## Teacher wise Lesson Plan of B.COM. &M.COM. Course for Even Semester

	Topics to be covered
	Topies to be covered
April,2022	Unit-I
1 /	Business Communication
	<ul> <li>Nature and Process</li> </ul>
	Forms of communication
	Role of communication skills in business
	Communication networks
	Barriers to communication
	Unit –II
	Communication Skill
	Listening Skills
MAY	Unit-II
	<ul> <li>Cognitive process of listening</li> </ul>
	Barriers of listening
	Speaking skills
	Public speaking
	Body language and para language
	Unit –III
	Written Communication
	<ul> <li>Structure and layout of business letters</li> </ul>
	• Types of letters
	• Sales letters
	<ul> <li>Order and supply letters</li> </ul>
	• Claim letters
	• Employment letters
JUNE	Writing memo
	Notice and circular
	Unit –IV
	Business Reports
	Purpose and types
	Framework of business reports
	Presentation of reports
	Meetings issuing notice
	<ul> <li>Agenda of meeting and recording of minutes of meetings</li> </ul>

Name of Fa	culty: Satish Singla M.COM.I SEM-II Subject BC-204: HRM
Month	Topics to be covered
April,2022	Concept and perspectives of Human Resource Management
	Human Resources Management in a changing environment
	Managerial and operative functions of HRM
May,2022	Recruitment
	Placement and Retention Strategies
	Human Resource planning
	Job analysis
	Methods of Manpower Search
	Attracting
	Selecting and Retaining Human Resources
	Induction and Socialization
June,2022	Training and Development
	Manpower Training and Development
	Performance Appraisal and Potential Evaluation
	Career and Succession Planning
	Talent Management
	Employee Relation and Compensation Administration

Job Evaluation and Compensation Management
<ul> <li>Incentives and Employee Benefits</li> </ul>
Employee Welfare
Industrial Relation
Employee Separation Practices
HR Accounting and audit

Satish	Singla B.COM.III SEM-VI Subject BC-603: HRM
Month	Topics to be covered
April,2022	<ul> <li>Human resource management-Meaning</li> </ul>
	<ul> <li>Nature History and scope, Objectives</li> </ul>
	• Functions, Importance
	<ul> <li>HRM vs. HRD and Personal management</li> </ul>
	<ul> <li>Human resource planning-Meaning, Importance, Objectives</li> </ul>
	<ul> <li>Process factors affecting manpower planning</li> </ul>
	<ul> <li>Problems and suggestions of making HR planning effective</li> </ul>
	<ul> <li>Job Analysis – Meaning, Process of job analysis</li> </ul>
	<ul> <li>Methods of collecting job analysis data</li> </ul>
	<ul> <li>Potential problems with job analysis</li> </ul>
	<ul> <li>Job description and job specification</li> </ul>
May,2022	<ul> <li>Recruitment-Meaning ,Purpose</li> </ul>
	<ul> <li>Recruitment policy, Factors affecting recruitment</li> </ul>
	<ul> <li>Source of recruitment, Internal and external methods of</li> </ul>
	recruitment ,Selection meaning
	<ul> <li>Purpose, Difference between recruitment and selection</li> </ul>
	<ul> <li>Process of selection ,Barriers of effective selection</li> </ul>
	<ul> <li>Placement ,Induction and internal mobility</li> </ul>
	<ul> <li>Placement, Induction/orientation-Meaning, Objectives</li> </ul>
	<ul> <li>Content and responsibility for induction</li> </ul>
	<ul> <li>Internal mobility, Meaning &amp; need</li> </ul>
	• Transfer ,Purpose,Types,Benefits and problems,Transfer policy
	<ul> <li>Promotion ,Purpose,Basis,Promotion policy</li> </ul>
	<ul> <li>Demotion, Causes , Demotion policy</li> </ul>
June,2022	<ul> <li>Training –Meaning ,Training and education</li> </ul>
	<ul> <li>Training and development, Objectives, Importance</li> </ul>
	Steps in designing training programme
	<ul> <li>Training methods -On-the-job and off-the job methods</li> </ul>
	<ul> <li>Performance appraisal, Meaning , Features</li> </ul>
	Merits, Limitations
	<ul> <li>Process and methods of performance appraisal</li> </ul>

#### Lesson Plan of M.Com (P)-II Sem Subject: Marketing Management (BC-203) Name of Teacher: Rakesh

Month	Topics to be covered
April-2022	<ul> <li>Nature, scope and concept of marketing</li> <li>Corporate orientations towards the marketplace</li> <li>Marketing Mix</li> <li>Understanding 4 A's of Marketing</li> <li>Marketing Environment and Environment Scanning</li> <li>Marketing Information System and Marketing Research</li> <li>Understanding Consumer and Industrial Markets</li> <li>Market Segmentation</li> <li>Targeting and Positioning</li> <li>Product decisions: Product concept and classification</li> <li>product mix</li> <li>product life cycle</li> <li>new product development</li> </ul>
May-2022	<ul> <li>Product branding</li> <li>packaging and labeling decisions</li> <li>Pricing decisions: Factors affecting pricing decisions, setting the price, Pricing strategies and methods</li> <li>Distribution channels and Logistics management: nature, types and role of intermediaries, factors influencing the channel selection, intensity of market coverage;</li> <li>Channel behavior and Organization: conflict management,</li> <li>vertical marketing system, horizontal marketing system,</li> <li>hybrid marketing system;</li> <li>Logistics management: objectives and major decisions areas of logistics.</li> </ul>
June-2022	<ul> <li>Promotional and communication decisions: promotion as communication, elements of promotion mix, factors influencing promotion mix</li> <li>role of advertising, sales promotion, personal selling and public relations</li> <li>Holistic marketing: Trends in marketing practices</li> <li>Internal marketing, Socially responsible marketing</li> <li>Marketing implementation and control;</li> <li>New issues in marketing-Globalization, Consumerism, Green Marketing</li> <li>Direct Marketing,</li> <li>Network Marketing,</li> <li>Event Marketing, Ethics in Marketing.</li> </ul>

## Lession Plan of B.Com-IV Sem Subject: Company Law (BC-203)

Name of Teacher: Rakesh

Month	Topics to be covered
April-2022	<ul> <li>Membership in companies</li> <li>Company management and administration</li> <li>Directors: legal position, qualification, appointment, removal;</li> <li>Powers, duties &amp; liabilities of directors;</li> <li>managerial remuneration;</li> <li>key management personnel: managing director</li> </ul>
May-2022	<ul> <li>whole time director, manager;</li> <li>Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.</li> <li>Meetings: kinds of meetings, requisites of a valid meeting: authority, notice &amp; agenda, quorum, chairperson &amp; conduct of meeting, resolutions,</li> <li>minutes &amp; proxy.</li> </ul>
June-2022	<ul> <li>Dividend; accounts of companies</li> <li>audit &amp; auditors; Prevention of oppression &amp; mismanagement; compromise, arrangement,</li> <li>reconstruction and amalgamation;</li> <li>winding up: meaning, modes of winding up: procedure and consequences of winding up.</li> </ul>

#### **Lesson Plan of B.Com-II Sem**

**Subject: Marketing Management (BC-204)** 

Name of Teacher: Rakesh

Month	Topics to be covered
April-2022	<ul> <li>Introduction to Marketing; difference between marketing and selling;</li> <li>core concepts of marketing;</li> <li>marketing mix; marketing process;</li> <li>marketing environment</li> </ul>
	<ul> <li>Determinants of consumer behaviour; consumer's purchase decision process (exclude industrial purchase decision process).</li> </ul>
May-2022	<ul> <li>Market segmentation,</li> <li>targeting, and positioning.</li> <li>Marketing research and marketing information system.</li> <li>Product decisions: New Product Development;</li> <li>product line decisions;</li> <li>product life cycle;</li> <li>Branding decisions;</li> </ul>

	<ul><li>packaging and labelling decisions</li><li>Pricing decisions</li></ul>
June-2022	<ul> <li>Marketing channels: Retailing, wholesaling, warehousing and physical distribution;</li> <li>conceptual introduction to supply chain management;</li> <li>conceptual introduction to customer relationship marketing.</li> <li>Promotion mix: personal selling, advertising, sales promotion,</li> </ul>
	<ul> <li>public relations,</li> <li>direct marketing.</li> </ul>

Name of Faculty 401)	y:Anu Goel Class: B.Com II SEM- IV Subject: Corporate Accounting (BC-
April	<ul> <li>Valuation of Goodwill: Introduction</li> <li>Methods of Valuation: Average Profit Method</li> <li>Super Profit Method</li> <li>Capitalisation Method</li> <li>Purchase Consideration Method</li> <li>Annuity Method</li> <li>Valuation of Shares: Introduction</li> <li>Net Assets Method</li> <li>Dividend Yield Method</li> <li>Earning Capacity Method</li> <li>Average Method</li> <li>Accounts of Holding Companies: Introduction</li> <li>Preparation of Consolidated Balance sheet in case of</li> </ul>
May	<ul> <li>Wholly Owned Subsidiary and Partly Owned Subsidiary</li> <li>Pre and Post Acquisition Profits Reserves</li> <li>Shares of Subsidiary acquired during the year</li> <li>Elimination of Mutual or Inter Company Owings</li> <li>Debentures and Preference shares in the Subsidiary company</li> <li>Interim Dividend received from the Subsidiary Company</li> <li>Revaluation of Assets</li> <li>Liquidation of Company</li> <li>Liquidator's Final Statement of Account</li> <li>Liquidator's remuneration and Distribution of Surplus</li> <li>Removing of Disparity among different types of Equity Shareholders</li> <li>List of Contributors</li> <li>Statement of Affairs</li> </ul>
June	<ul> <li>Accounts of Banking Companies</li> <li>Advantages and Disadvantages of slip system</li> <li>Final Accounts of Banking Companies</li> <li>Rebate on Bills Discounted</li> <li>Non-Performing Assets</li> <li>Provisioning for Advances covered by Guarantee of ECGC/DICGC Guarantee</li> </ul>

		<ul> <li>Accounts of Insurance Companies</li> <li>Types and Regulation of Insurance</li> <li>Preparation of Financial Statement of Life Insurance Business and General Insurance Business</li> </ul>
--	--	--

## Name of Teacher: Heena Pahuja Class: B.Com- $6^{\rm th}{\rm semPaper}$ : Management Accounting (BC601)

Month	Topics
April	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.  Analysis of financial statements-common size statements
	Ratio analysis: liquidity and solvency ratios, profitability and turnover ratios, trend analysis.
	Assignment I
May	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.
	Unit Test
	Budgeting-Concept of budget,
	Difference between budget, budgeting and budgetary control, Need and methods of
	budgeting,
	Types of budgets, Zero Based Budgeting.
	Class test, Budgetary control-objectives, Essentials of budgetary control system
	Assignment II
June	Cash flow statements-need and method of preparing cash flow statement.
	Fund flow statements-need and method of preparing fund flow statements
	Student problems and revisionary classes
L	1

Name of Teacher: HeenaPahuja Class: M.Com-2<sup>nd</sup>sem Internal Marks:40 Paper: Management and CostAccounting(MC205) External Marks:60

Month	Topics
	<del>-</del>

April	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.
	Cost Accounting: Meaning, concepts and Classifications.
	Assignment I
	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. Minor Test-1
M	Hait H. Dadawin, County of haday Difference by Joseph Andrew Ladawin, and hadawin
May	Unit-II- Budgeting-Concept of budget, Difference between budget, budgeting and budgetary
	control, Need and methods of budgeting, Types of budgets, Zero Based Budgeting.
	Behavioural Aspects of Budgeting and Installation of System.
	Activity- Preparation of Budget and interpret the results.
	Minor Test-II
	Standard Costing and Variance Analysis: Concept of Setting Standards. Analysis of
	different types of material, labour, overhead and Sales Variance.
	Project Submission.
June	Unit-IV- Accounting: Concept and Significance, Organisational Structure and
	Decentralisation, Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and
	Investment Centre.
	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.
	Activity-Online MCQ Test of Full Syllabus.
	Student problems and revisionary classes
	Statem problems and revisionary enables

Name of Extension Lecturer : Suman Bansal Class : B.com II Sem-IV Subject: Entrepreneurship Development (BCOM 405)

Month	Topics Covered
April 2022	Entrepreneur: Meaning, scope, need and significance, role and functions of entrepreneur in economic development, Economic and social need for entrepreneurship, characterstics, qualities and pre requisites of enterpreneur, methods and procedures to start and expand one own business, life cycle of an new business, environment factors affecting success of an new business, reason for the failure and visible problems of business

May	<u>Feasibility study</u> : Preparation of Feasibility study; economic, technical and financial Feasibility of project, selection of factory location, demand analysis and market potential measurement, capital and project costing, sources of finance; project and tax planning
June	Government support and incentives to new enterprises, role of govt. and promotional agencies and institutions in entrepreneurship development, entrepreneurship development programmes

Name of Extension Lecturer : Kirti verma

**Class: B.com II Sem-IV** 

**Subject: Fundamentals of Insurance (BC-602)** 

Month	Topics Covered
	<u>Introduction to Insurance</u> : Life and general insurance, purpose, need and principles of insurance, insurance as a social security tool, insurance and economic development
April 2022	<u>Contract of Life Insurance</u> : 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; present structure and growth of life insurance in India; claims settlement procedure
May	Fire Insurance: Principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy ,claims settlement procedure  Marine Insurance: Marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abondoment, partial losses and particular charges, salvage, claims settlement procedure
June	Accident and Motor Insurance: Policy and claims settlement procedure  Insurance Intermediaries: Role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practice.

#### SUBJECT-INTERNATIONAL BUSINESS

#### NAME OF TEACHER- VASUNDHRA

Month	Topics to be Covered
April, 2022	<ul> <li>Meaning, nature, scope, and importance of International Business</li> <li>Issues in the management of international business operations</li> <li>Role of Information Technology in International Business</li> <li>India's involvement in International Business</li> <li>Factors affecting International Business</li> <li>Globalization-Features, components, advantages, and disadvantages</li> <li>Classical theories of International Trade</li> <li>Modern Theories of International Trade</li> </ul>
May, 2022	<ul> <li>Modes of entry into International Business</li> <li>Role of MNCs in International Business</li> <li>Issues regarding MNCs-investment, technology transfer, pricing, and regulations</li> <li>International collaborations and strategic alliance</li> <li>Tariff barriers</li> <li>Non-tariff barriers</li> <li>Balance of Payments</li> </ul>
June, 2022	<ul> <li>Determination of Exchange rates</li> <li>Discussion on different International economic institutions-WTO, IMF, World Bank</li> <li>Regional Economic Integration</li> <li>Theory of Customs Union</li> <li>Partial and General Equilibrium analysis</li> <li>Discussion on BRICS and ASEAN</li> </ul>

Class: M.COM.SEM-II

SUBJECT-MARKETING MANAGEMENT
NAME OF TEACHER- VASUNDHRA

Month	<b>Topics to be Covered</b>
April, 2022	<ul> <li>Introduction to marketing</li> <li>Nature and scope of marketing</li> <li>Functions of marketing</li> <li>Difference between marketing and selling</li> <li>Core concepts of marketing</li> <li>Marketing mix</li> <li>Marketing process</li> <li>Marketing environment</li> <li>Consumer behavior</li> <li>Determinants of consumer behavior</li> </ul>
May, 2022	<ul> <li>Consumers' purchase decision-making process</li> <li>Market segmentation, targeting, and positioning</li> <li>Marketing research</li> <li>Market information system</li> <li>New product development</li> <li>Product line decisions</li> <li>Product life cycle</li> </ul>
June, 2022	<ul> <li>Branding decisions</li> <li>Packaging and labelling decisions</li> <li>Pricing decisions</li> <li>Channels of distribution- retailing, wholesaling, warehousing, and physical distribution</li> <li>Introduction to supply chain management</li> <li>Customer relationship marketing</li> <li>Promotion mix- advertising, sales promotion. Public relations, personal selling, direct marketing</li> </ul>

#### SUBJECT-RETAIL MANAGEMENT

## NAME OF TEACHER- VASUNDHRA

Month	Topics to be Covered
April, 2022	<ul> <li>Meaning and Concept of Retail</li> <li>Nature and Characteristics of Retail</li> <li>Importance of Retail</li> <li>Theories of Retailing</li> </ul>

<ul> <li>Strategic Planning in Retailing</li> <li>Planning Location of Retail Institution</li> <li>Trading area analysis</li> <li>Factors affecting choice of Retail Location</li> <li>May, 2022</li> <li>Organizational structure in Retail Institutions</li> <li>Store and non-store based retail organizations</li> <li>Process of setting up a Retail organization</li> <li>Store management</li> <li>Material handling</li> <li>Blueprinting operations</li> <li>Energy management</li> <li>Meaning of Store layout</li> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> <li>FDI in Retail</li> </ul>		
<ul> <li>Trading area analysis</li> <li>Factors affecting choice of Retail Location</li> <li>May, 2022</li> <li>Organizational structure in Retail Institutions</li> <li>Store and non-store based retail organizations</li> <li>Process of setting up a Retail organization</li> <li>Store management</li> <li>Material handling</li> <li>Blueprinting operations</li> <li>Energy management</li> <li>Meaning of Store layout</li> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> </ul>		<ul> <li>Strategic Planning in Retailing</li> </ul>
<ul> <li>Factors affecting choice of Retail Location</li> <li>May, 2022</li> <li>Organizational structure in Retail Institutions</li> <li>Store and non-store based retail organizations</li> <li>Process of setting up a Retail organization</li> <li>Store management</li> <li>Material handling</li> <li>Blueprinting operations</li> <li>Energy management</li> <li>June, 2022</li> <li>Meaning of Store layout</li> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> </ul>		<ul> <li>Planning Location of Retail Institution</li> </ul>
May, 2022  Organizational structure in Retail Institutions  Store and non-store based retail organizations  Process of setting up a Retail organization  Store management  Material handling  Blueprinting operations  Energy management  June, 2022  Meaning of Store layout  Types of Store layouts  Security issues in Retailing  Application of IT in Retail		<ul> <li>Trading area analysis</li> </ul>
May, 2022  Organizational structure in Retail Institutions  Store and non-store based retail organizations  Process of setting up a Retail organization  Store management  Material handling  Blueprinting operations  Energy management  June, 2022  Meaning of Store layout  Types of Store layouts  Security issues in Retailing  Application of IT in Retail		• Factors affecting choice of Retail
Institutions  Store and non-store based retail organizations  Process of setting up a Retail organization  Store management  Material handling  Blueprinting operations  Energy management  June, 2022  Meaning of Store layout  Types of Store layouts  Security issues in Retailing  Application of IT in Retail		Location
<ul> <li>Store and non-store based retail organizations</li> <li>Process of setting up a Retail organization</li> <li>Store management</li> <li>Material handling</li> <li>Blueprinting operations</li> <li>Energy management</li> <li>June, 2022</li> <li>Meaning of Store layout</li> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> </ul>	May, 2022	$\mathcal{E}$
organizations  Process of setting up a Retail organization  Store management  Material handling  Blueprinting operations  Energy management  June, 2022  Meaning of Store layout  Types of Store layouts  Security issues in Retailing  Application of IT in Retail		
organization  Store management  Material handling  Blueprinting operations  Energy management  June, 2022  Meaning of Store layout  Types of Store layouts  Security issues in Retailing  Application of IT in Retail		
<ul> <li>Store management</li> <li>Material handling</li> <li>Blueprinting operations</li> <li>Energy management</li> <li>Meaning of Store layout</li> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> </ul>		
<ul> <li>Material handling</li> <li>Blueprinting operations</li> <li>Energy management</li> <li>Meaning of Store layout</li> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> </ul>		organization
<ul> <li>Blueprinting operations</li> <li>Energy management</li> <li>Meaning of Store layout</li> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> </ul>		<ul> <li>Store management</li> </ul>
<ul> <li>Energy management</li> <li>June, 2022</li> <li>Meaning of Store layout</li> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> </ul>		<ul> <li>Material handling</li> </ul>
June, 2022		<ul> <li>Blueprinting operations</li> </ul>
<ul> <li>Types of Store layouts</li> <li>Security issues in Retailing</li> <li>Application of IT in Retail</li> </ul>		<ul> <li>Energy management</li> </ul>
<ul><li>Security issues in Retailing</li><li>Application of IT in Retail</li></ul>	June, 2022	
<ul><li>Security issues in Retailing</li><li>Application of IT in Retail</li></ul>		<ul> <li>Types of Store layouts</li> </ul>
Application of IT in Retail		· -
		-
		11
Scenario of Retailing in India		Scenario of Retailing in India
Trends of Retailing in India		<u> </u>

## B.Com 2<sup>nd</sup> year, 4<sup>th</sup> Sem Subject BC 403: Business Law II

Teacher's Name: Mr. Satish Kumar Pannu

Month	Topics to be covered	
April 2022	Indian Partnership Act, 1932: nature of firm, duties and rights of partners,	
	relations of partners to third parties, liabilities of firm and partner, minor,	
	reconstitution of partnership firm, dissolution of a firm and consequences,	
	settlement of accounts, registration of firms, effect of non-registration.	
	Limited Liability Partnership Act, 2008: meaning, characteristics of Limited	
	Liability Partnership (LLP); Incorporation of LLP; partners and the liability	
	of LLP and partners; accounts, audit and taxation of LLPs, conversation to	
	LLP from firm/private company/unlisted public company; winding up and	
	dissolution of	
	• LLP.	

May 2022	Negotiable Act 1881: scope, features and types	
	Negotiation; Crossing	
	Dishonor and discharge of negotiable instruments.	
June 2022	Information Technology Act 2000: purpose, digital signature, electronic	
	governance; attribution, acknowledgement and dispatch of electronic	
	records, certifying digital signature, penalties and other provisions.	
	RTI Act, 2005: important provisions	

## B.Com 3rd year, 6<sup>th</sup> Sem Subject BC 604: Income Tax II

Teacher's Name: Mr. Satish Kumar Pannu

Month	Topics to be covered
April 2022	Deductions under section 80C to 80U in computing total income.
	Computation of total income
	Tax liability of an individual and H.U.F.
	Computation of total income and tax liability of a Firm.
May 2022	Deduction of tax at source; advance payment of tax.
	Income tax authorities and their powers.
	Procedure for assessment
	Different types of returns
June 2022	Procedure of filing e-return and revised return.
	Recovery and refund of tax.
	Penalties and prosecutions; appeals and revision.

B.Com 2<sup>nd</sup> year, 4<sup>th</sup> Sem Subject BC 405: Computerized Accounting System

Teacher's Name: Mr. Gagan

Month	Topics to be covered	
April 2022	<ul> <li>Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password – Security</li> <li>Control in Tally, ERP9 – Splitting Company Data – Backup and Restore.</li> </ul>	
May 2022	<ul> <li>Accounting: voucher entry, budget, cost center, balance sheet, profit and loss account, currency, debit note, credit note, interest calculation.</li> <li>Inventory: stock item, sales order, purchase order, delivery note, rejection out.</li> <li>Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime</li> </ul>	
June 2022	<ul> <li>Payment – Gratuity – Advanced Payroll Transactions Basic Salary,         Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension,         Commission.</li> <li>Computerized Tax Liability Calculation.</li> </ul>	

## Lesson Plan of B.COM. I SEM-II

**Subject BC-605: Business Environment** 

## Name of Lecturer: Parveen Kumari

Months	Topics to be covered
April, 2022	<ul> <li>Business Environment- Meaning, Nature and Significance</li> <li>A brief overview of business environments and their impact on business and strategic decisions</li> <li>Political environment, socio cultural environment</li> <li>Economic environment, political environment, global environment</li> <li>Globalized Business Environment</li> <li>Meaning and rationale for Globalization</li> <li>Composition and Direction of Foreign Direct investments</li> </ul>

May, 2022	WTO and the trading blocks
	<ul> <li>Opportunities and challenges for NMCs in India</li> </ul>
	<ul> <li>Indian Foreign Trade and its impact on Balance of Payment</li> </ul>
	Concepts of Economic systems
	Economic reforms
	Recent Monetary and Fiscal policy and their impact on
	Business Environment
	Privatization in India
	Public sector enterprises
June, 2022	Micro, Small and Medium enterprises- Growth, significance, problems and remedial
	Social Responsibility of Business
	Social Responsibility models
	The evolving idea of social responsibility in Indian Scenario
	<ul> <li>Social Audit – Nature, Evolution and Benefits</li> </ul>
	Ethics and Business environment
	Corporate Governance – factors influencing corporate governance
	Regulatory Framework

## Lesson Plan of B.Com 2<sup>nd</sup> year, 4<sup>th</sup> Sem

**Subject BC 405: Computerized Accounting System** 

Teacher's Name: Mr. Gagan Mrs. Suman Bansal

Month	Topics to be covered
April 2022	<ul> <li>Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password – Security</li> <li>Control in Tally, ERP9 – Splitting Company Data – Backup and Restore.</li> </ul>
May 2022	<ul> <li>Accounting: voucher entry, budget, cost center, balance sheet, profit and loss account, currency, debit note, credit note, interest calculation.</li> </ul>

	Inventory: stock item, sales order, purchase order, delivery note, rejection
	out.
	Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters –
	Payroll Vouchers – Overtime
June 2022	Payment – Gratuity – Advanced Payroll Transactions Basic Salary,
	Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension,
	Commission.
	Computerized Tax Liability Calculation.

Name of Extension Lecturer : Suman Bansal

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

Month	Topics Covered	
	UNIT-IV	
April 2022	<ul> <li>Partnership Accounts: Feature of Partnership, fixed and fluctuating capital</li> <li>Admission of Partner</li> </ul>	
	Retirement or death of a Partner	
	Dissolution of a Partnership Firm	
	Unit – II	
	Joint Venture Accounts	
	Branch Accounts	
May	Foreign Branch	
•	Unit – III	
	Hire purchase System and Installment Payment System	
	Accounting Treatment Regarding Hire purchase System	
	Accounting Treatment Regarding Installment Payment System	
	Unit –I	
June	Royalty Accounts	
	Consignment Accounts	
	Accounting Procedure of Valuation of Unsold Stock	

## 2021-22 (Even Semester)

## Sub: Research Methodology Class: M.Com. (Previous) IInd Semester

Faculty: Ms Anita Taneja

Month	Month Tonics of Syllohus	
Month	Topics of Syllabus	
April, 2022	<ul> <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> </ul>	
May, 2022	<ul> <li>Data processing</li> <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> </ul>	
June, 2022	<ul> <li>Factor Analysis.</li> <li>Discriminant analysis.</li> <li>Cluster analysis and multidimensional scaling.</li> <li>Report writing and presentation of results.</li> </ul>	

# Lesson Plan Organisational Behaviour (B.Com. 205)

B.Com. IInd Semester Faculty: Ms Anita Taneja

Month	Topics of Syllabus	
April, 2022	<ul> <li>Organisational behaviour: concepts, determinants, challenges and opportunities of O.B.</li> <li>Contributing disciplines of O.B. organisational behaviour models.</li> <li>Individual behaviour: Nature of people, factors affecting individual behaviour.</li> <li>Personality: Determinants, traits and theories of personality.</li> <li>Learning: Characteristics and theories</li> </ul>	
May, 2022	<ul> <li>Perception: perceptual process, factor affecting perception, theories of perception and perceptual errors.</li> <li>Attitudes: definition, theories of attitude formation.</li> <li>Interpersonal Behaviour: Transactional Analysis,</li> <li>Group behaviour - Types of groups, group formation and group development process, group decision making.</li> <li>Group Dynamics: Meaning, group roles, group norms, group cohesiveness and its relation to productivity.</li> <li>Organisational Behaviour in changing environment: organisational change.</li> <li>organisational conflict.</li> </ul>	
June, 2022	<ul><li>Organisational development.</li><li>Organisational culture and climate.</li></ul>	
	<ul> <li>Managing employee stress.</li> </ul>	

<ul> <li>Managing emotions in organisations: intelligence</li> </ul>	emotional

## Business Environment (B.Com. 206) B.Com. IInd Semester

Faculty: Ms Anita Taneja

Month	Topics of Syllabus	
April, 2022	<ul> <li>Business environment: meaning, nature and significance impact of Bus.</li> <li>Environment on business and strategic decisions-political, socio-cultural, legal, economic, global environment.</li> <li>Globalized business environment: meaning and rationale for globalisation composition and direction of FDI.</li> </ul>	
	<ul> <li>WTO and the trade blocks: opportunities and challenges for MNCs in India</li> <li>Indian Foreign Trade and its impact on balance of payment.</li> </ul>	
May, 2022	<ul> <li>Concept of Eco System: Economic reforms, recent monetary and fiscal policy and their impact on business environment.</li> <li>Privatisation in Indian: public sector enterprises, micro, small and medium enterprises-growth, significance, problems and remedies.</li> </ul>	

#### June, 2022

- Social responsibility of business: social responsibility models
- Evolving ideas of social responsibility in Indian scenario.
- Social audit- nature, evolution and benefits, ethics and business environment.
- Corporate governance: factor influencing corporate governance regulatory framework.