

Lesson Plan (Session 2022-23)

Class: B.Com I (Ist Sem)

Subject: Principles of Business Management (BC 103)

Month	Topics to be Covered
August	Business- Meaning, Nature and scope of business, Forms of Business Management –Definition, Characteristics, Scope and Importance of Management
September	Functional areas of management Management and Administration Levels of Management Mintzberg’s Managerial Rolls Approaches to management- Classical and Neo Classical Approach, Behavioural Approach, Management Science Approach, System Approach and Contingency Approach Highlighting the Contribution of Henry Fayol, FW Tailor and Peter F Drucker
October	Contemporary development in Approaches Theory Z, McKinsey- 7’s, Quality Management Planning – Definition, Nature, Objectives and Importance Planning process, Types of plans, Barriers to effective planning Organising – Definition, Nature, Principles of organisation, Different Types of Organisation Unit test and Assignments
November	Organisational Structure, Authority, Delegation and Centralisation versus Decentralization, Staffing- Meaning, Importance and Scope Matching Job and people Motivation-Meaning, Concept, Objectives and Significance
December	Leadership- Meaning, concept, Significance and Functions Different Leadership Styles Approaches to Leadership Controlling- Meaning and Characteristics Process of Control Prerequisites of an effective control system Various Controlling Techniques Revision

Class: B.Com II (IIIrd Sem)

1. Subject: Corporate Accounting (BC 301)

Month	Topics to be Covered
August	Valuation of goodwill: concepts and methods of its valuation Valuation of shares: concepts and methods of its valuation
September	Accounting for share capital and debentures: Issue, forfeiture and Re-issue of forfeited shares; Book Building: concept and process; Issue of Right shares and Bonus shares; Buyback of shares; Redemption of preference shares; Issue and Redemption of debentures
October	Final Accounts of Companies; Internal Reconstruction- Concept and Accounting treatment excluding scheme of reconstruction; Accounts of Holding Companies- Preparation of Consolidated Balance Sheet with one Subsidiary Company, pre-acquisition and post-acquisition profits and reserves, Relevant Provisions of Accounting Standard 21 Unit Test and Assignments
November	Amalgamation of Companies- Concept, Intercompany Owings, Problem of Friction Shares and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings)
December	Revision and Class Presentation

2. Name of Paper: Business Statistics I

Month	Topics to be Covered
August	<ul style="list-style-type: none">● Introduction of Statistics, Scope and Limitation, Collection of Data- Methods of collecting Primary Data
September	<ul style="list-style-type: none">● Classification- Functions, Rules and bases of classification, Frequency distribution and its types, Tabulation- meaning, types, parts and requisite of a good table.● Presentation through diagrams- general rules, types and choice of diagram. Graphic presentation- general rules for graphing, graphs of frequency distribution and histograms.● Concept and measures of central Tendency: Mathematical averages, positional averages and partition values.
October	<ul style="list-style-type: none">● Measures of Dispersion in detail: Absolute and relative measures of dispersion- Range, Quartile deviation, Mean deviation, Standard deviation, Variance.● Measures of Skewness- Karl Pearson's, Bowley's and Kelly's coefficient of skewness, coefficient of skewness based on moments.
November	<ul style="list-style-type: none">● Correlation- Types, methods- Scatter diagram method, Karl Pearson's coefficient of correlation, Standard error of estimate, coefficient of determination.● Regression: Linear and non-Linear, Lines of regression, coefficients of regression, correlation vs. regression analysis.

3. Computerized Accounting System (BCOM 304)

Month	Topics
August	Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password Security Control in Tally, ERP9 –
September	Accounting: voucher entry, budget, cost center, balance sheet, profit and loss account, currency, debit note, credit note, and interest calculation.
October	Inventory: stock item, sales order, purchase order, delivery note, rejection out. Computerized. Tax Liability Calculation. Splitting Company Data – Backup and Restore.
November	Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime Payment – Gratuity – Advanced Payroll Transactions Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission

4. Subject BCOM- 306-: Rural Marketing

<i>Month</i>	<i>Topics to be covered</i>
22th August 2022	<ul style="list-style-type: none">• Rural Markets: Characteristics and Dimensions. Rural vs Urban Markets.• Rural marketing: Definition and relevance.• Macro and micro environmental factors affecting rural marketing
September	<ul style="list-style-type: none">• Constraints in rural marketing and strategies to overcome.• Rural consumer profile, rural consumer decision making process.• Factors affecting rural consumer decision making.• 4A's of rural marketing: Affordability, availability, awareness, and acceptability
October	<ul style="list-style-type: none">• Segmenting rural markets: Bases and strategies.• Product strategies for rural markets, Branding,• Packaging, warranties and after-sales service.• Pricing methods and strategies for rural markets.
November	<ul style="list-style-type: none">• Promotion strategies including advertising,• Sales promotion and personal selling for rural markets.• Traditional and emerging channels of distribution in rural markets. Marketing of agricultural inputs.

Lesson Plan

5. Business Law (BCOM 303)

Month	Topics of Syllabus
August, 2022	<ul style="list-style-type: none">• Indian Contract Act 1872 meaning and essentials of a valid contract,• Offer and Acceptance,• Consideration,• Capacity to contract• Free consent• Void agreement and quasi contract,
September, 2022	<ul style="list-style-type: none">• Performance of Contracts• Different mode of discharge of contract,• Remedies for breach of contract.• Contract of Indemnity and Guarantee,• Contract of Bailment and Pledge,• Contract of Agency.
October, 2022	<ul style="list-style-type: none">• Sale of goods act – meaning and essentials,• Conditions and warranties,• Transfer of property,• Performance of contract of sale,• Right of unpaid seller,• Remedies for breach of contract.• Negotiable Instrument Act – Meaning and essentials elements,• Types of Negotiable Instruments,• Holder and holder in due course,• Negotiation of negotiable instruments,• Dishonour of negotiable instruments.
November 2022	<ul style="list-style-type: none">• Information Technology Act – Meaning,• Digital signature, electronic governance,• Regulation of certifying authority,• Digital signature certificates, duties of subscribers,• Penalties adjudication and offences.

Class: B. Com III

Sem: 5th

1. Cost Accounting (BC-501)

Month	Topics
August	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Materials: material planning & purchasing, pricing of material issue; treatment of material losses
September	Material & inventory control: concept and techniques. Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes. Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption.
October	Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).
November	Standard costing and variance analysis: material and labour. Cost control and cost reduction; cost audit; an overview of cost audit standards.

2. Paper: Auditing

Month	Topics
August 2022	Meaning, Objectives and Necessity of Auditing, Difference between Book-keeping, accounting, auditing and Investigation, Basic concepts and objectives of Auditing, advantages & limitations of auditing
September 2022	Different Types of Audits, Difference between Internal and External Audit, Audit process and Audit programme, essentials of a good audit programme, Advantages and disadvantages of audit programme, audit notebook, working papers, method of checking-test and routine checking, Assignment-1, Internal control, internal check- advantages and disadvantages of internal check, Internal check with regard to purchases, purchase return, credit sales, sales return, B/R, B/P, Cashbook cash sales, cash receipts, wages etc.,
October 2022	Assignment-2, Vouching-meaning and objectives, examination of vouchers, vouching of cash book, purchase book, sales book, B/R book, B/P book, creditors ledger, Teeming and lading, Verification of assets and liabilities, Appointment of auditor, qualification, disqualifications and removal of auditors,
November 2022	Class Test, Rights, duties and liabilities of auditor, Audit report, types of audit report, audit certificates, Investigation-meaning, difference between auditing and investigation, Procedure and types of investigation, auditing of e-commerce transactions, Professional Conduct and Ethics
December 2022	Revisionary Classes and Doubt Sessions

3. *Subject* : *BC -503 (Financial Management)*

August	<p>Chapter-1:Nature and Scope of Financial Management Introduction, Nature/ Approach and Limitation of Financial Management. Functions of Financial Management,Objectives of Financial Management,Importance of Financial Mangement</p>
	<p>Chapter:2 Financial Planning Financial Planning: Concept,types,Objectives,Procedure, Factors affecting Financial Planning,Significance ,limitations, Assessing Funds Requirements of a Business</p>
September	<p>Chapter:3 Capitalization Concept and Theories of Capitalization,Over Capitalization, Meaning,Causes ,Consequences ,Remedies of Over Capitalization, Under Capitalization,Meaning,Causes ,Under Capitalization Consequences and Remedies Watered Capital and Over Capitalization</p>
	<p>Chapter:4 Financial Forecasting-Financial Forecasting: Concept, Pupose , Methods</p>
	<p>Chapter: 5: Sources of Finance (Long-Term) : Prerequisites Concept of Source of Finance and classification -Equity Shares,Preference Shares,Loans from Financial Institutions,Lease Financing</p>
	<p>Chapter No.6: Mediumm and Short Term Source of Finance Medium Term: Public Deposits,Loan From Commercial Banks, Short Term: Bank Sources: Cash Credits,Overdrafts,Term Loans,Discounting of Bills, Non Bank Sources:Trade Credit,Commercial Papers,Advances from Customers Assignment 1</p>
October	<p>Chapter:7:Cost of Capital : Cost of capital-Concept, Importanace of Cost of Capital, Factors affecting cost of capital, Problems in determination of cost of capital, Computation cost of Capital: Specificce source of finance Unit Test</p>
	<p>Chapter: 8 Capital Structure Capital Structure: Concept , Importance and Features of a Sound Capital Structure, Factors affecting Capital Structure,Capital Structure Theories, Net Income Approach,Net Operating Income Approach, Traditional Approach,Modigillani and Miller Approach</p>
	<p>Chapter:9 Capital Budgeting Concept, Importance, Kinds of Capital Budgeting Decisions, Techniques of Capital Budgeting, Accounting Profit Criterion-ARR Method, Cash Flow Method-Payback Medtho, NPV Method,PI Method,IRR Method,IRR Method Assignment II</p>
November	<p>Chapter: 10.Management of Working Capital Concept,Need ,Types,Factors affecting Working Capital, Inadequate Working Capital,Objectives of Working Capital Management, Approaches,Analysis of Working Capital, Computation of Working Capital Management-Operating Cycle Method, Operating Cycle Method, Forecasting Method,Cash Forecasting Method, Percentage of Sales Method,Projected Balance Sheet Method</p>
	<p>Chapter No. 11.Management of Cash Concept,Motives of Holding Cash,Objectives,Factors determing cash Needs Methods of Cash Management,Cash BudgetMethod-Receipt and Payment Method,Adjusted Profit and Loss Method,Balance Sheet Method,Cash Flow Statement,Cash Flow Ratios,Cash Management Models</p>

4. INCOME TAX-I (BC-504)

Month	Topics
August	Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year
September	Financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning. Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income. Heads of income: income from salary, house property
October	Profit and gains from business and profession, Capital gains and other sources.
November	Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses.

5. Subject BCOM-506(i): Supply Chain Management

Months	Topics to be covered
August, 2022	Supply chain management (SCM): concept, scope and importance; approaches to SCM; role of SCM in a firm and economy; SCM and marketing mix.
September, 2022	SCM as coordination function; integrated SCM: total cost concept; Strategic SCM: SCM strategy, implementation and management; interrelationship of SCM and marketing.
October, 2022	Elements of SCM; transportation: considerations in selecting the right mode; multimodal transportation; warehousing: types, site selection and management; customer service-strategy and practices; distribution channel design.
November, 2022	Information system in SCM; ERP and SCM; recent developments in SCM - third/fourth party logistics.

Class: M.Com Final

Sem : 3rd

1. Subject: Consumer Behavior (MCM322)

Month	Topics to be Covered
August	Consumer Behaviour- Introduction to consumer behaviour; Its Roots in Various Disciplines, Interrelationship between Consumer Behaviour and Marketing Strategy, Consumer Research; Process, Research Methods & Tools, Types and its Relevance.
September	Consumer as an Individual -Consumer Needs and Motivation; Goals, Dynamics of Motivation, Measurement of Motives, Personality and Consumer Behaviour; Nature, Theories of Personality and Self Concept, Consumer Perception and Information Processing; Dynamics of Perception, Consumer Imagery, and Perceived Risk, Learning & Consumer Involvement; Meaning, Behavioural & Cognitive Learning Theories and application to marketing, Consumer Attitude; Meaning, Attitude Formation & Change, Relationship in Behaviour & Attitude Formation, and Structural Models.
October	Group Dynamics and Consumer Behaviour - Reference Groups; Meaning, Types, Affects, Relevance and Applications, The Family; Functions, Decision Making and Family Life Cycle, Social Class; Meaning, Types of Status, Lifestyle Profiles and Mobility in Social Classes, Measurements, Influence of Culture; Characteristics, Measurements & Core Values of Culture, Sub Cultural Aspects on Consumer' Mind Set; Meaning, Types & Understanding of Multiple Sub cultural Membership Interaction & Influence. Unit test and Assignments
November	Consumer Decision Making Process- Personal Influence and the Opinion Leadership; Meaning and Dynamics of Opinion Leadership Process, Measurement of Opinion Leadership, Diffusion of Innovations; Process of Diffusion & Adoption, Profile of Consumer Innovator, Consumer Decision Making; Meaning of Decision, Levels of Decision Making. Consumer Behaviour Models, Current trends and ethical issues in Consumer Behavioural Studies.
December	Revision and Class Presentation.

2. Paper: Personal Finance

Month	Topics
August 2022	Personal finance-Meaning and importance
September 2022	Financial Planning-Meaning, process and Role of financial planner, Risk profiling, client data analysis, Life cycle, Wealth cycle, Asset allocation: Strategic, Tactical, Fixed, Flexible, Assignment-1, Risk Management: Meaning, process and importance
October 2022	Difference between risk assessment, risk management and risk avoidance, assessment of requirement of health insurance, life insurance and general insurance, choice of products for risk coverage, Assignment-2, Meaning and importance of investment management, Investment avenues-equity, debt, gold, real estate, mutual funds, exchange traded funds,
November 2022	Portfolio management, loan management, Class Test, Tax planning- basic terminology, Deductions under various sections, Taxation of investment products, retirement planning, management of nomination, power of attorney and will
December 2022	Revisionary classes and doubt sessions

3. Subject: MCH-331: HUMAN RESOURCE PLANNING

Month	Topics to be covered
22th August 2022	<ul style="list-style-type: none">• Human Resource Planning: Concept, Objectives, Benefits,• Problems;
September	<ul style="list-style-type: none">• Strategic Human Resource Planning• Job Analysis• Human Resource Planning Process and Action Plans: Human Resource Demand Forecasting: Assessment and Techniques;• Human Resource Supply Forecasting: Assessment and Techniques;
October	<ul style="list-style-type: none">• Action plans for Recruitment and Selection• Separation, Retention,• Training and Redeployment• Productivity Management and Human Resource Planning: Work Study, Method Study, Work Measurement,
November	<ul style="list-style-type: none">• Job Design, Work Scheduling.• Human Resource Planning in Changing Context: Human Resource Information System; Human Resource Accounting and Audit;• Structure of Labor Force and Demographic Changes: Problems and Challenges.

4. Subject : MAM-324 Sales and Distribution Management

August	Sales Management : Role of Sales Management in Marketing , Nature and Responsibilities of Sales Management, Modern Roles and Responsibility of sales Management, Modern Roles and Required Skills for Sales Managers.
September	Theories of Selling. Sales Planning: Importance , approaches and process of sales planning ; sales forecasting ; Sales budgeting. Sales Organization : Purpose , principles and process of setting up a sales organization ; Sales organization structures ; Field sales organization ; Determining size of sales force . Territory Management : Need , procedure for setting up sales territories ; Time management ; Routing . Sales Quotes : Purpose , types of quotas , administration of sales quotas.
October	Managing the Sales – force : Requirement , selection , training ,compensation, motivating and leading sales –fors ; Sales meetings and contests . Control Process ; Analysis of sales ,costs and profitability : Management of sales expenses : Evaluating sales force performance ; Ethical issues in sales management.
November	Distribution Channels: Role of Distribution Channels , Number of Channels , Factors Affecting Choice of Distribution Channel, Channel Behavior And Organization , Channel Design Decision ;Channel Management Decision ; Distribution Intensity ; Partening Chennel Relationship .

5. Business Legislation (MC-302)

Month	Topics of Syllabus
August, 2022	<ul style="list-style-type: none"> • Indian Contract Act 1872 meaning and essentials of a valid contract, Classification of Contract • Offer and Acceptance, • Consideration, • Capacity to contract • Free consent • Void agreement and quasi contract, • Performance of Contracts • Different mode of discharge of contract, • Breach of contract.
September, 2022	<ul style="list-style-type: none"> • Contract of Indemnity and Guarantee, • Contract of Bailment and Pledge, • Contract of Agency. • Sale of goods act – meaning and essentials, • Conditions and warranties, • Meaning and Classification of goods, • Right of unpaid seller, right of buyer, Caveat Emptor, • Negotiable Instrument Act – Meaning and essentials elements, • Types of Negotiable Instruments, • Holder and holder in due course, • Negotiation of negotiable instruments, • Dishonour of negotiable instruments.
October, 2022	<ul style="list-style-type: none"> • Companies Act 2013 – meaning and characteristics of a company, • Objects and applications of Companies Act 2013, and landmark provisions, • Classification of companies, • Formation of company, • Memorandum of Association and Article of Association, • Prospectus, • Allotment of shares and share capital, • Membership of companies.
November 2022	<ul style="list-style-type: none"> • Meetings of Companies – Meaning, principles and types, • Prevention of Oppression and Mismanagement, Winding up of company, • Consumer Protection Act -Consumer rights, provisions regarding complaints in consumer courts, • Unfair Trade Practices and Restrictive Trade Practices, • Consumer Protection Council, Consumer Forum.

