

B.COM-SEMESTER-I
LESSON PLAN

Name of the Subject	Name of Class teacher	Syllabus to be Covered in July- August, 2023	Syllabus to be Covered in September,2023	Syllabus to be Covered in October, 2023	Syllabus to be Covered in November, 2023	Signature
1. Business Management	Ms Neelam	Unit-I Introduction to management characteristics, approaches, classical, neo-classical and behavioral approaches, mgt science system, contingency science, art, profession	Unit-I Planning, process and importance, types of plans, organizational structure	Unit-III staffing, scope delegation decentralization and centralization, directing, coordinating and controlling, techniques	Unit-IV motivation objective and significance approaches to motivation leadership styles.	<i>Neelam</i>
2. Financial Accounting	Ms Savita	Unit-I Fin.Acc. concept, objectives & scope: Accounting Principles double entry system, accounting standards, journal, ledger & trail balance	Unit-II Capital & revenue Provisions & reserves Final accounts	Unit-III Non-profit organizations, consignment A/Cs	Unit-IV Branch accounts, hire purchase & installment payment system.	<i>Savita</i>
3. Business Law	Ms Ritu	The Indian contract Act-1872 nature classifications, essentials, proposal, free consent, consideration, void agreement performance, discharge, remedies	Sale of goods Act-1930 formation of contract classification, price, condition warranties, unpaid seller, auction sale, online action	Indian partnership Act, 1932 Notice duties & right liabilities, concept characteristics, incorporation of LLP, extent & limitations	Negotiable instrument act, 1881 And information technology Act, 2000	<i>Ritu</i>
4. Business Mathematics	Ms Pooja	Unit-I Set theory, logical statements and truth table	Unit-II Logarithms arithmetic and Geo progression	Unit-III Matrices determinants and solution of live equations	Unit-IV compound interest and Annuity	<i>Pooja</i>

Prishu
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B.COM-SEMESTER-III
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1.Corporate Accounting	Ms Neelam	Issue, Forfeiture and reissue of forfeited shares, book building, concepts and process, right & bonus shares, buy back of shares	Redemption of preference shares, issue of debentures, redemption, final account of companies	Final account of companies, Amalgamation of companies	Internal Re-construction concepts & accounting treatment	<i>Neelam</i>
2.Business Statistics	Ms Chanchal	Introduction of Statistics, collection of data measures of central tendency	Measures of central tendency part 2, index numbers part 1 & 2	Analysis of time series part 1,2 & 3	Revision & tests	<i>Chanchal</i>
3.Company Law	Ms Savita	Company-Meaning Characteristics, Types of Companies, Private Company, Formation of Company	M.O.A. A.O.A. Prospectus Shares & Stocks	Allotment of Shares, Share Capital of Co., Warrants, Issue of Debentures	Transfer of shares Depository system Borrowing power	<i>Savita</i>
4.Business Law	Mr. Kirat pal	Intro-Indian contract act 1872, elements, proposal and acceptance	Contractual Capacity of the parties, free consent, lawful Condition	Agreement Expressly void, Legal Formalities, Contingent contracts	Performance of Contract, Discharge of Contract Implied contract	<i>Kirat pal</i>
5.Indian Financial System	Ms Kavita	Introduction, Importance of Money Market	Cap. Market, Depository, SEBI	RBI Credit Creation & Creation & control	Commercial banks, NPAs developing banks	<i>Kavita</i>
6.Rural Marketing	Ms Ritu	Concepts, Opportunities and challenges, environmental factor	Consumer behavior, segmentation, rural market mix	Difference in urban and rural market, problems and strategies	Product planning, innovation, e-commerce, e-chaupal	<i>Ritu</i>

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B.COM-SEMESTER-V
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1. Auditing	Ms Neelam Ms Kavita	Meaning, objectives and advantages of audit, types, internal & external audit, ethics	Audit programme, audit working paper, and evidence, powers and duties	Routine checking and test checking, internal control and internal checking system, reports	Vouching, meaning and objectives, vouching of cash purchase sales, B/R, B/P, journal paper and investments	Neelam Kavita
2. Financial Management	Ms Chanchal	Financial mgt- nature and scope, objective & significance, recent development in FM, financial planning and forecast	Cost of capital & capital budgeting	Capital structure decisions & determinants capital structure, theories	Working capital management, need types and determinants forecasting & working capital requirement	Chanchal
3. Goods & Services Tax	Ms Chanchal Mr. Kirat Pal	GST- meaning, tax structure, taxable income, nature and part of supplies	Overview of GST, administration of GST, taxable, levy and collection of GST, value of taxable supplies, input tax credit	Registration, procedure and documentation requirements, tax invoice, credit and debit note, return assessment	Time, place and supply of goods and services, value of taxable supply, payment of tax, offence and penalties	Chanchal Kirat Pal
4. Cost Accounting	Mr. Kirat pal	Nature and scope of accounting, elements and material issue, labour cost	Overheads, unit costing and job costing	Contact costing, process costing, SCV analysis	Cost control and cost reduction	Kirat Pal
5. Income Tax-I	Ms Kavita	Introduction, Residential status of House Properties	Salaries deductions	Assessment of business and profession, capital gains	Income from other sources, set off and carry forward	Kavita
6. Supply Chain Management	Ms Ritu	Supply chain mgt-concepts importance, SCM strategy, implementation & inter relation	Elements of SCM warehousing, transportation, site selection	Customer service, strategies and practices, distribution channel design	Info. System in SCM, recent developments, third party logistics	Ritu

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