

## Lesson Plan of B.COM & M.COM (Even Semester Session: 2022-23)

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<b>Name of Faculty: Satish Singla    Class: B.COM.III    SEM-VI    Subject BC-603: HRM</b>	
<b><i>Month</i></b>	<b><i>Topics to be covered</i></b>
<b>16January2023</b>	<ul style="list-style-type: none"> <li>• Human resource management-Meaning</li> <li>• Nature History and scope, Objectives</li> <li>• Functions, Importance</li> <li>• HRM vs. HRD and Personal management</li> </ul>
<b>Feburaty2023</b>	<ul style="list-style-type: none"> <li>• Human resource planning-Meaning, Importance, Objectives</li> <li>• Process factors affecting manpower planning</li> <li>• Problems and suggestions of making HR planning effective</li> <li>• Job Analysis –Meaning, Process of job analysis</li> <li>• Methods of collecting job analysis data</li> <li>• Potential problems with job analysis</li> <li>• Job description and job specification</li> </ul>
<b>March2023</b>	<ul style="list-style-type: none"> <li>• Recruitment-Meaning ,Purpose</li> <li>• Recruitment policy,Factors affecting recruitment</li> <li>• Source of recruitment,Internal and external</li> <li>• Methods of recruitment ,Selection meaning</li> <li>• Purpose,Difference between recruitment and selection</li> <li>• Process of selection ,Barriers of effective selection</li> </ul>
<b>April,2023</b>	<ul style="list-style-type: none"> <li>• Placement ,Induction and internal mobility</li> <li>• Placement,Induction/orientation-Meaning,Objectives</li> <li>• Content and responsibility for induction</li> <li>• Internal mobility,Meaning &amp; need</li> <li>• Transfer ,Purpose,Types,Benefits and problems,Transfer policy</li> <li>• Promotion ,Purpose,Basis,Promotion policy</li> <li>• Demotion,Causes ,Demotion policy</li> <li>• Training –Meaning ,Training and education</li> <li>• Training and development,Objectives,Importance</li> <li>• Steps in designing training programme</li> <li>• Training methods -On-the-job and off-the job methods</li> </ul>
<b>12May,2023</b>	<ul style="list-style-type: none"> <li>• Concept of Performance appraisal, Meaning ,</li> <li>• Features, Merits, Limitations</li> <li>• Process and methods of performance appraisal</li> </ul>

<b>Name of Faculty: Satish Singla M.COM.I SEM-II Subject BC-204: HRM</b>	
<b>Month</b>	<b>Topics to be covered</b>
<b>16January2023</b>	<ul style="list-style-type: none"> <li>• Concept and perspectives of Human Resource Management</li> <li>• Human Resources Management in a changing environment</li> </ul>
<b>Feburaty2023</b>	<ul style="list-style-type: none"> <li>• Managerial and operative functions of HRM</li> <li>• Recruitment</li> <li>• Placement and Retention Strategies</li> <li>• Human Resource planning</li> </ul>
<b>March2023</b>	<ul style="list-style-type: none"> <li>• Job analysis</li> <li>• Methods of Manpower Search</li> <li>• Attracting</li> <li>• Selecting and Retaining Human Resources</li> <li>• Induction and Socialization</li> </ul>
<b>April,2023</b>	<ul style="list-style-type: none"> <li>• Training and Development</li> <li>• Manpower Training and Development</li> <li>• Performance Appraisal and Potential Evaluation</li> <li>• Career and Succession Planning</li> <li>• Talent Management</li> <li>• Employee Relation and Compensation Administration</li> <li>• Job Evaluation and Compensation Management</li> <li>• Incentives and Employee Benefits</li> <li>• Employee Welfare</li> </ul>
<b>17May,2023</b>	<ul style="list-style-type: none"> <li>• Industrial Relation</li> <li>• Employee Separation Practices</li> <li>• HR Accounting and audit</li> </ul>

<b>Name of Faculty: Satish Singla      M.COM.II SEM-IV</b>	
<b>Subject : MCH-436: Global Human Resource Management (GHRM)</b>	
<b>Month</b>	<b>Topics to be covered</b>
<b>16January2023</b>	<ul style="list-style-type: none"> <li>• Introduction and overview of Global Human Resource Management</li> </ul>
<b>Feburaty2023</b>	<ul style="list-style-type: none"> <li>• Human and Cultural Variables in Global Organizations- Culture and values,</li> <li>• Cross Cultural Differences and Managerial Implications</li> </ul>
<b>March2023</b>	<ul style="list-style-type: none"> <li>• Cultures in Organizations and Hofstede's Study – Cultural dimensions and their HR and managerial implications</li> </ul>
<b>April,2023</b>	<ul style="list-style-type: none"> <li>• Evolution of Human Resource Management in Global Organizations: Selection,</li> <li>• Global Organizations: Cross Cultural Leadership, Motivation and Decision Making, Cross Cultural Communication and Negotiation.</li> </ul>
<b>17May,2023</b>	Source criteria for International Assignment, Compensation and Appraisal System

**Name of Teacher: Rakesh**

**Class: B.Com-II (2<sup>nd</sup> Semester)**

**Paper : Marketing Management**

**BCOM-204**

Month	Topics
January	Introduction to Marketing, difference between marketing and selling, core concepts of marketing, marketing mix, marketing process, marketing environment
February	Determinants of consumer behavior, consumer's purchase decision process (excluding industrial purchase decision process). Market segmentation, targeting and positioning. Marketing research and marketing information system.
March	Product decisions: New Product Development, product line decisions, product life cycle, Branding decisions, packaging and labeling decisions, Pricing decisions.
April	Marketing channels: Retailing, wholesaling, warehousing and physical distribution, conceptual introduction to supply chain management, conceptual introduction to customer relationship marketing, Promotion mix: personal selling, advertising,
May	sales promotion, public relations, direct marketing

**Name of Teacher: Rakesh**  
**Paper : Company Law**

**Class: B.Com-II (4<sup>th</sup> Semester)**  
**BCOM-404**

<b>Month</b>	<b>Topics</b>
January	Meaning and nature of company, kinds of companies, formation of company, Memorandum of Association, Article of Association, Doctrine of indoor management,
February	meaning and definition of prospectus, misstatement in a prospectus and their consequences, Membership of company, Meaning, need and requisitions of valid meeting, voting, proxy and resolution, kinds of general body meetings, Meaning of dividend, sources of dividend payments, declaration of dividend, payment of dividend, unpaid and unclaimed dividends.
March	Appointment, qualifications and remunerations of auditors, power, duties and obligations of auditors. Meaning, qualification, appointment and removal of directors, duties and liabilities of directors, remuneration of directors,
April	Distinction between managing director and manager, distinction between managing director and whole time director, meeting of board of directors. Inspection and investigation., Compromise, arrangements and amalgamations: Prevention of oppression and mismanagement,
May	Meaning and modes of winding up of a company, power and duties of a liquidator in winding up.

**Name of Teacher: Rakesh**  
**Paper : Business Environment**

**Class: B.Com-II (6<sup>th</sup> Semester)**  
**BC-605**

Month	Topics
January	Business environment: concept, components, and importance; environmental and organizational scanning: concept importance & techniques
February	Public, private and joint sectors in India. Economic systems: capitalist, socialist & mixed economy., Economic planning in India: achievement & failures, planning machinery in India,
March	Role of Government: monetary policy, fiscal policy, make in India Foreign investment: concept, need, types & barrier;
April	Multinational corporations in India, globalization of Indian business Competition Act, Foreign Exchange Management Act.
May	Foreign exchange market: an overview.

**Name of Teacher: Vasundhra Class:M.Com Paper: Counselling Skills**

<b>Week</b>	<b>Topics</b>
FEBRUARY, 2023	Introduction to counselling, emergence, growth and need of counselling, need, goal and role of counselling, characteristics of counsellor and counselee, difference between counselling and psychotherapy, general principles of counselling, Quiz
MARCH, 2023	Sigmund freud theory, assignment-1, Alfred adler theory, BF Skinner theory, cognitive and humanistic approaches, assignment-2, 5D model of counselling, phases of counselling process, environment and procedure for counselling, Case study.
APRIL, 2023	Core conditions of counselling, PPT presentation, counsellor's attitude and skills of counselling, verbal and non-verbal communication, Class-test 1, listening skills, barriers and strategies to overcome listening barriers, Class test-2, organizational stress-problems and strategies
MAY, 2023	Special problems in counselling, selection of counselling strategies and interventions, ethical and legal aspects of counselling, current trends in counselling, Students' doubt and revisionary classes.

**Name of Teacher: Vasundhra Class:M.Com.SEM-II Paper: International Business**

<b>Week</b>	<b>Topics</b>
JANAURY, 2023	Meaning, importance, nature and scope of International Business, Management of international business operations, Role of IT in International Business
FEBRUARY, 2023	India's involvement in International Business, Environmental factors affecting international business, features and components of globalization, advantages and disadvantages of globalization, classical and modern theories of international trade, modes of entry into international business
MARCH, 2023	Role of MNCs in International Business, issues of MNCs in investment, technology transfer, pricing and regulations, Assignment-1, international collaborations and strategic alliances, tariff related trade barriers
APRIL, 2023	Non-tariff related trade barriers, optimal tariff, balance of payments, exchange rate determination, Assignment-2, international economic institutions, WTO, IMF, World Bank, Class Test, Regional Economic Integration
MAY, 2023	Theory of customs union: partial and general equilibrium, BRICS, ASEAN



**Name of Teacher: Vasundhra Class: B.Com II**

**Paper: Entrepreneurship Development**

<b>Week</b>	<b>Topics</b>
JANUARY, 2023	Introduction to Entrepreneurship Development, Meaning, nature and scope of entrepreneurship. Characteristics and qualities of a successful entrepreneur, role of entrepreneurship development in economic development.
FEBRUARY, 2023	Women Entrepreneurship, Rural Entrepreneurship, Factors affecting entrepreneurship growth, entrepreneurial motivation, entrepreneurial competencies, role, relevance and achievements of entrepreneurial development programmes
MARCH, 2023	Role of government in organizing EDPs, micro and small enterprises, opportunity identification and selection, formulation of business plans, Assignment-1- A class activity on presentation of student's business ideas.
APRIL, 2023	Project appraisal, financing of enterprise, institutional finance to entrepreneurs, Assignment-2, government policy for small scale entrepreneurs, Class Test
MAY, 2023	Methods and procedures to start and expand one's own business, Student Problems and Revisionary Classes.

**Cost Accounting (BCOM 401)**  
**Faculty Name: Ms Anita Taneja**  
**B.Com. IV Semester 2022-23 (Even Semester)**

<b>Month</b>	<b>Topics of Syllabus</b>
<b>January, 2023</b>	<ul style="list-style-type: none"> <li>• Cost Accounting: Meaning, Objectives and Functions.</li> <li>• Distinction between cost accounting and financial accounting.</li> <li>• Cost concept and classification.</li> <li>• Installation of cost accounting system.</li> <li>• Preparation of cost sheet.</li> <li>• Revision and Test</li> </ul>
<b>February, 2023</b>	<ul style="list-style-type: none"> <li>• Accounting for material and labour-</li> <li>• Material control.</li> <li>• Pricing of material issues.</li> <li>• Treatment of material losses.</li> <li>• Accounting and labour cost.</li> <li>• Treatment of over time, idle time and fringe benefits.</li> <li>• Incentive schemes.</li> <li>• Revision and Test</li> </ul>
<b>March, 2023</b>	<ul style="list-style-type: none"> <li>• Job Costing.</li> <li>• Batch Costing.</li> <li>• Contract Costing</li> <li>• Process Costing</li> <li>• Revision and Test</li> </ul>
<b>April 2023</b>	<ul style="list-style-type: none"> <li>• Standard Costing and Variance Analysis</li> <li>• Material Standards</li> <li>• Labour Standards</li> <li>• Overhead Standards</li> <li>• Responsibility accounting and Reporting</li> <li>• Revision and Test</li> </ul>
<b>May, 2023</b>	<ul style="list-style-type: none"> <li>• Revision and Test</li> </ul>

**Retail Management (MC-421)**  
**Faculty Name: Ms Anita Taneja**  
**M.Com. IV Semester 2022-23 (Even Semester)**

<b>Month</b>	<b>Topics of Syllabus</b>
<b>January, 2023</b>	<ul style="list-style-type: none"> <li>• Introduction to Retail- Evolution of Retail.</li> <li>• Organised Vs Unorganised retailing.</li> <li>• Retail Mix.</li> <li>• theories of retail development.</li> <li>• Types of Retailers.</li> <li>• Careers in Retailing.</li> <li>• Understanding Consumers.</li> <li>• Revision and Test</li> </ul>
<b>February, 2023</b>	<ul style="list-style-type: none"> <li>• Retail Locations- Planned and Unplanned.</li> <li>• Retail Site Location- Site Characteristics.</li> <li>• Trade Area Characteristics.</li> <li>• Location and Site Evaluation.</li> <li>• Store Layout and Design.</li> <li>• Space Management.</li> <li>• Visual Merchandising, Atmospherics</li> <li>• Revision and Test</li> </ul>
<b>March, 2023</b>	<ul style="list-style-type: none"> <li>• Managing Merchandise - Merchandise Planning, Process.</li> <li>• Forecasting Sales.</li> <li>• Developing Assortment Plans.</li> <li>• National Brands and Private Labels.</li> <li>• Retail Pricing- Setting Retail Prices.</li> <li>• Price Adjustments, Pricing Strategies.</li> <li>• Retail Communication Mix.</li> <li>• Revision and Test</li> </ul>
<b>April, 2023</b>	<ul style="list-style-type: none"> <li>• Information and Supply Chain Management- Information Flows.</li> <li>• Logistics, Distribution Centre.</li> <li>• Contemporary issues in Retail-Significance of retail as an industry.</li> <li>• Retail scenario at International and National Level.</li> <li>• Technology in Retailing.</li> <li>• Multi-channel Retailing.</li> <li>• E-Retailing: Future of e-retailing.</li> <li>• Challenges for traditional retail and e-retail.</li> <li>• FDI in Retail.</li> <li>• Revision and Test</li> </ul>
<b>May,2023</b>	<ul style="list-style-type: none"> <li>• Revision and Test</li> </ul>

## Research Methodology (MC 206)

Faculty Name: Ms Anita Taneja

M.Com. (Previous) IInd Semester 2022-23 (Even Semester)

	<b>Topics of Syllabus</b>
<b>January,2023</b>	<ul style="list-style-type: none"> <li>• Introduction of subject.</li> </ul>
<b>February,2023</b>	<ul style="list-style-type: none"> <li>• Introduction to Business Research.</li> <li>• Formulation of the research problem and development of research hypotheses.</li> <li>• Characteristics of Good Research, Ethics in Business Research.</li> <li>• Research Process: Problem definition,</li> <li>• Research Process, Research Design (Exploratory Research, Descriptive research and Experimental Research)</li> <li>• Data collection, measurement and scaling: Secondary data collection methods, qualitative methods of data collection, attitude measurement and scaling.</li> <li>• attitude measurement and scaling, and questionnaire designing.</li> <li>• Sampling Design: Sampling concepts, sampling techniques, sample size determination.</li> <li>• Data processing.</li> <li>• Revision and Test</li> </ul>
<b>March, 2023</b>	<ul style="list-style-type: none"> <li>• Preliminary data analysis and interpretation: Univariate and Bivariate analysis of data.</li> <li>• Testing of hypotheses, Analysis of variance techniques (one way and two way ANOVA).</li> <li>• non-parametric tests (chi-square test, run test, one sample and two sample sign test, Mann- Whitney U test, Wilcoxon Signed Rank Test and Kruskal – Wallis Test).</li> <li>• Advance Data analysis techniques: Correlation and regression analysis.</li> <li>• Revision and Test</li> </ul>
<b>April, 2023</b>	<ul style="list-style-type: none"> <li>• Factor Analysis.</li> <li>• Discriminant analysis.</li> <li>• Cluster analysis and multidimensional scaling.</li> <li>• Report writing and presentation of results.</li> <li>• Revision and Test</li> </ul>
<b>May, 2023</b>	<ul style="list-style-type: none"> <li>• Revision and Test</li> </ul>

Subject: Income Tax  
Class: B.Com 3<sup>rd</sup>- Semester: 6<sup>th</sup>  
Name of Faculty : Satish Pannu

Month	Topic
Janaury:	Deduction to be made form Gross Total Income while Computing Total Income
February:	Computation of Total Income of Individuals and Computation of Tax Liability of Individuals
March:	Assessment of Hindu Undivided Famillies, Assessment of Partnership Firms, Income Tax Authorities
April:	Preparation and Filling of Return of Income, Assessment Proedure, Deduction and Collection of Tax at Source, Advance Payment of Tax, Recovery and Refund of Tax, Appeals and Revision
May:	Penalties, Offences and Prosecutions, Mode of Acceptance or Repayment of Certain Deposits

**Class:** B.Com III (V Sem)

**Subject:** Fundamental of Insurance

**Teacher Name :** Kirti Verma & Anu Goyal

<b>Month</b>	<b>Topics to be Covered</b>
From 16 January, 2023	<b><u>Introduction to Insurance:</u></b> Life and general insurance, purpose, need and principles of insurance, insurance as a social security tool, insurance and economic development
February	<b><u>Contract of Life Insurance:</u></b> Principles and practice of life insurance; parties to the contract; conditions and terms of policy; nomination and assignment, revivals; loans; surrender; claims; bonuses and annuity;
March	Present structure and growth of life insurance in India; claims settlement procedure  <b><u>Fire Insurance:</u></b> Principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy ,claims settlement procedure
April	<b><u>Marine Insurance:</u></b> Marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment, partial losses and particular charges, salvage, claims settlement procedure  <b><u>Accident and Motor Insurance:</u></b> Policy and claims settlement procedure
Upto 12 May, 2023	<b><u>Insurance Intermediaries:</u></b> Role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practice

**Class:** B.Com I (II Sem)

**Subject:** Business Environment

**Teacher Name :** Anu Goyal

Month	Topics to be Covered
February	<p><b>Business environment:</b> meaning ,nature and significance, A brief overview of business environments and their impact on business and strategic decisions- political environment ,social cultural environment, Legal environment, economic environment, political environment, global environment.</p>
March	<p><b>Globalised businessenvironment:</b> meaning and rational for globalisation; composition and direction of foreign direct investments;</p> <p><b>WTO and their trading blocks;</b> Opportunities and challenges for MNCs in India; Indian foreign trade and its impact on balance of payment.</p>
April	<p><b>Concepts of economicsystems:</b> economic reforms; recent monetary and fiscal policy and their impact on business environment</p> <p><b>Privatisation in India;</b> Public sector enterprises; <b>MicroSmall and Medium Enterprises;</b> growth, significance, problems and remedies.</p>
May	<p><b>Social Responsibilities of business:</b> social responsibility models, the evolving idea of social responsibility in Indian scenario;</p> <p><b>Social – nature, evolution and benefits; Ethics and businessenvironment, Corporate Governance-</b> factors influencing corporate governance ,regulatory framework</p>

Name of Teacher: Satish Pannu. Class: B.Com-II (4<sup>th</sup> Semester)

Paper : Company Law

BCOM-404

<b>Month</b>	<b>Topics</b>
January	Meaning and nature of company, kinds of companies, formation of company, Memorandum of Association, Article of Association, Doctrine of indoor management,
February	meaning and definition of prospectus, misstatement in a prospectus and their consequences, Membership of company, Meaning, need and requisitions of valid meeting, voting, proxy and resolution, kinds of general body meetings, Meaning of dividend, sources of dividend payments, declaration of dividend, payment of dividend, unpaid and unclaimed dividends.
March	Appointment, qualifications and remunerations of auditors, power, duties and obligations of auditors. Meaning, qualification, appointment and removal of directors, duties and liabilities of directors, remuneration of directors,
April	Distinction between managing director and manager, distinction between managing director and whole time director, meeting of board of directors. Inspection and investigation., Compromise, arrangements and amalgamations: Prevention of oppression and mismanagement,
May	Meaning and modes of winding up of a company, power and duties of a liquidator in winding up.



**Class: B.COM. Ist SEM-II**

**Subject BC-205: Organisational Behaviour**

**Faculty: Parveen Kumari**

<b>Months</b>	<b>Topics to be covered</b>
January, 2023	<ul style="list-style-type: none"> <li>• Organisational Behaviour : Concepts,</li> <li>• Determinants, challenges and opportunities of OB</li> <li>• Contributing disciplines of OB</li> <li>• Organisational Behaviour Models.</li> </ul>
February, 2023	<ul style="list-style-type: none"> <li>• Individual Behaviour: Nature of People, Factor affecting Individual behavior</li> <li>• Personality: Determinants, Traits and Theories of Personality</li> <li>• Learning : Characteristics and theories of learning</li> <li>• Perception: Perceptual process, factor affecting perception</li> <li>• Theories of perception and perceptual errors</li> <li>• Attitudes : Definition, Theories of Attitude formation</li> </ul>
March, 2023	<ul style="list-style-type: none"> <li>• Interpersonal Behaviour : Transactional analysis</li> <li>• Group Behaviour : Definition, Types of groups, Group Formation and Group Development Process, Group Decision Making.</li> <li>• Group Dynamics : Meaning and Concept, Group Roles, Group Norms, Group Cohesiveness and its relation to productivity.</li> </ul>
April, 2023	<ul style="list-style-type: none"> <li>• Organisational Behaviour in Changing Environment</li> <li>• Organisational change, organizational conflict, Organisational Development, Organizational culture and climate, Managing employees stress</li> <li>• Managing emotions in organizations : Emotional Intelligence</li> </ul>

Subject: Auditing (BCOM\*-SEM-IV)(BC- 403)

Teacher's Name: Mr. Gagan

Month	Topics
January	Introduction: Meaning
February	Objectives and Scope of Auditing; Types of Audits: Internal and External Audit, Proprietary and Efficiency Audit.
March	Audit Process: Audit Programme; Audit Documentation and Evidences, Internal Check Vs. Internal Control. Fraud and Responsibilities of the Auditor in this regard. Vouching: Meaning, Objectives and Importance. Verification of Assets and Liabilities
April	Audit of Limited Companies: Company Auditor – Appointment, Powers, Duties and Liabilities, Directions of Comptroller and Auditor General of India. Audit of Banks. Audit Reports: Various Types of Audit Reports.
May	Investigation: Meaning, Nature, Procedure and Objectives, Investigation and Due Diligence. Professional Ethics of Auditing

**Sub: Retail Management (BC-606 (i)) Teacher's Name: Mr. Gagan**

Month	Topics
January	Retailing: Concept, Characteristics and Importance
February	Theories of Retailing; Strategic Planning in Retailing
March	Planning Location of Retail Institution: Trading Area Analysis, Deciding the Most Desirable Type of Location, Choice of a General Location, Choosing and Evaluating a Particular Site; Material Handling.
April	Organizational Structure in Retail Institutions; Classification of Retail Institutions; Store Based and Non-Store Based Retail Organizations; Process of Setting Up a Retail Organization. Store Management: Blueprinting Operations, Deciding Stores Layout, Energy Management, Security Issues; Applications of Information Technology in Retailing.
May	Trends in Retailing in India; FDI in Retail.

Sub: Marketing Management (MC 203) Class: M.COM.SEM-II

Teacher's Name: Mr. Gagan

Month	Topics
January	Nature, scope and concept of marketing; Corporate orientations towards the marketplace; Marketing Mix;
February	Understanding 4 A's of Marketing; Marketing Environment and Environment Scanning; Marketing Information System and Marketing Research; Understanding Consumer and Industrial Markets; Market Segmentation, Targeting and Positioning
March	Product decisions: Product concept and classification, product mix, product life cycle, new product development; Product branding, packaging and labeling decisions; Pricing decisions: Factors affecting pricing decisions, setting the price, Pricing strategies and methods.
April	Distribution channels and Logistics management: nature, types and role of intermediaries, factors influencing the channel selection, intensity of market coverage; Channel behavior and Organization: conflict management, vertical marketing system, horizontal marketing system, hybrid marketing system; Logistics management: objectives and major decisions areas of logistics. Promotional and communication decisions: promotion as communication, elements of promotion mix, factors influencing promotion mix, role of advertising, sales promotion, personal selling and public relations
May	Holistic marketing: Trends in marketing practices, Internal marketing, Socially responsible marketing, Marketing implementation and control; New issues in marketing-Globalization, Consumerism, Green Marketing, Direct Marketing, Network Marketing, Event Marketing, Ethics in Marketing.

Name of Teacher: Heena Pahuja ,Suman Bansal

Class: B.Com-III(6<sup>th</sup> Sem)

Paper: Management Accounting (BC601)

Month	Topics
January	Introduction to Management accounting: meaning, concept and scope of management accounting. Significance and techniques of Management Accounting, Comparison between financial, cost and management accounting. Need of management reporting, Types of reports Management information system, Analysis of financial statements-comparative statements.
Feb.	Analysis of financial statements-common size statements Ratio analysis: liquidity and solvency ratios, profitability and turnover ratios, trend analysis. Cash flow statements-need and method of preparing cash flow statement. <b>Assignment I</b>
March	Fund flow statements-need and method of preparing fund flow statements Absorption V/S variable costing: distinctive features and income determination Cost Volume Profit analysis-contribution, break-even point, margin of safety, P/V ratio, break even analysis-algebraic and graphic methods Cost-Volume Profit analysis: Angle of incidence, Determination of cost indifference point. <b>Unit Test</b>
April	Budgeting-Concept of budget, Difference between budget, budgeting and budgetary control, Need and methods of budgeting, Types of budgets, Zero Based Budgeting. <b>Assignment II</b>
May	Class test, Budgetary control-objectives, Essentials of budgetary control system Student problems and revisionary classes

**Sub: Retail Management**

**B.COM.SEM-IV BC-406 (i)**

**Teacher's Name: Ms. Suman Bansal & Ms Parveen**

<b>Month</b>	<b>Topics</b>
January	Retailing: Concept, Characteristics and Importance
February	Organized vs. Unorganized retail, key drivers of growth of retailing in india. Understanding retail customers;  Theories Of Retailing; Retail formats; Retail Locations
March	Mercantile planning and process. Forecasting sales. Retail mix, Retail pricing
April	Retail communication mix. Logistics in retail, HRM in Retailing
May	Use of IT in Retailing

**Name of Teacher: Heena Pahuja**

**Class: M.Com-I ( 2<sup>nd</sup> Sem.)Internal Marks:40**

**Paper: Management and Cost Accounting (MC205)**

**External Marks:60**

Month	Topics
January	<p>Unit-1- Introduction to Management accounting: meaning, concept and scope of management accounting, Functions, Significance and techniques of Management Accounting, Comparison between financial, cost and management accounting. Role of Management Accountant in a Business Organization.</p> <p>Cost Accounting: Meaning, concepts and Classifications.</p> <p><b>Assignment I</b></p>
Feb.	<p>Unit- III- Absorption V/S variable costing: distinctive features and income determination Cost Volume Profit analysis-contribution, break-even point, margin of safety, P/V ratio, break even analysis-algebraic and graphic methods, Cost-Volume Profit analysis: Angle of incidence, Determination of cost indifference point,Application of Marginal Costing to managerial decision making.</p> <p><b>Minor Test-1</b></p> <p>Unit-II- Budgeting-Concept of budget, Difference between budget, budgeting and budgetary control, Need and methods of budgeting,</p>
March	<p>Types of budgets, Zero Based Budgeting. Behavioural Aspects of Budgeting and Installation of System.</p> <p><b>Activity- Preparation of Budget and interpret the results.</b></p> <p>Standard Costing and Variance Analysis: Concept of Setting Standards. Analysis of different types of material, labour, overhead and Sales Variance.</p> <p><b>Minor Test-II</b></p>
April	<p>Unit-IV- Accounting: Concept and Significance, Organisational Structure and Decentralisation, Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre.</p> <p><b>Case Study</b></p>
May	<p>Transfer Pricing: Methods, Divisional Performance Measurement: Return on Investment, Residual Income, And Economic Value Added and Return on Sales, Non-Financial Performance Measures, Balanced Scorecard.</p> <p><b>Activity- MCQ Test of Full Syllabus.</b></p> <p>Student problems and revisionary classes</p>

**Name of Teacher: Heena Pahuja**

**MCM-422**

**Class: M.Com.-II (4th Sem.)**

**Paper: Rural Marketing**

Month	Topics
Jan.	Rural marketing- Features, Scope and Limitations Environmental factors affecting rural markets Changing focus of corporate towards rural markets
Feb.	Demographic and Psychographic Profile of Rural Consumers Classification of products and services in Rural marketing, Rural Demands and problems. Marketing Mix for rural markets. Role of Financial Institutions in rural marketing.
March	Agricultural Marketing- Definition, Scope, Objectives. Differences in Agricultural and Consumer Marketing Constraints in Agricultural Marketing Role of Agriculture in Economic Development of India. Role of Govt. in Agricultural Development. Agribusiness Export Potential for farm products. Supporting Services.
April	Cooperative Marketing- Concept, History , Functions- Reasons for slow progress of cooperative sector, Advantages and Limitations of Organized retailing in Agri Inputs and Outputs, Trends in Agri Marketing, Supply Chain Management in Agri Business i.e Cold Chains, Organized procurement and warehousing.
May	Case Studies of corporate, Innovative Distribution Channels.

**Name of Extension Lecturer : Kirti Verma**

**Class : B.com I Sem-II Subject: Financial Accounting II(BC-201)**

<b>Month</b>	<b>Topics Covered</b>
<ul style="list-style-type: none"> <li>• January 2023</li> </ul>	<ul style="list-style-type: none"> <li>• Unit – I</li> <li>• Royalty Account</li> <li>• Consignment</li> </ul>
<ul style="list-style-type: none"> <li>• February</li> </ul>	Unit – II <ul style="list-style-type: none"> <li>• Joint Venture Accounts</li> <li>• Branch Accounts</li> <li>• Foreign Branch</li> </ul>
<ul style="list-style-type: none"> <li>• March</li> </ul>	Unit – III <ul style="list-style-type: none"> <li>• Hire purchase System and Installment Payment System</li> <li>• Accounting Treatment Regarding Hire purchase System</li> <li>• Accounting Treatment Regarding Installment Payment System</li> </ul>
<ul style="list-style-type: none"> <li>• April</li> </ul>	UNIT-IV <ul style="list-style-type: none"> <li>• Partnership Accounts: Feature of Partnership, fixed and fluctuating capital</li> <li>• Admission of Partner</li> </ul>
<ul style="list-style-type: none"> <li>• May</li> </ul>	UNIT-IV <ul style="list-style-type: none"> <li>• Retirement or death of a Partner</li> <li>• Dissolution of a Partnership Firm</li> </ul>