

Lesson Plan Even Semester (Session 2023-24)

Name of Assistant/Associate Professor -

Class - B.Com.4th Sem

Subject – Corporate Accounting

February 2024

Unit-I : Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

Unit-II

Liquidation of a company ; Financial reporting for financial institutions.

March 2024

Unit-III

Final Accounts of Banking Companies.

April 2024

Unit – IV

Accounts of Holding Companies.

May 2024

Internal assessment test, assignment and revisions.

February 2024

Unit-I Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations.

Unit-II Regional Rural Banks, Cooperative Banking in India. Reserve bank of India: Functions, regulation and control of credit, monetary policy.

March 2024

Unit-III Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights. Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.

April 2024

Unit-IV

Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course. Rights and Liabilities of parties for Negotiable instruments:

Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means.

Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.

May 2024

Internal assessment test, assignment and revisions.

Lesson Plan (Session 2023-24)

Name of Assistant/Associate Professor -
Class - B.Com. 4th Sem

Subject – Business Regulatory Framework

February 2024

Unit- I

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

Unit- II

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

March-2024

Unit- III Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

April-2024

Unit- IV

RTI Act : features, rights and importance.

May 2024

Internal assessment test, assignment and revisions.

Lesson Plan (Session 2023-24)

Name of Assistant/Associate Professor -
Class - B.Com. 4th Sem

Subject – Marketing Management

February 2024

Unit- I

Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern.

Market Segmentation: - Concept, Importance and basis of market segmentation.

Unit- II

Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior.

Product Planning and Development: - Importance and scope of product Planning in marketing;
Stages of New product development. Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.

March 2024

Unit- III

Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Policies and Strategies.

Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.

April 2024

Unit- IV

Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness.

Sales Promotion: - Importance, Methods, Functions and Publicity.

May 2024

Internal assessment test, assignment and revisions.

Lesson Plan (Session 2023-24)

Name of Assistant/Associate Professor -

Class - B.com.2nd Semester

Subject – Financial Accounting

February-2024

Unit – I. Hire Purchase System and Installment Payment Systems.

Unit–II. Branch Accounts (including foreign branch) and Departmental Accounts.

March-2024

Unit – III .Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution.

April -2024

Unit – IV. Joint-Venture Account; Royalty Account.

May 2024

Internal assessment test, assignment and revisions.

Lesson Plan Even Semester (Session 2023-24)

Name of Assistant/Associate Professor -

Class - B.com.2nd Sem.

Subject – Business Environment

February 2024

Unit-I :Business Environment: concept; components and importance; SWOT Analysis.

Unit-II : Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.

March 2024

Unit-III

Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness.

April 2024

Unit-IV : Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Privatization.

May 2024

Internal Assessment test, assignment and revisions.

Lesson Plan Even Semester (Session 2023-24)

Name of Assistant/Associate Professor -
Class - B.com.2nd Sem

Subject – Business Management

February 2024

Unit-I

Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.

Unit-II : Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, McGregor and Quchi; Financial and Non-Financial Incentives. Leadership: concept and Leadership styles, Leadership Theories.

March 2024

Unit-III

Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies. Control: Concept, Process and Techniques, Effective Control System.

April 2024

Unit – IV

Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.

May 2024

Internal assessment test, assignment and revisions.

Lesson Plan Even Semester (Session 2023-24)

Name of Teacher -

Class - B.com.2nd Sem

Subject – Basics of Computer

January 2024

Unit-I :Fundamental Of Computer: Functioning, Types and Advantages of Digital Computers. Applications of computers in commerce, marketing, education and management.

February 2024

Unit-II : Software concepts:- Types of software and their role, operating system and its types, operating system as a resource manager, concept of CUI and GUI.

March 2024

Unit-III : Introduction to windows:- Components and types of windows, windows explorer, using paintbrush, control panel, installing printer, desktop and taskbar, my computer, recycle bin, my documents and internet explorer icons.

April 2024

Unit-IV : MS- Excel:- Application, features and advantages of spreadsheet, rows, column, cell, menus, creating, worksheet, formating, printing, table creating and printing graphs, macros, using built- in-functions.

May 2024

Internal Assessment test, assignment and revisions.

Lesson Plan (Session 2023-24)

Name of Assistant/Associate Professor -
Class - B.com 6th Sem

Subject – Auditing

February 2024

Unit – I Auditing : Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.

March 2024

Unit – III

Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

April 2024

Unit – IV

Audit Report and Investigation Audit Report : Meaning, objectives, contents and types. Investigation : Meaning, Nature and objectives.

May 2024

Internal assessment test, assignment and revisions.

Lesson Plan (Session 2023-24)

Name of Assistant/Associate Professor -

Class - B.com.6th

Subject – Goods and Service Tax

February 2024

Unit – I

Introduction: - Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;

Unit – II

Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors;

March 2024

Unit – III

Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;

April 2024

Customs Act 1962: Unit – IV Customs duty: Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme.

May 2024

Internal assessment test, assignment and revisions.

Lesson Plan (Session 2023-24)

Name of Assistant/Associate Professor -
Class - B.com 6th Sem

Subject – Auditing

February 2024

Unit – I Auditing : Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.

March 2024

Unit – III

Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

April 2024

Unit – IV

Audit Report and Investigation Audit Report : Meaning, objectives, contents and types. Investigation : Meaning, Nature and objectives.

May 2024

Internal assessment test, assignment and revisions.

Lesson Plan Even Semester (Session 2023-24)

Name of Assistant/Associate Professor -

Class - B.com.III year

Subject - Taxation Law-2

February 2024

Unit - I. Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filling and Filing of return (ITR - I and II)

March 2024

Unit-II. Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.

April 2024

Unit - III Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.

Unit - IV .Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

May 2024

Internal Assessment test, assignment and revisions.

Lesson Plan Even Semester (Session 2023-24)

Name of Assistant/Associate Professor -

Class - B.com.III YEAR

Subject – Cost accounting

February 2024

Unit – I. Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Interprocess profits. Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing.

March 2024

Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting. Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.

April 2024

Unit – IV: Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions.

May 2024

Internal Assessment test, assignment and revisions.

Lesson Plan Even Semester (Session 2023-24)

Name of Assistant/Associate Professor -

Class - B.com.III Year

Subject – International Marketing

February 2024

Unit – I

International Marketing: Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment ; Foreign market selection and entry modes.

Unit – II

Product Planning and Pricing: International product life cycle research and informations; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.

March 2024

Unit – III

International Distribution: Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.

April 2024

Unit – IV

Product Promotion: Methods of International product Promotion; challenges in International advertising and media strategy; Web marketing; Organising trade fairs and exhibitions.

May 2024

Internal Assessment test, assignment and revisions.