**Department of Commerce**

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject: Financial Accounting**

**Name of the Teacher:PreetiSherval, Naina, Meenakshi, Pushpa**

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| April, 2022 | Hire Purchase System and Installment Payment Systems. Lease Accounting. |
| May,2022 | Branch : Meaning ,Concept of dependent branches, stock and debtor system and departmental accounts. Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of  Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal  Distribution. |
| June,2022 | Joint-Venture Account; Royalty Account.  Test and Assignment. |

**Signature**

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| **Lesson Plan**  **Academic Session- 2021-22**  **B. Com (P) 2nd Semester**  **Subject :Business Management**  **Name of the Teacher: Sonu Yadav, Anu, Chitra, Ritika** | |
| Month | Topics/ Chapters |
| April 2022 | Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees. Motivation and Leadership: Motivation-concept, Theories, Financial and Non-Financial Incentives.  Leadership: concept and Leadership styles, Leadership Theories. |
|
| May 2022 | Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies. Control: Concept, Process and Techniques, Effective Control System |
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| June 2022 | Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.  Revision, Test and Assignment. |
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| **Signature** | |

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject: Business Environment**

**Name of the Teacher:Rani Kumari, Naina, Ritika, Megha, Jyoti Nirban**

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| April, 2022 | Business Environment: concept; components and importance; SWOT Analysis, Economic Trends (overview): income; savings and investment. |
| May,2022 | Balance of Trade and balance of Payments,  Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy, Role of Govt. in Indian Economy. |
| June,2022 | Monetary and Fiscal Policy; Industrial Policy;  Privatization, Industrial sickness.  Test and Assignment. |

**Signature**

**Department of Commerce**

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject: Business Regulatory Framework**

**Name of the Teacher:Preeti, Dr.Babita Jaiswal, Pooja, Reena Kumari, Seema Singh**

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| April, 2022 | Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution. |
| May,2022 | Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of  Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties;  Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract. |
| June,2022 | Assignment Submission.RTIAct : features, rights and importance.  Revision, Test. |

**Signature**

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| **Lesson Plan**  **Academic Session- 2021-22**  **B. Com (P) 4th Semester**  **Subject: Corporate Accounting-II**  **Name of the Teacher: Ambika Sangwan, Seema Chaudhary, Dr. Roma,Pushpa** | |
| Month | Topics/ Chapters |
| April 2022 | Internal Reconstruction, Liquidation of a company **Quiz and Group Discussion will be conducted** |
|
| May 2022 | Final Accounts of Banking Companies, Accounts of Holding Companies **Questions and assignment shall be given to students after discussing chapters with them.** |
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|
| June 2022 | Financial reporting for financial institutions. External Reconstruction in the nature of merger and purchase **Completion of Syllabus, Revision and Test** |
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| **Signature** | |

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject:Secretarial Practice**

**Name of the Teacher:SonuYadav,Monika,PreetiSherval,Naina,Pushpa,Pooja**

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| April, 2022 | Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary. |
| May,2022 | Promotion of Company and Secretary: Duties of Secretary regarding formation of M/A and A/A and their alterations. Duties of secretary regarding issue of share certificate, share warrant and share stock, calls–in-arrear, forfeiture and re-issue of shares, transfer and transmission of shares. |
| June,2022 | Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting, secretarial duties regarding meetings of shareholders, meetings of Board of directors. Company Secretary and motion and Resolution, voting and proxy.  Test and Assignment. |

**Signature**

**Lesson Plan**

**Session 2021-22(Even)**

**B. Com (Pass) 4th Sem**

**Subject:Marketing Management**

**Name of the Teacher:Dr. Priyanka Ostwal, Shalini, Ambika Sangwan, Monika**

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| Date | Particulars |
| April, 2022 | Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation.  Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. |
| May, 2022 | Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.  Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies |
| June, 2022 | Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policyand pricing strategies  Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject: Business Statistics II (4.02)**

**Name of the Teacher:Reena Kumari, Seema Singh, Pooja**

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| April, 2022 | Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. |
| May,2022 | 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 . Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability. |
| June,2022 | Conditional probability, Baye’s Theorem Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters. |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject: Corporate Law-II**

**Name of the Teacher:Monika, Sonu Yadav, Meenakshi, Anu, Seema Sigh**

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| April, 2022 | Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors  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. |
| May,2022 | Shareholders and Members: - Difference between Shareholders and members. Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.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. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors. |
| June,2022 | 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.  Revision, Test and Assignment |

**Signature**

**Department of Commerce**

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject: Financial Mangement**

**Name of the Teacher: Dr. Roma,Reena Rani, Ritika, Manisha**

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| April, 2022 | Nature and scope of Financial Mgt: Scope of Finance, Finance functions, Financial Manager’s role,  Financial goal; Profit maximization Vs Wealth maximization  Objective of financial Management,  Finance and related disciples, Financial planning, Functions of financial manager, controller |
| May,2022 | Working Capital Management: Meaning, nature and planning of Working Capital. Permanent and  variable Working Capital. Balanced working position, determinates of working Capital, Issues of  working Capital Management.  Management of cash and Marketable Securities: Meaning of Cash, Motives, Objectives. Factors determining cash needs, Methods of cash management, Meaning and Types of Marketable Securities  Receivables Management: Meaning & Motives, Scope or aspects of Receivables Management-Practical Portion |
| June,2022 | Cost of Capital – Meaning, Definition, Significance, Factors, Problems, Computation of cost of specific source of Finance: Cost of Debt, Cost of Preference Share Capital  Computation of cost of specific source of Finance: Cost of Equity Share Capital, Cost of Retained Earning  Computation of Weighted Average Cost of Capital: Book Value Weights, Practice of practical problems  Capitalization: Meaning, Definition, Concepts, Theories, Principles, Over Capitalization, Under Capitalization, Difference Between Watered Capital and Over Capitalization  Leverages: Meaning, Definition, Concept, Significance and Practical Problems of leverage  EPS-EBIT Analysis – Concept and Methods of Analysis, Related practical problem.  Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.  Dividend Theory and Policy: Issues in dividend policy, Walter’s and Golden’s model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends,  forms of dividend.  Revision, Test and Assignment. |

**Signature**

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| **Lesson Plan**  **Academic Session- 2021-22**  **B. Com (P) 6th Semester**  **Taxation Law-II**  **Name of the Teacher: Dr Priyanka Ostwal, Shalini, Seema Chaudhary, Dr. Babita Jaiswal** | |
| 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 |
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| 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 (P) 6th Semester**

**Cost accounting 6.02**

**Name of the Teacher: Nisha Chhaunker, Poonam, Reena Rani**

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| April, 2022 | Process costing: Meaning, uses, preparation of process account, treatment of normal wastage, abnormal wastage, abnormal effectiveness, treatment of opening and closing stock (excluding work in progress). Joint product and By product, main methods of apportionment of joint cost, inter process profits.  Contract costing: meaning, main features, preparation of contract account, escalation clause, contract near completion, cost plus contract. Job and batch costing. |
| May,2022 | Budgetary control: Meaning of budget and budgetary control, Budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero base budgeting and responsibility accounting.  Standard costing: meaning limitations, standard costs and budget costs, determination of standard cost, cost variances, direct material and direct labour only. |
| June,2022 | Marginal costing and profit planning: marginal costing, absorption costing, marginal cost, cost volume profit analysis, key factor, BE chart, angle of incidence, concept of decision making and steps involved, determination of sales mix, make or buy decision.  Revision, Test and Assignment |

**Signature**

**Lesson Plan**

**Session 2021-22(Even)**

**B. Com (Pass) 6th Sem**

**Goods and Services Tax (GST) & Customs Law**

**Name of the Teacher:Rani Kumari, Chitra, Anu, Meenakshi**

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| Date | Particulars |
| April, 2022 | Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy; Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules |
| May, 2022 | Input tax credit: - Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors  Registration; Issue of invoices: - tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases.; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit; |
| June, 2022 | Customs duty: Important definitions, types, importance, documents required for import and export procedure: Export Promotion Scheme.  Revision, Test and Assignment. |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject: Auditing**

**Name of the Teacher: Nirmal, Sammi Kumari,Jyoti Nirban**

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| April, 2022 | Auditing: Meaning, objectives, importance, and types of Auditing.  Audit Process: internal control, internal check & internal audit, audit programmer.  Audit Procedure: Routine checking, vouching.  verification & valuation of assets & liabilities. |
| May,2022 | Audit of Public Company: Qualification. Appointment of company Auditors, their powers, duties, and Liabilities. Audit of depreciation and reserves. Divisible profits & dividends. |
| June,2022 | Audit Report and Investigation Audit Report: Meaning, objectives, contents, and types. Investigation: Meaning, Nature and objectives,  Revision, Test and Assignment |

**Signature**

**Lesson Plan**

**Academic Session- 2021-22**

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

**Subject: International Marketing**

**Name of the Teacher:Ritu, RaniKumari,JyotiNirban,Megha, Chitra**

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| April, 2022 | Introduction, Environment, Foreign Market Selection And Entry Modes,  Product Planning, International Product Life Cycle,  Marketing Research And Information,  Branding, Packaging And Labeling, Assignment |
| May,2022 | International Pricing, Price Quotations And Payment Terms,  International Distribution, Management Of Distribution Channel, Channel Conflict, Test, Selection And Appointment Of Foreign Sale Agent, Export Procedure And Documentation, Assignment |
| June,2022 | Methods Of International Product Promotion, Web Marketing, International Advertising And Media Strategy,  Revision, Test and Assignment |

**Signature**