**Department of Commerce**

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (Hons) 2nd Semester**

**Subject: Financial accounting for Business**

**Name of the Teacher:Pushpa kumari**

|  |  |
| --- | --- |
| April, 2022 | Higher Purchase System: Calculation of Interest, Cash price, After sale services, Repossession of goods, Transfer of asset to third party and Installment Payment System.  Lease accounting (with Accounting Standard 19).  Introduction to Tally |
| May,2022 | Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet.  Departmental accounts. |
| June,2022 | Partnership Accounts: Dissolution of partnership firm, Insolvency of a partner, all partners became insolvent ( Garner v/s Murray Rule), gradual realisation.  Amalgamation and sale of partnership firms.  Royalty Accounts; Different types of royality and Accounting treatment related to Royalty. Numerical Problems |

**Signature**

|  |  |
| --- | --- |
| **Lesson Plan**  **Academic Session- 2021-22**  **B. Com (Hons) 2nd Semester**  **Subject: Business Law**  **Name of the Teacher: Poonam** | |
| Month | Topics/ Chapters |
| April 2022 | Indian Partnership Act 1932: Nature of Partnership firm, Test of Partnership, Partnership distinguishes from co-ownership and Joint Hindu Family, Relations of partners to third parties, Duties and rights of partners; Minor as a partner; Incoming and outgoing Partners; Registration of firms; Dissolution of firm-modes, Consequences of dissolution; Settlement of Accounts. |
|
| May 2022 | The Foreign Exchange Management Act: Salient feature of FEMA.Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act- their powers, duties etc. Adjudication Machinery- Powers, duties etc. Strikes and lockout; Layoff and Retrenchment. |
|
|
| June 2022 | The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adults, Restrictions on Employment of women. Employment of young persons, Annual leave with Wages. |
|  |  |
| **Signature** | |

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (Hons) 2nd Semester**

**Subject:Business Management**

**Name of the Teacher:Ritu**

|  |  |
| --- | --- |
| April, 2022 | Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, prahalad. Question Answers to be discussed. Assignment to be provided for above topics. |
| May,2022 | Process of Managing: Planning: Corporate Strategy – Environmental analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – Concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision support system.Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, Management in Action: Motivation – Concept and Theories: Maslow,Herzberg, McGregor, and Ouchi |
| June,2022 | Communication – formal and Informal Networks, Barriers and Principles. Control: Concept and Process, Effective Control System. Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control. |

**Signature**

**Lesson Plan**

**Session 2021-22(Even)**

**B. Com (Hons) 2nd Semester**

**Subject:Business Statistics (BCH-2.03)**

**Name of the Teacher: Reena Kumari**

|  |  |
| --- | --- |
| Date | Particulars |
| April, 2022 | Theorem Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters. Analysis of Bivariate data: Correlation-concept, scatter diagram, Karl Pearson’s co-efficient of Correlation and its properties Spearman’s rank Correlation, Concurrent deviation method. |
| May, 2022 | Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination. Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. |
| June, 2022 | Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods . Statistical Decision Theory: Decision Making under certainity, Decision making under risk, Decsion Trees. Statistical Quality Control: Causes of Variations, Methods, Control Charts. |

**Signature**

**Department of Commerce**

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (HONS) 4th Semester**

**Subject:** Statistical Analysis with MS Excel (Code: BCH-4-04)

**Name of the Teacher:**Dr. Sunita Arora

|  |  |
| --- | --- |
| April, 2022 | Data collection- Meaning, Experiments and Surveys, Collection of Primary data, Questionnaires, schedules, collection of secondary data, selection of appropriate methods of data collection. Data preparation process, missing values and outliers. Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, Standard deviation, skewness, kurtosis |
| May,2022 | Sampling and statistical inference – parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem.  Chi-square test and analysis of variance with the help of MS Excel; An introduction to SPSS- coding, graphs, pivot tables, assign weight, missing values etc. |
| June,2022 | Testing of Hypothesis with the help of MS Excel; hypothesis testing – meaning, types, type 1 and type 2 errors, level of significance, two tailed and one tailed tests. Procedure for hypothesis testing for mean, proportion and variance, limitations of the test of hypothesis  Presentations  Revision and Tests |

**Signature**

|  |  |
| --- | --- |
| **Lesson Plan**  **Academic Session- 2021-22**  **B. Com (HONS) 4th Semester**  **Subject: Financial institutions and markets**  **Name of the Teacher: Ms. Nirmal** | |
| Month | Topics/ Chapters |
| April 2022 | Financial Institutions an Overview: Meaning; Special characteristics  Money Market Institutions; Capital Market Institutions; Indian Financial Institutions (EXIM) Bank of India:,  NABARD- History, Functions & Working ACD, ARC and ARDC, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).  Credit, its definition, types, merits and demerits, credit and economic development.  Functions of commercial Banks & Central Banks, process of credit creation and its limitations Control of money supply. Reserve Bank of India: its functions, Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Transactions and Participants, Advantages, Drawbacks |
|
| May 2022 | Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme,  Treasury Bill Market, Types of Treasury Bills, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate,  Repo Instrument.. Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: IPO , Listing procedure |
|
|
| June 2022 | Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India. Revision of syllabus |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (HONS) 4th Semester**

**Subject:** -**Corporate Accounting- II**

**Name of the Teacher:Ishwar Singh**

|  |  |
| --- | --- |
| April, 2022 | Internal and External Reconstruction, Amalgamation  Liquidation of Companies-I  Assignment -I |
| May,2022 | Liquidation of Companies – II  Accounts of Banking Companies  Underwriting of Shares & Debentures  Test-I |
| June,2022 | Double Account System  Accounts of Electricity Companies  Revision |

**Signature**

**Lesson Plan**

**Session 2021-22(Even)**

**B. Com (HONS) 4th Semester**

**Subject:Company Law –II ( Code: BCH-4-03)**

**Name of the Teacher:Dr. Sunita Arora**

|  |  |
| --- | --- |
| Date | Particulars |
| April, 2022 | Depository System –meaning and importance; Shares: -; Types of shares (add); Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors  Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. |
| May, 2022 | Directors: - Duties, Powers, Liabilities, Appointment and removal of directors. Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up. |
| June, 2022 | Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members  Presentations  Revision and Tests |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (HONS) 4th Semester**

**Subject: Business Ethics**

**Name of the Teacher:Poonam**

|  |  |
| --- | --- |
| April, 2022 | Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society. Concept of Business Ethics.  Domain of Politics and ethics: Democracy and Welfare State, Market and Globalization. Approaches to Moral Reasoning: Consequentalism, Deontologism, Teleological reasoning |
| May,2022 | Politics and Ethics in Business: Corporate Code of Ethics. a) Environment b) Accountability c) Responsibility d) Leadership e) Diversity Corporate Social Responsibility. Arguments For and Against; Strategic Planning and corporate social Responsibility; Corporate Philanthropy. |
| June,2022 | Corruption, corporate scandals, whistle blowing, insider trading, discrimination: Gender Sensitization: Meaning, Definition, Gender Roles, Gender Equality, Gender Differentiation, Crucial Role of Gender Sensitization in Gender Mainstreaming, , Sex Ratio as per Census of India 2011, Role of Government in Gender Sensitization |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (HONS) 4th Semester**

**Subject: Auditing**

**Name of the Teacher:Megha Bansal**

|  |  |
| --- | --- |
| April, 2022 | Introduction: Meaning, objectives, basic principles and techniques, classification of audit. Audit Planning: Internal control, Internal check & Internal audit.  Audit Procedure: Routine checking, Vouching, Verification & Valuation of Assets & Liabilities. |
| May,2022 | Audit of Limited Companies: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit committees, Audit of depreciation and reserves.  Audit Report: Meaning, objectives, contents and types. Investigation: Meaning, Nature and Objectives. |
| June,2022 | Tax audit, Management audit and Cost audit; Relevant Auditing and Assurance Standards (AASs).  Revision, Test and Assignment |

**Signature**

**Department of Commerce**

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (Hons) 6th Semester**

**Subject: Human Resource Management**

**Name of the Teacher:Ritu**

|  |  |
| --- | --- |
| April, 2022 | Human Resource Management and Human Resource Planning Human Resource Management: -Definition, Importance, Objective and Scope of Human Resource Management .Function of HRM: - Operative and Managerial functions, Qualification and Qualities of Human Resource Manager, Changing role of Human Recourse Management. Total Quality Mgt., Business Process Reengineering.Human Resource Planning: - Meaning + Nature of Human Resource Planning (HRP)Objectives, Benefits, Factors affecting HRP, Process of HRP, Quantitative aspects of HRP, Supply fore casting. Human Resource Analysis, Qualitative Aspects of HRP. Utilization of Human Resource and its problems, Recent trends in HRP.Recruitment, Selection, Training and Management Development Recruitment: - Meaning, Steps in recruitment Techniques, Recruitment policy, Sources and methods/techniques of recruitment, Factors affecting recruitment. Selection: - Meaning Essentials of selection procedure, Stages in Selection Procedure.Training: - Concept, Need and importance of Training. |
| May,2022 | Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme.Management Development (M.D): - Meaning and Nature of M.D, Methods of M.D and Evaluation of M.D Programmes. Wage and Salary Administration and Wage Incentives Wage/Salary: - Meaning Objectives and Theories of wage. Methods of wage payments: - Time wage and Piece wage methods; Factors affecting Wage/salary levels wage and salary administration wage and salary polices. Wage Incentives: - Concept, Need and Importance of incentives; Types of incentive Plans; Special incentive profit sharing and worker’s co-partnership; Essentials of ideal Incentive system. Human Resources Development (HRD): - Concept; significance, features, Need and Scope of HRD. Techniques of HRD; Functions of HRD manager and Attributes of our HR Manager.QuestionAnswers to be discussed. Presentations to be provided for above topics. Group Discussion |
| June,2022 | Industrial Relationship (IR): - Concept; Importance and objective of Industrial relations; Contents, Participants of Industrial relationship (IR); Requirements of good Industrial relations Programme.Industrial Unrest (UN): - Meaning, Forms and Causes of industrial unrest. Impact of Industrial unrest on the Economy. Machinery for prevention and settlement of industrial unrest in India and Agencies for reconciliation of industrial unrest. |

**Signature**

|  |  |
| --- | --- |
| **Lesson Plan**  **Academic Session- 2021-22**  **B. Com (Hons) 6th Semester**  **Subject: Taxation Law- II**  **Name of the Teacher:Dr. Priyanka Ostwal** | |
| Month | Topics/ Chapters |
| April 2022 | Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filling and Filing of return (ITR – I and II) |
|
| May 2022 | Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons  Income Tax authorities & their powers; procedure for assessment |
|
|
| June 2022 | Deduction of Tax at Source (TDS); advance payment of tax. Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.  Revision, Test and Assignment |
|  |  |
| **Signature** | |

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (Hons) 6th Semester**

**Subject: Accounting For Manager**

**Name of the Teacher:Manisha**

|  |  |
| --- | --- |
| April, 2022 | Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis. Ratio analysis: meaning, objectives, limitations; and types of ratios.  Valuation of assets, Cash Flow Statement: meaning, objectives, limitations and accounting procedure. |
| May,2022 | Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing. Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance.  Accounting for Price level Changes. |
| June,2022 | Marginal Costing: meaning, advantages, marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.  Revision, Test and Assignment. |

**Signature**

**Lesson Plan**

**Session 2021-22(Even)**

**B. Com (Hons) 6th Semester**

**Subject: Retail Management and Sales Procedures**

**Name of the Teacher:Nisha Chhaunker**

|  |  |
| --- | --- |
| Date | Particulars |
| April, 2022 | Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India  Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers. |
| May, 2022 | Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process. Assignments and Presentations. |
| June, 2022 | Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies. Revision and class Tests. |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (Hons) 6th Semester**

**Subject: Project Planning and Management**

**Name of the Teacher:Sammi Kumari**

|  |  |
| --- | --- |
| April, 2022 | Project Planning: Planning, strategy and Capital Allocation, Generation and Screening of Project Ideas Analysis: Market and Demand analysis, Technical Analysis, financial Estimates and Projections, Time Value Money, Investment Criteria |
| May,2022 | Project Cash Flows, The Cost of Capital, Stand Alone Risk analysis, Risk analysis- Market and Firm Risk, Special Decision Situations, Social Cost Benefit analysis, Multiple Projects and Constraints. Valuation of Real Options, Judgemental, Behvioural, Strategic and Organisational considerations. Financing: Financing of Projects, financing Infrastructure Projects, Venture capital and Private Equity |
| June,2022 | Implementation: Project Management, Network Techniques for Project Management Project Review and Administrative Aspects |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

**B. Com (Hons) 6th Semester**

**Subject:Business Environment and International Business**

**Name of the Teacher:Ishwar Singh**

|  |  |
| --- | --- |
| April, 2022 | Business Environment: concept; components and importance; SWOT Analysis. Agriculture in India- Problems, Importance, contribution in national economy, remedial measures. Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.Problems of Growth: Unemployment, Poverty; regional imbalances, |
| May,2022 | social injustice, inflation, parallel economy and industrial sickness. Role of Govt. in Indian Economy: Monetary and Fiscal Policy;Industrial Policy; Industrial Licensing; Privatization and Devaluation;and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; international business approaches, concept of globalization. Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; |
| June,2022 | International Business: - An overview; Domestic versus International Business; Major risks Balance of payments.Theories of International Trade- Absolute advantage theory; comparative advantage theory; factor proportions theory; Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO,IMF and World Bank in international trade. Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution  Revision, Test and Assignment |

**Signature**