

Tentative Lesson Plan
Session 2023-24 Even Semester

Name of Teacher: - Ms. Neelam Kumari Dhusia, Asst. Prof. of Commerce

Subject: - Corporate Accounting

Class: - M.Com (2 Sem)

Jan 2024 :- Company Accounts: Issue, forfeiture, and valuation of shares;

Feb 2024 :- Final accounts of company; Amalgamation, absorption and reconstruction; Human Resource Accounting; Lease accounting.

Mar 2024 :- Preparation of consolidated financial statements of holding and subsidiary companies. Corporate reporting requirements and Current practices; Periodic reporting; Segment reporting;

April 2024 :- Social reporting; Harmonization in corporate reports.

Subject: - Service Marketing

Class Shared with Mr. Kiratpal

Class: - M.Com (4th Sem)

Jan 2024 :- Services Marketing: Concept, characteristics, and classification; Buying process for services;

Feb 2024 :- Customer expectations of services; Customer perception of services; Marketing Mix in Services.

Mar 2024 :- Service Quality: Concept, dimensions and models. Relationship Marketing: Meaning and goals; Service market segmentation and targeting; Customer retention strategies.

April 2024 :- Service Development: Steps in service development; Service blueprinting: Approaches to service delivery; Customers feedback and service recovery; Physical environment of services.

Subject: - Corporate accounting-2

Class: - B.com 4th semester

Jan 2024:- Valuation of goodwill; valuation of shares: concepts and calculation - simple problem

Feb 2024 :- Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 2.

Mar 2024 :- Accounts of banking organizations. Accounts of insurance companies

April 2024:- Liquidation of companies.

Subject: - Fundamental of Insurance

Class: - B.com 6th semester

Jan 2024 : Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Feb 2024 :- Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

March 2024: Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure. Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures. Accident and motor insurance: policy and claims settlement procedures.

April 2024: Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices..

Subject: - Fundamentals of Marketing

Class: - B.com 2nd semester

Feb 2024:- Marketing: Concept, nature, scope and importance; Evolution of 15 Marketing: Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio-cultural.

March 2024:- Consumer behaviour: Concept, 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.

April 2024:- Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing methods, pricing policies and strategies. Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions.

May 2024:-; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing: Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing: Direct marketing; Green marketing; Relationship marketing..

Ms. Neelam Kumari Dhusia
Assistant professor of commerce