance; advantages, limitations and applications, variance analysis – material, labour. Marginal Costing: Absorption versus variable costing- distinctive features and income determination; cost-volume-profit analysis: break-even analysis- algebraic and graphic methods; contribution; P/V ratio, break-even- point; margin of safety: angle of incidence; determination of cost indifference point.
March-2024	1-4	Responsibility accounting: concept, significance, types of responsibility centers, divisional performance measurement – financial measures. Funds flow statement Cash flow statement
Apr -2024	1-4	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: **Ms Pooja**

Class & Semester:

B.Com-III (6th Sem)

Subject:

AUDITING AND ASSURANCE (BC 6.2)

Month	Week	Topics
Jan-2024	1-4	<p>Auditing Concepts: Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.</p> <p>Auditing and Assurance Standards: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.</p> <p>Auditing engagement: Audit planning, Audit programme, Control of quality of audit work-Delegation and supervision of audit work</p> <p>Documentation: Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.</p>
Feb-2024	1-4	<p>Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.</p> <p>Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.</p> <p>Audit Sampling: Types of sampling, Test checking, Techniques of test checks.</p> <p>Vouching: Meaning, objectives and importance of vouching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers, verification of assets and liabilities</p>
March-2024	1-4	<p>Company Audit – Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013.</p> <p>Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates</p> <p>Special Areas of Audit: Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing</p>
Apr -2024	1-4	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: **Ms Pooja**

Class & Semester: **B.Com-III (6th Sem)**

Subject: **ENTREPRENEURSHIP DEVELOPMENT (BC 6.3)**

Month	Week	Topics
Jan-2024	1-4	Entrepreneur: meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; methods and procedures to start and expand one's own business; life cycle of a new business and relationship with large enterprises; environmental factors affecting success of a new business; reasons for the failure and visible problems for business Small Scale Industries – Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns – Importance and role played by SSI in the development of the Indian economy – Problems faced by SSI's and the steps taken to solve the problems – Policies governing SSI's.
Feb-2024	1-4	Starting a Small Industry – Understanding a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection – An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures – Assessment of the market for the proposed project – Importance of financial, technical and social feasibility of the project. Preparing the Business Plan (BP) – Business Plan– Meaning and importance, Typical BP format covering financial, marketing, human resource, technical and social aspects– Preparation of BP – Common pitfalls to be avoided in preparation of a BP
March-2024	1-4	Implementation of the project – Role of govt. and promotional agencies and institutes in entrepreneurship development; Financial assistance through SFC's, SIDBI, Commercial Banks, Financial incentives for SSI's, and Tax Concessions – Assistance for obtaining raw material, machinery, land and building and technical assistance, Entrepreneurship development programmes. Sickness in SSI's – Meaning and definition of a sick industry – Causes of industrial sickness Preventive and remedial measures for sick industries
Apr -2024	1-4	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: **Ms Pooja**

Class & Semester: **B.Com-III (6th Sem)**

Subject: **INTERNATIONAL BANKING & FOREX MANAGEMENT (BC 6.4 ii)**

Month	Week	Topics
Jan-2024	1-4	International Banking: Introduction – Meaning – Functions – Financing of Exports – Financing of Imports – International Payment Systems. International Capital Markets: Introduction – Meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and stable flows – Interest Rate Differentials - Demand for and supply of funds across borders
Feb-2024	1-4	Offshore Banking Centres: Introduction – Meaning – Role in International Financing – Global Balance sheet of banks – Asset and Liability Management of Foreign Banks. Foreign Exchange and Markets: Introduction – Meaning – Elements – Importance – Evolution of Exchange Rate System – International Monetary System – Gold Standard – Types of Exchange Rates – Fluctuations in Foreign Exchange rates – Causes and Effects – Need for Stable Foreign Exchange Rates – Determination of Exchange rates – Theories of Determination of Foreign Exchange Rates.
March-2024	1-4	Forex Market in India: Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange markets in India – Mechanism to settle the problems – Role of RBI in settlement of foreign exchange problems in India.
Apr -2024	1-4	Assignments, Tests, Revision of Syllabus

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LESSON PLAN

Name of Asstt. Professor: Ms Pooja

Class & Semester: B.Com-III (6th Sem)

Subject: ALLIED BUSINESS LAWS (BC 6.5)

Month	Week	Topics
Jan-2024	1-4	The Prevention of Money Laundering Act, 2002: Obligations; Records to be Maintained; Procedure for Maintaining & Furnishing Information; Maintenance & Verifications of Records of Identity of Clients The Securities and Exchange Board of India Act, 1992: Rules, Regulations and Guidelines issued there under
Feb-2024	1-4	Foreign Exchange Management Act (FEMA), 2000: objects, salient features, authorized person, contravention and penalties, appointment of adjudicating authority, directorate of enforcement. Competition Act, 2002: purpose, prohibition of anti-competitive agreement, prohibition of dominant position, combinations, competition Commission of India and procedure before CCI, orders, penalties and other provisions.
March-2024	1-4	The Securities Contracts (Regulation) Act, 1956 The Consumer Protection Act, 1986: Meaning of Consumer, Service, Goods, Deficiency, Defect, Unfair Trade Practices—Rights of Consumers—Machinery for redressal of Grievances—Remedies available to injured consumers The Right to Information Act, 2005: Applicability; Definition; Important Provisions
Apr -2024	1-4	Assignments, Tests, Revision of Syllabus

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