

Tentative Lesson Plan Session 2025-

26 Odd Semester

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

Subject: - Corporate accounting-1

Class:-B.com 3rd Sem

22July -31 July 2025:- Issue of shares: Concept, types, process and procedure (including insider trading);

1Aug-15 Aug 2025:- Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares;

16 Aug -31 Aug 2025:-Dividend on shares; Redemption of preference shares.

1Sep- 15 Sep 2025: Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.

16 Sep -30 Sep 2025:-Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings);

1Oct-15 Oct 2025: Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.

16 Oct- 31 Oct 2025: Final accounts of companies: Concept and preparation

1Nov 2025-15-Nov 2025: Overview of income disclosure and computation standards (IDCS)

16 Nov 2025-24 Nov 2025: Revision

Course Learning Outcomes after completing the course

The student shall be able to:

CO1: Know the accounting for Share & Debentures.

CO2: Understand the procedure of buyback of shares.

CO3: Prepare fund accounts of companies.

CO4: Understand the accounting treatment for amalgamation of companies.

Subject: - Service Marketing

Class: -M.Com 3rd Sem)

22July -31 July 2025:- Services Marketing: Concept, characteristics, classification

1Aug-15 Aug 2025:- Buying process for services, Customer expectations of services, Customer perception of services.

16 Aug -31 Aug 2025:- Marketing Mix in Services, Service Quality: Concept, dimensions, models.

1Sep- 15 Sep 2025:, Relationship Marketing: Concept, importance, strategies, Service market segmentation and targeting.

16 Sep -30 Sep 2025:- Customer retention strategies, Service Development process, Service Blueprinting, Approaches to service delivery.

1Oct-15 Oct 2025: Customer feedback and service recovery, Physical environment of services Communication and promotion of services

15 Oct- 31 Oct 2025: Pricing of services: Characteristics, approaches, strategies

1Nov 2025-15-Nov 2025: Distribution of services: Channels and intermediaries, Strategies for effective service delivery, Managing service employees: Importance and roles

16 Nov 2025-24 Nov 2025: Managing customers and strategies for enhancing participation, Customer protection and ethics in services.

Course Learning Outcomes after completing the course

The student shall be able to:

CLO 1: Understand the conceptual framework of services marketing, buyer behavior.

CLO 2: Apply knowledge of service relationship marketing and service development.

CLO 3: Demonstrate understanding of service recovery, physical environment of services, communication, and pricing of services.

CLO 4: Describe and demonstrate understanding of distribution of services management of service employees, and the role of customers as service participants.

Subject : Retailing

Class: M.Com 1st Sem

5 Aug -15 Aug 2025 - Retailing: Concept, Characteristics, Importance, Functions, Theories, Emerging Trends in

Retailing; Evolution of Retailing in India, History of retail Institutions **16 Aug - 31 Aug 2025 :** Contribution of

Retailing to Indian Economy, Globalization of Retailing; Indian Retailing Scenario; Organizational Environment in

Retail Sector, Retail Formats; Retail Institutions by Ownership, Retail Institutions by Store-Based Strategy Mix, Web,

Non-Store Based, e-retailing.

1Sep -15 Sep 2025 : - Retail Market Segmentation: Store Location; Trading-Area Analysis, Characteristics of Trading Areas, Site Selection,; Types of Locations, Location and Site Evaluation; Store Planning; Design & Layout,

16 Sep -30 Sep 2025 : Retail Image mix, Retail marketing; Retail Marketing Mix, Advertising and Sales Promotion, Store Positioning.

1Oct – 15 Oct 2025 : Customers Services; Retail Merchandising, Buying Organization Formats and Processes; Devising Merchandise Plans.

16 Oct – 30 Oct 2025 : - Merchandise Pricing: Concept, Pricing Objectives, Determinants, Types of Pricing Retail Operation.

1Nov-15 Nov 2025; Store Administration; Store Manager Responsibilities, Application of IT to Retail Marketing; Retail Market Segmentation, Consumerism and Ethics in Retailing;

16 Nov-24 Nov 2025 :FDI in Retail International Retailing.

Course Learning Outcomes after completing the course

The student shall be able to:

CLO 1: Understand the conceptual framework and organisational structure in retailing.

CLO 2: Understand various decisions involved in store location and planning.

CLO 3: Comprehend the ways retailers use marketing tools and techniques to interact with their customers.

CLO 4: Recognize and understand the retail pricing, operations-oriented policies, methods and procedures.

Subject: - Goods & Services Tax

Class: - B.com^{5th} semester

22July -31 July 2025: - GST structure,

1Aug-15 Aug 2025 Registration, exemptions, Constitutional framework, indirect taxes before GST

16 Aug -31 Aug 2025 :- - GST council, GST network Taxable event, levy, collection of GST, Time, place, value of supply, Composition levy scheme

1Sep -15 Sep 2025: - Input tax credit, Tax invoice, Eligibility, apportionment, blocked credits

15 Sep - 30 Sep 2025: Tax invoice, Eligibility, apportionment, blocked credits

1Oct-15 Oct 2025 :- - GST returns, accounts,

16 Oct - 31 Oct 2025 :- Audit, Appeals.

1Nov-15 Nov 2025: Offenses & penalties

15 Nov- 24 Nov 2025: Revision

Course Learning Outcomes after completing the course

The student shall be able to:

CO 1. Understand the rationale of Goods and Services Tax (GST) and registration procedures.

CO 2. Learn Taxable event, Levy & collection of GST.

CO 3. Know the Input tax credit mechanism.

CO 4. Gain insights on various GST returns and Payment of tax.

Subject: - Business Organization (Shared with Dr. Chanchal Verma)

Class: - BBA 1st Sem

22July -31 July 2025: - Co-operative and State Ownership: Forms/Types

1Aug-15 Aug 2025: Non- Profit Organizations; Trade Associations;

16 Aug -31 Aug 2025 :- - Emergence of Indian MNCs transnational corporations.

1Sep -15 Sep 2025: Recent trends business world, Tax invoice, Eligibility, apportionment, blocked credits

15 Sep-30 Sep 2025: Setting up a New Enterprise Decisions in setting up an Enterprise – opportunity and idea generation,

1Oct-15 Oct 2025: Role of creativity and innovation, Feasibility study and Business Plan,

16 Oct - 31 Oct 2025:- Business size and location decisions, various factors to be considered for starting a new unit

1Nov-15 Nov 2025: Relevant Government Policies - SEZ (Special Economic Zone) policy

15 Nov- 24 Nov 2025: Revision

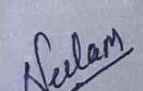
Course Learning Outcomes after completing the course

CO 1. Understand the basic concepts in commerce, trade and industry.

CO 2. Understand modern business practices, forms, procedures and functioning of various business organizations.

CO 3. Understand the recent trends and practices in business world.

CO 4. Understand the Government support and Community efforts.


Ms. Neelam Kumari Dhusia
Assistant Professor of Commerce