

Tentative Lesson Plan
Ms. Ritu Sharma, Assistant Professor of Commerce
Session 2024-25 (odd semester)

Class – B.com 1st Semester
Subject – Business Management
Course Code - B23-COM-103

Month	Days	Content
July - 2024	(22 July – 31 July)	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession;
August 2024	(1 August– 15 August)	Approaches to management: Classical and neo classical approach, behavioural approach, management science 15 approach, systems approach and contingency approach; Emerging management concepts
	(16 August – 31 August)	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations;
September 2024	(1 September –15 September)	Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.
	(16 September –30 September)	Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques
October 2024	(1 October – 15 October)	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation;
	(16 October –31 October)	Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization;
November 2024	(1 November – 15 November)	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership
	(15 November – 22 November)	Revision

Learning Outcomes: -

After completing this course, the learner will be able to:

1. Gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts.
2. Understand the utility and application of planning and organizing functions of management.
3. Assimilate and use the concepts of delegation, decentralization and staffing in organization.
4. Comprehend the concept and applications of leadership styles, and controlling practices in organizations.

Ritu
Ritu Sharma

Tentative Lesson Plan
Ms. Savita Rani, Assistant professor of Commerce
Session 2024-25 (odd semester)

Class – B.com 1st Semester
Subject – Financial Accounting
Course Code - B23-COM-101

Month	Days	Content
July - 2024	(22 July – 31 July)	Financial accounting: Concept, objectives & scope, Accounting as an information system, Accounting principles: Concepts and conventions.
	(1 August– 15 August)	Double entry system; A brief overview of accounting standards in India
August 2024	(16 August – 31 August)	Journal, Ledger & trial balance.
	(1 September –15 September)	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves.
September 2024	(16 September –30 September)	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.
	(1 October – 15 October)	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.
October 2024	(16 October –31 October)	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts
	(1 November – 15 November)	Hire purchase and instalment payment system: basic concepts, difference and accounting treatment.
November 2024	(15 November – 22 November)	Revision

Course outcome:-

After completing this course, the learner will be able to:

1. develop the understanding of theoretical framework of financial accounting, artificial intelligence and data analytics, accounting standards and accounting cycle.
2. prepare the financial statements of companies and apply the knowledge of depreciation accounting.
3. understand and prepare the accounts for the non-profit organizations and consignment accounts.
4. prepare the branch accounts and knowing the accounting treatment in hire purchase & instalment payment accounts.



Savita
Savita Rani

Tentative Lesson plan

Ms. Chanchal Verma, Assistant professor of Commerce

Session 2024-25 (odd semester)

Class – B.com 1st Semester

Subject –Business Law

Course Code - B23-COM-102

Month	Days	Content
July - 2024	(22 July – 31 July)	The Indian Contract Act, 1872: nature and classification of contracts;
August 2024	(1 August– 15 August)	Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration,
	(16 August – 31 August)	Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract
September 2024	(1 September –15 September)	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties
	(16 September –30 September)	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.
October 2024	(1 October – 15 October)	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonour and discharge of negotiable instruments.
	(16 October –31 October)	Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.
November 2024	(1 November – 15 November)	Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction
	(15 November – 22 November)	Revision

Course outcomes: -

After completing this course, the learner will be able to:

1. Develop the understanding of theoretical framework of business law, contract and agreement.
2. Understand the concept of Information Technology Act, 2000,
3. To understand the Negotiable Instruments Act, 1881.
4. To understand and develop the concept of Partnership Act.




Chanchal Verma