

**LESSON PLAN**  
**Session: 2024-25**

**Name of teacher- Dr. Satish Khasa**  
**Class- M.Com 3 semester**  
**Subject- Advance Cost Accounting**

	WEEKS	SYLLABUS
	Week 1	Inventory system: turnover of material: ABC analysis; VED analysis
	Week 2	JIT, aims and objectives of JIT, Methodology in implementation of JIT, Impact of JIT on Production Price. JIT's effect on costing system. Material Requirement Planning (MRP-I), aims, methodology, methods of Operations, Requirement for Implementation of MRPI, MRPI
	Week 3	Inventory Management. Zero Inventory system. Manufacturing resource planning (MRP II), Evolution, essential elements.
	Week 4	Enterprise resource planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Back flush Costing, different types of back flush Costing,
	Week 5	Accounting for Variances, disposition of variances, difficulties in backflush costing, backflush costing in JIT system.
	Week 6	Revision and test
	Week 7	Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products.
	Week 8	Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing,
	Week 9	Inter firm comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison scheme, Types of Comparison.
	Week 10	Revision and test
	Week 11	Cost records, Integral system, preparation of accounts under integral system.
	Week 12	Non-integral system, preparation of accounts under non-integral system. Benefits and limitations of integral and non-integral systems
	Week 13	Revision and test
	Week 14	<b>Revision and test</b>
	Week 15	<b>Revision and test</b>

	Week 16	Revision and test
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**LESSON PLAN**  
**Session: 2024-25**

**Name of teacher- Dr. Satish Khasa**  
**Class- B.Com 3 semester pass**  
**Subject- Business Statistics-I**

CLASS	WEEKS	SYLLABUS
	Week 1	Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations
	Week 2	.Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.
	Week 3	Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.
	Week 4	Revision and test
	Week 5	Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.
	Week 6	Dispersion: Concept and Its absolute as well as relative measures.
	Week 7	Revision and test
	Week 8	Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.
	Week 9	Sheppard' s Corrections for Moments. Concept of symmetrical distribution and skewness, measures

		and Co- efficient of skewness, Concept of Kurtosis and its measures
	Week 10	Revision and test
	Week 11	Correlation-concept, scatter diagram, Karl Pearson' s co-efficient of Correlation and its properties
	Week 12	Spearman' s rank Correlation, Concurrent deviation method Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data
	Week 13	Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.
	Week 14	<b>Revision and test</b>
	Week 15	<b>Revision and test</b>
	Week 16	Revision and test

## LESSON PLAN

**Session: 2024-25 (ODD SEM)**

**Name of Teacher: Dr.Sandeep Chahal**

**Class: B.Com. 1<sup>st</sup>. Sem.**

**Subject: Financial Accounting**

WEEKS	SYLLABUS
Week1	Introduction: meaning, objectives, process, limitations, and basic terms of Accounting; Generally accepted Accounting Principles.
Week2	Accounting Standard- AS1,
Week3	Journalizing, Posting

Week4	Preparation of trial balance.
Week5	Capital and revenue items, Reserves and Provisions.
Week6	Depreciation: Meaning, causes, accounting procedure, methods of recording depreciation– straight line method and diminishing balance method.
Week7	Change of method. Accounting Standard 10
Week8	Accounting Errors and Their Rectification,
Week9	Final Accounts with adjustments
Week10	Final Accounts with adjustments
Week11	Final Accounts with adjustments
Week12	Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System,
Week13	Limitations of Computerised, Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software,
Week14	Accounting for non-profit organizations
Week15	Accounting for non-profit organizations
Week16	Test Assignment Presentation

**Lesson Plan**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. Sandeep Chahal**  
**Class- B Com Pass 3rd Semester**  
**Subject- Human Resource Management**

WEEKS	SYLLABUS
Week1	An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM)
Week2	Function of Human Resource Management: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager in our organization
Week3	Evolution and Growth of Human Recourse Management (HRM) India
Week4	Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment
Week5	Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure
Week6	Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India

Week7	Wages: - Meaning, Objective and Theories of wages, Assignment and Test
Week8	Methods of wage Programme: - Time wages and Piece wages methods, Concept of wages: - Fair, Minimum and Living wage, Factors determining wage, Structure of an organization, essentials of satisfactory wage policy
Week9	Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives,
Week10	. Perfect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system
Week11	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations
Week12	Participants of Industrial relation and Recruitment of good Industrial relation Programme
Week13	Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy
Week14	<b>preventive and curative methods</b>
Week15	<b>Agencies for Reconciliation of Industrial unrest, Assignment and Test</b>
Week16	Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

Name of Teacher – Dr. Sandeep Chahal  
Class- B.Com Pass 5th sem.  
Subject- AFM

WEEKS	SYLLABUS
Week1	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
Week2	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Week3	Revision , Test, Assignment
Week4	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements,
Week5	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis
Week6	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios,

Week7	Balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
Week8	Revision, Test and Presentation
Week9	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;
Week10	Financial planning
Week11	Revision , Test, Assignment
Week12	Capital Budgeting : Meaning, nature, need, importance
Week13	Capital Budgeting : appraisal methods
Week14	capital rationing.
Week15	Revision, Test and Presentation
Week16	Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. Rekha**

**Class- B.Com 3 semester,[ Section – A,B,C]**

**Subject- Fundamentals of Insurance**

WEEKS	SYLLABUS
Week 1	Insurance- History and Development; Meaning; Importance; Nature;
Week 2	Main principles- Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.
Week 3	Revision and test
Week 4	Life Insurance: - Main Elements, Importance, Important life Insurance Policies
Week 5	Annuities, Premium Determination under life Insurance.
Week 6	Revision and test
Week 7	General Insurance, Marine Insurance- Main Elements, Marine Losses,
Week 8	Types of Marine Insurance policies. Agriculture Insurance: History, Meaning, Main problems, Policies
Week 9	Revision and test

Week 10	Fire Insurance- Elements, Premium Determination, Types of Policies.
Week 11	Important Provisions of Motor Insurance, Aircraft Insurance
Week 12	Revision and test
Week 13	Revision and test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. Rekha**

**Class- M.Com 3 semester**

**Subject- Fundamentals of Marketing**

WEEKS	SYLLABUS
Week 1	Nature and scope of marketing: corporate orientation towards marketplace;
Week 2	building and delivering customer value and satisfaction; retaining customers; marketing environment
Week 3	Revision and test
Week 4	Analyzing consumer markets and buyer behaviour; market segmentation, positioning and targeting;
Week 5	tools of product differentiation; marketing strategies in the different stage of the product life cycle
Week 6	Revision and test
Week 7	New product development process; product mix and product line decisions; branding decisions;
Week 8	pricing strategies; managing marketing channels; wholesaling and retailing
Week 9	Revision and test
Week 10	Advertising and sales promotion; public relations; personal selling
Week 11	evaluation and control of marketing effort; web marketing; green marketing
Week 12	Revision and test
Week 13	Revision and test
Week 14	<b>Revision and test</b>

Week 15	<b>Revision and test</b>
Week 16	Revision and

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

Name of Teacher- Ms.Jyoti  
Class- Bcom 5th sem pass Section C  
Subject- ESSB

WEEKS	SYLLABUS
Week 1	Entrepreneur -Entrepreneurship Enterprise: conceptual issues, roles and functions of entrepreneur, types, difference etc.
Week 2	Concept of Entrepreneurship ,need and importance, entrepreneurship environment, components of business environment
Week 3	Small business: features, importance, scope, problems, Developing Entrepreneur competencies
Week 4	Promotion and development of entrepreneurship
Week 5	Entrepreneurial motivation, test
Week 6	Entrepreneurial opportunities: identification and selection
Week 7	Setting up a new venture
Week 8	Project Report
Week 9	Market survey
Week 10	Managerial roles and functions in a small business
Week 11	Production and operations management
Week 12	Managing business growth ,test
Week 13	Issues in small business marketing
Week 14	Incentives and subsidy
Week 15	Institutional support
Week 16	Test, presentation, Assignments



**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

Name of Teacher- Ms. Jyoti  
Class- Bcom 5<sup>th</sup> sem hons.  
Subject- Money and Banking

WEEKS	SYLLABUS
Week 1	Concept of Money- Functions , Role and Importance
Week 2	Classification of Money and circular flow of Money
Week 3	The Quantity Theory of Money- Fisher, Cambridge and Keynesian theory of Money
Week 4	Revision, test and assignments
Week 5	Inflation- types, theories, causes,
Week 6	consequences and control of Inflation
Week 7	Concept of Credit and Economic Development
Week 8	Revision and Assignment
Week 9	Commercial Banks-Functions and its role
Week 10	Process of Credit creation and its limitations
Week 11	Concept of Money Supply
Week 12	Revision and test
Week 13	RBI-its traditional and development functions
Week 14	Central Bank and Credit Control measures
Week 15	Assignments and tests
Week 16	Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Jyoti**  
**Class- B Com Pass 3rd Semester**  
**Subject- Human Resource Management**

WEEKS	SYLLABUS
Week1	An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM)
Week2	Function of Human Resource Management: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager in our organization
Week3	Evolution and Growth of Human Recourse Management (HRM) India
Week4	Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment
Week5	Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure
Week6	Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India
Week7	Wages: - Meaning, Objective and Theories of wages, Assignment and Test
Week8	Methods of wage Programme: - Time wages and Piece wages methods, Concept of wages: - Fair, Minimum and Living wage, Factors determining wage, Structure of an organization, essentials of satisfactory wage policy
Week9	Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives,
Week10	. Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system
Week11	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations
Week12	Participants of Industrial relation and Recruitment of good Industrial relation Programme
Week13	Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy
Week14	<b>preventive and curative methods</b>
Week15	<b>Agencies for Reconciliation of Industrial unrest, Assignment and Test</b>
Week16	Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher – Ms. Jyoti**  
**Class- B.Com Pass 5th sem.**  
**Subject- AFM**

WEEKS	SYLLABUS
Week1	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
Week2	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Week3	Revision , Test, Assignment
Week4	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements,
Week5	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis
Week6	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios,
Week7	Balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
Week8	Revision, Test and Presentation
Week9	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;
Week10	Financial planning
Week11	Revision , Test, Assignment
Week12	Capital Budgeting : Meaning, nature, need, importance
Week13	Capital Budgeting : appraisal methods
Week14	capital rationing.
Week15	Revision, Test and Presentation
Week16	Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. (Mrs.) Sandeep**

**Class- Bcom 5th sem pass**

**Subject- ESSB**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	Entrepreneur -Entrepreneurship Enterprise: conceptual issues, roles and functions of entrepreneur,types, difference etc.
Week2	Concept of Entrepreneurship ,need and importance, entrepreneurship environment, components of business environment
Week3	Small business: features, importance,scope, problems, Developing Entrepreneur competencies
Week4	Promotion and development of entrepreneurship
Week5	Entrepreneurial motivation
Week6	Entrepreneurial opportunities: identification and selection
Week7	Setting up a new venture, Assignment
Week8	Project Report
Week9	Market survey
Week10	Managerial roles and functions in a small business
Week11	Production and operations management
Week12	Managing business growth , Test
Week13	Issues in small business marketing
Week14	<b>Incentives and subsidy</b>
Week15	<b>Institutional support</b>
Week16	Test, presentation, Assignments & Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. (Mrs.) Sandeep**

**Class- M. Com 1st Semester**

**Subject- Organisational Behaviour**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	Organisational Behavior: concept and significance; Relationship to other fields
Week2	OB Model, ethics and ethical behaviour in organizations
Week3	Learning: meaning and definition, process, theories of learning, OB in learning organization.
Week4	Attitude: meaning and definition, components, functions, formation, changing of attitude, prejudice and attitude
Week5	Personality: meaning and definition, the big five personality model
Week6	the Myers-Briggs Type Indicator, additional work related aspects of personality
Week7	Perception: meaning and definition, process, factors influencing perception, perceptual errors or distortions
Week8	Group Dynamics and Team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group performance factors, group norms, group status, group size, cohesiveness, social loafing
Week9	Team: types, team composition factors, team development, Assessment and test
Week10	Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflicts
Week11	Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict
Week12	Organisational development: Concept; Need for change, resistance to change
Week13	Theories of planned change; organisational diagnosis
Week14	<b>OD intervention</b>
Week15	<b>Assessment and test</b>
Week16	Revision

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. (Mrs.) Sandeep**

**Class- B Com Pass 3rd Semester**

**Subject- Human Resource Management**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM)
Week2	Function of Human Resource Management: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager in our organization
Week3	Evolution and Growth of Human Recourse Management (HRM) India
Week4	Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment
Week5	Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure
Week6	Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India
Week7	Wages: - Meaning, Objective and Theories of wages, Assignment and Test
Week8	Methods of wage Programme: - Time wages and Piece wages methods, Concept of wages: - Fair, Minimum and Living wage, Factors determining wage, Structure of an organization, essentials of satisfactory wage policy
Week9	Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives,
Week10	. Perfect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system
Week11	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations
Week12	Participants of Industrial relation and Recruitment of good Industrial relation Programme
Week13	Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy
Week14	<b>preventive and curative methods</b>
Week15	<b>Agencies for Reconciliation of Industrial unrest, Assignment and Test</b>
Week16	Revision

**LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Pooja Malik**

**Class- B.Com 5 semester, [Hons]**

## Subject- Income Tax and Administration

WEEKS	SYLLABUS
Week 1	Income Tax: An introduction and Important Definitions, Agriculture Income
Week 2	Residential status and incidence of Tax Liability, Exempted incomes.
Week 3	Revision and test
Week 4	Income from Salaries
Week 5	Income from Salaries
Week 6	Income from Salaries (including retirement benefits); Income from House property.
Week 7	Income from House property.
Week 8	Revision and test
Week 9	Profits and Gains from Business or Profession
Week 10	Profits and Gains from Business or Profession ,Depreciation
Week 11	Capital Gains.
Week 12	Income from other sources
Week 13	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 14	<b>clubbing of incomes &amp; aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

### LESSON PLAN

Session: 2024-25 (ODD SEM)

Name of Teacher- Ms. Pooja Malik

Class- M.com 1 sem

Subject- Stock Market Operations

WEEKS	SYLLABUS
Week 1	An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation

	of capital – Problems of New Issues Market – IPO’s Investor protection in primary market – Recent trends in primary market
Week 2	Recent trends in primary market – SEBI measures for primary market. Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India
Week 3	Defects in working of Indian stock exchanges – SEBI measures for secondary market – Overview of major stock exchanges in India.
Week 4	Revision and test
Week 5	Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE –Delisting
Week 6	Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE -BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE – Market segments
Week 7	NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction.
Week 8	Foreign Stock Exchanges: NYSE –Trading rooms – Players on NYSE trading floor –Role of specialist – Trading technology and procedure. Meaning – Structure – Advantages –NASDAQ – NASD organization – Functions – NASD rules
Week 9	Trading firms on NASDAQ –Market makers – ECN’s – Order entry firms – Order execution on NASDAQ – OTCEI –Need – Features – Participants – Listing procedure – Trading and settlement – Market making Factors inhibiting growth of OTCEI.
Week 10	Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers. Meaning, Purpose, and Consideration in developing index
Week 11	Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly) – NSE indices –
Week 12	S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).
Week 13	Revision and test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>



Week 16	Revision and test
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**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Pooja Malik**  
**Class- B.Com 5 semester Pass**  
**Subject- Taxation Law-I**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Income Tax: An introduction and Important Definitions, Agriculture Income
Week 2	Residential status and incidence of Tax Liability, Exempted incomes.
Week 3	Revision and test
Week 4	Income from Salaries
Week 5	Income from Salaries
Week 6	Income from Salaries (including retirement benefits); Income from House property.
Week 7	Income from House property.
Week 8	Revision and test
Week 9	Profits and Gains from Business or Profession
Week 10	Profits and Gains from Business or Profession ,Depreciation
Week 11	Capital Gains.
Week 12	Income from other sources
Week 13	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 14	<b>clubbing of incomes &amp; aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Pooja Malik**

**Class- B.Com (P) 3<sup>rd</sup> semester, Section C**  
**Subject- Corporate Accounting**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Definition and characteristics of a company, Kinds of company and distinction between private and public company, Meaning, nature and types of shares, Distinction between preference and equity shares, Meaning and kinds of share capital, Distinction between reserve capital and capital reserve, Private placement of shares, Sweat Equity shares, Meaning and objectives of ESOP
Week 2	Public subscription of shares , preliminary expenses, Meaning and step in Book building process, Entries of issue of shares for cash and consideration other than cash at par, Entries of issue of shares for cash and consideration other than cash at premium, Entries of issue of shares for cash and consideration other than cash at discount, Numerical Problems, Doubts and Revision
Week 3	Calls in arrear, call in advance and use of cash book, Over subscription and under subscription of shares, Numerical Problems, Meaning and entries of Forfeiture of shares, Reissue of Forfeited shares, Numerical Problems, Doubts and revision
Week 4	Over subscription of shares and Forfeiture of shares, Meaning , sources and conditions for Buy back of shares, Accounting and advantages of Issue of Right shares, Numerical Problems, Doubts and revision
Week 5	Meaning and characteristics of debentures, Types of debentures and distinction between a share and a debenture, Issue of debenture at par, premium, and discount, Issue of debenture as collateral security, Interest on debentures, Numerical Problems,
Week 6	Issue of debentures from the point of view of Redemption, writing off of Loss on issue of debenture, Numerical problems, Doubts and Revision
Week 7	Meaning, definition and features of Goodwill, Factors affecting the value of goodwill and need for the valuation of goodwill, Average Profit Method of valuation of goodwill, Super profit method of valuation of goodwill, Practical problems, Doubts and revision
Week 8	Capitalization method for the valuation of goodwill, Purchase consideration and annuity method for the valuation of goodwill, Practical problems, Doubts and revision Meaning and calculation of profit or loss prior to incorporation, Calculation of sale ratio and time ratio, Practical problems, Doubts and Revision.
Week 9	Valuation of Share: Need for the valuation of shares and Factors affecting the value of shares, Net assets method for the valuation of shares, Numerical Problems, Dividend yield method for the valuation of shares, Numerical Problems,

Week 10	Earning capacity method for the valuation of shares, Average method for the valuation of shares, Practical problems and Doubts and revision Meaning and source of redemption of preference shares, Accounting entries on the redemption of preference shares at par and at premium,
Week 11	Redemption of partly paid preference shares, Use of equation for determining the amount of new issue, Numerical Problems, Meaning and guidelines and sources for issuing of bonus shares, Advantages , disadvantage and entries of bonus shares, Doubts and revision
Week 12	Final Account of Companies: Basic, CSR, Revised Schedule VI for preparing Balance Sheet, Explanation of various contents of Balance Sheet, Explanation of Assets, Form of Statement of Profit and Loss, Explanation of various of items, Divisible profit, Numerical Question, Dividend and their entries, Adjustment related to special items, Numerical Question, Doubts and Revision
Week 13	Numerical Question on preparation of Profit and loss statement and Balance Sheet. Meaning and sources of redemption of debentures, Lump sum payment method of redemption of debentures, Entries for Creation of sinking fund, Practical problems,
Week 14	Installments method by drawing of lots for redemption of debentures, Conversion into shares method for redemption of debentures, Practical problems, Purchase of own debentures in open market method for redemption of debentures, Practical problems, Interest on own debentures.
Week 15	Cum interest and ex-interest of own debentures, Practical problems, Doubts and revision.
Week 16	Test , Doubt, Revision, Assignment and Presentation

## LESSON PLAN

### LESSON PLAN Session: 2024-25 (ODD SEM)

Name of Teacher- Ms. Manju  
Class- Bcom 5th sem pass Section A  
Subject- ESSB

WEEKS	SYLLABUS
Week 1	Entrepreneur -Entrepreneurship Enterprise: conceptual issues, roles and functions of entrepreneur,types, difference etc.
Week 2	Concept of Entrepreneurship ,need and importance, entrepreneurship environment, components of business environment

Week 3	Small business: features, importance, scope, problems, Developing Entrepreneur competencies
Week 4	Promotion and development of entrepreneurship
Week 5	Entrepreneurial motivation, test
Week 6	Entrepreneurial opportunities: identification and selection
Week 7	Setting up a new venture
Week 8	Project Report
Week 9	Market survey
Week 10	Managerial roles and functions in a small business
Week 11	Production and operations management
Week 12	Managing business growth, test
Week 13	Issues in small business marketing
Week 14	Incentives and subsidy
Week 15	Institutional support
Week 16	Test, presentation, Assignments

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

Name of Teacher- Ms. Manju  
Class- Bcom 5<sup>th</sup> sem hons.  
Subject- CIC

WEEKS	SYLLABUS
Week 1	Balance of Payments and deficit Financing, Tax regulations & economic growth
Week 2	Micro Finance in rural development , CSR,
Week 3	Information and Communication Technology: E learning : An effective tool in present educational scenario
Week 4	Mobile Communication , Test
Week 5	Financial issues : Financial Innovations, Global Crisis
Week 6	Recent Trends in banking and financial services
Week 7	Marketing Issues : Reshaping rural marketing
Week 8	Modern Retailing Challenges in India
Week 9	Marketing through social networking websites
Week 10	Evolving E marketing in India
Week 11	Test , revision
Week 12	Human Resource Issues: Challenges in Managing Workforce Diversity
Week 13	Human resource accounting and audit
Week 14	HR challenges in managing technological changes
Week 15	Assignments and tests
Week 16	Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

Name of Teacher – Ms. Manju  
Class- B.Com 1<sup>st</sup> Sem Section B  
Subject- Business Communication

WEEKS	SYLLABUS
Week1	Introduction: Basics of communication,
Week2	Importance of effective Communication
Week3	Barriers to communication
Week4	Types of Business Communication
Week5	Essentials of an Effective Communication System.
Week6	Communication Skills: Reading skills
Week7	listening skills, note making
Week8	persuasive speaking
Week9	Body language, Gestures.
Week10	Business Email Writing
Week11	Process of writing Email
Week12	Writing Style and Skills, Email Etiquette and Email Samples
Week13	Business Letter Writing: Points to be considered before writing business letters
Week14	Types of Business Letters, Business letter Format and Samples
Week15	Skill Enhancement Activities
Week16	Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

Name of Teacher – Ms. Manju  
Class- B.Com 5th sem. hons.  
Subject- financial Management

WEEKS	SYLLABUS
Week1	Financial management : meaning ,functions, scope and objectives
Week2	Financial Planning
Week3	Over Capitalization : meaning ,reasons ,remedies etc.
Week4	Under Capitalization : meaning, reasons and remedies
Week5	Cost of Capital : meaning ,importance ,determination
Week6	Numericals of Cost of Capital
Week7	Test, Revision
Week8	Working Capital : meaning, importance, types, nature etc.
Week9	Numerical portion of Working Capital Management
Week10	Test ,Cash Management
Week11	Receivable Management
Week12	Inventory Management
Week13	Dividend Decisions: meaning, types,determination
Week14	Dividend Theories and numericals
Week15	Assignments
Week16	Revision

**LESSON PLAN (2024 - 25)**

Ms. Neha, Assistant Professor of Commerce  
Class : M.COM 3rd Sem  
Name of the Paper: Corporate Tax

Week 1	Introduction of Corporate Tax
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Week 2	Computation of income of company under various heads
Week 3	Computation of income of company under various heads
Week 4	Deductions from Gross Total Income
Week 5	Deductions from Gross Total Income
Week 6	Assessment of Companies
Week 7	Assessment of Companies
Week 8	Assessment of tax on Companies
Week 9	Assessment of tax on Companies
Week 10	Assessment of Insurance Companies
Week 11	Assessment of Insurance Companies
Week 12	Assessment of Charitable or Religious Trusts
Week 13	Assessment of Non residents, Interim board of settlement, Assessment of Cooperative Societies
Week 14	Assessment of Non residents, Interim board of settlement, Assessment of Cooperative Societies
Week 15	Assessment of Discontinued Business, Double taxation relief
Week 16	Revision

**LESSON PLAN**  
**Session: 2024-25**

**Name of teacher- Mr. Rakesh Malik**  
**Class- M.Com 1<sup>st</sup> Semester**  
**Subject- Business Research Methods**

CLASS	WEEKS	SYLLABUS
	Week 1	Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study;
	Week 2	Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses
	Week 3	Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses



Week 4	Revision and test
Week 5	Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing
Week 6	Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment
Week 7	Methods to Control Extraneous Variables and Environments of Conducting Experiment  Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources;
Week 8	Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure
Week 9	Sampling Plan: Universe, Sample vs Census; Sample Frame and Sampling Unit; Sampling Design.
Week 10	Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report,
Week 11	Research Briefings: Oral Presentation.  Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.
Week 12	Revision and test
Week 13	Revision and Test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. Rekha**

**Class- M.Com 3 semester**

**Subject- Marketing Concepts and Decisions**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing,
Week 2	Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies.
Week 3	Strategic Marketing Planning: Corporate and Division Strategic Planning, Business Unit Strategic Planning.
Week 4	Revision and test
Week 5	Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions
Week 6	Market segmentation and Targeting; Buyer behaviour; Consumer decision making process. Creating Customer Value, Satisfaction and Loyalty.
Week 7	Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix;
Week 8	Branding; Packaging and labeling; Product life-cycle: strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies
Week 9	Revision and test
Week 10	Promotion Decisions; Communication process; Promotion mix, advertising, Personal selling, sales promotion, publicity and public relations; Determining Advertising budget
Week 11	Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and

	techniques. Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels;
Week 12	distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.
Week 13	Revision and test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25**

**Name of teacher- Mr. Rakesh Malik**  
**Class- B.Com 5 semester pass Section- A,B,C**  
**Subject- International Trade**

CLASS	WEEKS	SYLLABUS
	Week 1	International Business:- An overview; Domestic business; International Business; Major risks and Challenges of International Business;
	Week 2	International Business Environment – Components and Determinants; stages of internationalization of business; international business approaches, concept of Globalization.
	Week 3	Revision and test
	Week 4	Modes of entering into international business; nature of multinational enterprise and international direct investment;
	Week 5	foreign exchange; determination of exchange rate; Balance of payments.
	Week 6	Revision and test
	Week 7	Theories of International Trade : Absolute advantage theory; comparative advantage theory; factor proportions theory; product life cycle theory of trade
	Week 8	government influence on trade; rationale for government intervention, instruments of trade control;
	Week 9	Role of WTO, IMF and World Bank in International trade
	Week 10	Revision and test

Week 11	Assessing International markets; designing products for foreign markets branding decisions;
Week 12	International promotions policy; international pricing; international logistics and distribution
Week 13	Revision and test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

## LESSON PLAN (2024 - 25)

Ms. Neha, Assistant Professor of Commerce

Class : M.COM 1st Sem

Name of the Paper: Corporate Tax

Week 1	Meaning of Company: Types of Companies; Residential Status and incidence of tax on companies
Week 2	Computation of income of company under various heads
Week 3	Computation of income of company under various heads; General provisions applicable to companies for computation of gross total income
Week 4	Deductions from Gross Total Income as applicable to companies
Week 5	Deductions from Gross Total Income as applicable to companies
Week 6	Computation of tax for various types of companies
Week 7	Provisions of MAT
Week 8	Assessment of Insurance Companies
Week 9	Assessment of Charitable/ Educational institutions/ Religious Trusts and Political Parties
Week 10	Assessment of Charitable/ Educational institutions/ Religious Trusts and Political Parties
Week 11	Assessment of Non residents and advanced rulings for non residents
Week 12	Assessment of Non residents and advanced rulings for non residents
Week 13	Assessment of Cooperative Societies
Week 14	Assessment of Discontinued Business
Week 15	Double taxation relief
Week 16	Revision

## LESSON PLAN (2024 - 25)

Ms. Neha, Assistant Professor of Commerce

Class : B.COM (P) 3<sup>rd</sup>Sem Section B

Name of the Paper: Corporate Law

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	Company- Meaning and Characteristic
Week2	Features of company; Types of companies, advantages and disadvantages of incorporation
Week3	Lifting of corporate veil
Week4	Formation of Company: - Promotion of company; Functions of promoter
Week5	importance of promoter; Promoter's remuneration; legal status of Promoter
Week6	Rights of promoters; Duties of promoters; Liabilities of promoters
Week7	Pre- incorporation contracts, Incorporation and commencement of Business.
Week8	Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.
Week9	Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration
Week10	doctrine of ultra- virus
Week11	Articles of Association: - Meaning; contents; alteration of articles of association
Week12	Constructive notice and doctrine of indoor management.
Week13	Borrowing Powers
Week14	Debentures and Charges
Week15	Skill Enhancement Activities
Week16	Revision

## LESSON PLAN (2024 - 25)

Ms. Neha, Assistant Professor of Commerce

Class : B.COM (P) 3rd Sem Section C (2 days class)

Name of the Paper: Business Regulatory Framework

WEEKS	SYLLABUS
Week1	Contract of Bailment and Pledge: - Meaning; types of bailment,
Week2	Contract of Bailment and Pledge: - Meaning; types of bailment,
Week3	Termination of bailment, Duties and rights of bailor and bailee
Week4	Termination of bailment, Duties and rights of bailor and bailee
Week5	Essentials of pledge, who nay pledge
Week6	Essentials of pledge, who nay pledge
Week7	Rights and Duties of Pawnor and Pawnee
Week8	Rights and Duties of Pawnor and Pawnee
Week9	Consumer protection Act 1986
Week10	Consumer protection Act 1986
Week11	Salient features of consumer Protection Act
Week12	Salient features of consumer Protection Act
Week13	Rights of consumers; consumer Protection councils
Week14	Rights of consumers; consumer Protection councils
Week15	Consumer disputes redressal machine
Week16	Consumer disputes redressal machine

## LESSON PLAN (2024 - 25)

Ms. Neha, Assistant Professor of Commerce

Class : BBA 1<sup>st</sup> Sem (2 days class)

Name of the Paper: Minor 1: Business Organisation and Management

Week 1	Staffing: Concept, Importance and Process.
Week 2	Selection and Training- their merits and demerits
Week 3	Selection and Training- their merits and demerits
Week 4	Methods of Recruitment
Week 5	Methods of Recruitment
Week 6	Leadership: Concept, Importance,
Week 7	Major theories of Leadership
Week 8	Major theories of Leadership
Week 9	Motivation: Concept, types, Importance
Week 10	Motivation: Concept, types, Importance
Week 11	extrinsic and intrinsic motivation
Week 12	Major Motivation theories
Week 13	Major Motivation theories
Week 14	Control: Concept, Process, Limitations
Week 15	Principles of Effective Control,
Week 16	Major Techniques of control.

## LESSON PLAN Session: 2024-25 (ODD SEM)

**Name of Teacher- Krishan Lal**

**Class- B.Com (H) 3<sup>rd</sup> semester**

**Subject- Corporate Accounting-I**

WEEKS	SYLLABUS
Week 1	Definition and characteristics of a company, Kinds of company and distinction between private and public company, Meaning, nature and types of shares, Distinction between preference and



	equity shares, Meaning and kinds of share capital, Distinction between reserve capital and capital reserve, Private placement of shares, Sweat Equity shares, Meaning and objectives of ESOP
Week 2	Public subscription of shares , preliminary expenses, Meaning and step in Book building process, Entries of issue of shares for cash and consideration other than cash at par, Entries of issue of shares for cash and consideration other than cash at premium, Entries of issue of shares for cash and consideration other than cash at discount, Numerical Problems, Doubts and Revision
Week 3	Calls in arrear, call in advance and use of cash book, Over subscription and under subscription of shares, Numerical Problems, Meaning and entries of Forfeiture of shares, Reissue of Forfeited shares, Numerical Problems, Doubts and revision
Week 4	Over subscription of shares and Forfeiture of shares, Meaning , sources and conditions for Buy back of shares, Accounting and advantages of Issue of Right shares, Numerical Problems, Doubts and revision
Week 5	Meaning and characteristics of debentures, Types of debentures and distinction between a share and a debenture, Issue of debenture at par, premium, and discount, Issue of debenture as collateral security, Interest on debentures, Numerical Problems,
Week 6	Issue of debentures from the point of view of Redemption, writing off of Loss on issue of debenture,, Numerical problems, Doubts and Revision
Week 7	Meaning, definition and features of Goodwill, Factors affecting the value of goodwill and need for the valuation of goodwill, Average Profit Method of valuation of goodwill, Super profit method of valuation of goodwill, Practical problems, Doubts and revision
Week 8	Capitalization method for the valuation of goodwill, Purchase consideration and annuity method for the valuation of goodwill, Practical problems, Doubts and revision Meaning and calculation of profit or loss prior to incorporation, Calculation of sale ratio and time ratio, Practical problems, Doubts and Revision.
Week 9	Accounts of Holding Company: Meaning, Advantages and Disadvantages of Holding Company, Advantages and disadvantages of Consolidated Balance Sheet, Minority Interest Performa of consolidated Balance Sheet
Week 10	Cost of control and capital reserve, Pre- acquisition and post acquisition Profits Numerical Problems, Mutual company owings, dividend distribution Numerical Problems Doubt and revision
Week 11	Valuation of Share: Need for the valuation of shares and Factors affecting the value of shares, Net assets method for the valuation of shares, Numerical Problems, Dividend yield method for the valuation of shares, Numerical Problems, Earning capacity method for the valuation of shares, Average

	method for the valuation of shares, Practical problems and Doubts and revision
Week 12	Meaning and source of redemption of preference shares, Accounting entries on the redemption of preference shares at par and at premium, Redemption of partly paid preference shares, Use of equation for determining the amount of new issue, Numerical Problems, Meaning, guidelines and sources for issuing of bonus shares, Advantages , disadvantage and entries of bonus shares, Doubts and revision
Week 13	Final Account of Companies: Basic, CSR, Revised Schedule VI for preparing Balance Sheet, Explanation of various contents of Balance Sheet, Explanation of Assets, Form of Statement of Profit and Loss, Explanation of various of items, Divisible profit, Numerical Question, Dividend and their entries, Adjustment related to special items, Numerical Question, Doubts and Revision
Week 14	Numerical Question on preparation of Profit and loss statement and Balance Sheet. Meaning and sources of redemption of debentures, Lump sum payment method of redemption of debentures, Entries for Creation of sinking fund, Practical problems,
Week 15	Installments method by drawing of lots for redemption of debentures, Conversion into shares method for redemption of debentures, Practical problems, Purchase of own debentures in open market method for redemption of debentures, Practical problems, Interest on own debentures.Cum interest and ex-interest of own debentures, Practical problems, Doubts and revision ,
Week 16	Test , Doubt, Revision, Assignment and Presentation

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Krishan LAI**  
**Class- B.Com (P) 3<sup>rd</sup> semester**  
**Subject- Corporate Accounting**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Definition and characteristics of a company, Kinds of company and distinction between private and public company, Meaning, nature and types of shares, Distinction between preference and

	equity shares, Meaning and kinds of share capital, Distinction between reserve capital and capital reserve, Private placement of shares, Sweat Equity shares, Meaning and objectives of ESOP
Week 2	Public subscription of shares , preliminary expenses, Meaning and step in Book building process, Entries of issue of shares for cash and consideration other than cash at par, Entries of issue of shares for cash and consideration other than cash at premium, Entries of issue of shares for cash and consideration other than cash at discount, Numerical Problems, Doubts and Revision
Week 3	Calls in arrear, call in advance and use of cash book, Over subscription and under subscription of shares, Numerical Problems, Meaning and entries of Forfeiture of shares, Reissue of Forfeited shares, Numerical Problems, Doubts and revision
Week 4	Over subscription of shares and Forfeiture of shares, Meaning , sources and conditions for Buy back of shares, Accounting and advantages of Issue of Right shares, Numerical Problems, Doubts and revision
Week 5	Meaning and characteristics of debentures, Types of debentures and distinction between a share and a debenture, Issue of debenture at par, premium, and discount, Issue of debenture as collateral security, Interest on debentures, Numerical Problems,
Week 6	Issue of debentures from the point of view of Redemption, writing off of Loss on issue of debenture, Numerical problems, Doubts and Revision
Week 7	Meaning, definition and features of Goodwill, Factors affecting the value of goodwill and need for the valuation of goodwill, Average Profit Method of valuation of goodwill, Super profit method of valuation of goodwill, Practical problems, Doubts and revision
Week 8	Capitalization method for the valuation of goodwill, Purchase consideration and annuity method for the valuation of goodwill, Practical problems, Doubts and revision Meaning and calculation of profit or loss prior to incorporation, Calculation of sale ratio and time ratio, Practical problems, Doubts and Revision.
Week 9	Valuation of Share: Need for the valuation of shares and Factors affecting the value of shares, Net assets method for the valuation of shares, Numerical Problems, Dividend yield method for the valuation of shares, Numerical Problems,
Week 10	Earning capacity method for the valuation of shares, Average method for the valuation of shares, Practical problems and Doubts and revision Meaning and source of redemption of preference shares, Accounting entries on the redemption of preference shares at par and at premium,

Week 11	Redemption of partly paid preference shares, Use of equation for determining the amount of new issue, Numerical Problems, Meaning and guidelines and sources for issuing of bonus shares, Advantages , disadvantage and entries of bonus shares, Doubts and revision
Week 12	Final Account of Companies: Basic, CSR, Revised Schedule VI for preparing Balance Sheet, Explanation of various contents of Balance Sheet, Explanation of Assets, Form of Statement of Profit and Loss, Explanation of various of items, Divisible profit, Numerical Question, Dividend and their entries, Adjustment related to special items, Numerical Question, Doubts and Revision
Week 13	Numerical Question on preparation of Profit and loss statement and Balance Sheet. Meaning and sources of redemption of debentures, Lump sum payment method of redemption of debentures, Entries for Creation of sinking fund, Practical problems,
Week 14	Installments method by drawing of lots for redemption of debentures, Conversion into shares method for redemption of debentures, Practical problems, Purchase of own debentures in open market method for redemption of debentures, Practical problems, Interest on own debentures.
Week 15	Cum interest and ex-interest of own debentures, Practical problems, Doubts and revision.
Week 16	Test , Doubt, Revision, Assignment and Presentation

### LESSON PLAN

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Kavita Anand**

**Class- B.Com 1 year Pass ,[ Section- A,B,C,D ]**

**Subject-Business Communication**

WEEKS	SYLLABUS
Week 1	Business Communication- Meaning and Process of Business Communication, Importance of effective Communication
Week 2	Types of Business Communication, Barriers to Communication, Essentials of an Effective Communication System.
Week 3	Revision and test
Week 4	Communication Skills: Reading skills, listening skills, note making
Week 5	Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures
Week 6	Revision and test

Week 7	Business Email Writing: Process of writing Email, Writing Style and Skills, Email Etiquette and Email Samples
Week 8	Revision and test
Week 9	Business Letter Writing: Points to be considered before writing business letters, Types of Business Letters, Business letter Format and Samples
Week 10	Revision and test
Week 11	Revision and test
Week 12	Revision and test
Week 13	Revision and test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Kavita**  
**Class- Bcom 5th sem Hons**  
**Subject- ESSB**

WEEKS	SYLLABUS
Week 1	Entrepreneur -Entrepreneurship Enterprise: conceptual issues, roles and functions of entrepreneur,types, difference etc.
Week 2	Concept of Entrepreneurship ,need and importance, entrepreneurship environment, components of business environment
Week 3	Small business: features, importance,scope, problems, Developing Entrepreneur competencies
Week 4	Promotion and development of entrepreneurship
Week 5	Entrepreneurial motivation
Week 6	Entrepreneurial opportunities: identification and selection
Week 7	Setting up a new venture, Assignment
Week 8	Project Report
Week 9	Market survey
Week 10	Managerial roles and functions in a small business

Week 11	Production and operations management
Week 12	Managing business growth , Test
Week 13	Issues in small business marketing
Week 14	<b>Incentives and subsidy</b>
Week 15	<b>Institutional support</b>
Week 16	Test, presentation, Assignments & Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Kavita Anand**

**Class- B.com (H) 5th sem.**

**Subject- Investment Analysis**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Meaning, nature and process, Investment avenues, Risk and return analysis: concept
Week 2	Measurement of risk and return, identification of investment opportunities
Week 3	Speculation, gambling and investment activities
Week 4	Efficient market theory/ hypothesis
Week 5	Technical analysis, Dow theory
Week 6	Charting techniques, volume indicators
Week 7	Revision and assignment/presentation
Week 8	Fundamental analysis: company analysis
Week 9	Industry analysis
Week 10	Economic analysis
Week 11	Technical vs. Fundamental analysis, Revision
Week 12	Trading Mechanism in Bombay stock exchange
Week 13	Derivatives: meaning, uses and types, derivatives in indian capital market
Week 14	Options contract: meaning, uses and types
Week 15	Revision and Tests
Week 16	Revision and Tests

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr Ruchika Khanna**  
**Class- B.Com pass 3<sup>rd</sup> sem**  
**Subject- Business Regulatory Framework**

WEEKS	SYLLABUS
Week 1	Indian Contract Act: - Valid contract and its elements
Week 2	Void and void able agreements; Void and illegal agreements; Offer and acceptance
Week 3	Contractual capacity of parties; Free consent of parties
Week 4	Lawful consideration and object; Agreements expressly declared as void.
Week 5	Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts
Week 6	Consequences of Breach of contracts. Contract of Indemnity and guarantee
Week 7	Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity
Week 8	Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.
Week 9	Contract of Bailment and Pledge: - Meaning; types of bailment,
Week 10	Termination of bailment, Duties and rights of bailor and bailee
Week 11	Essentials of pledge, who nay pledge
Week 12	Rights and Duties of Pawnor and Pawnee
Week 13	Consumer protection Act 1986
Week 14	<b>Salient features of consumer Protection Act</b>
Week 15	<b>Rights of consumers;</b> <b>consumer Protection councils</b>
Week 16	Consumer disputes redressal machine

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher Mrs Savita Rani Assistant Professor of Commerce**  
**Class- B.Com 5<sup>th</sup> sem**  
**Subject- Cost Accounting**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	Introduction of cost accounting
Week2	Cost : Elements, Concept and Classification
Week3	Material Control: Meaning and objectives of material control, material purchase procedure,
Week4	Fixation of Inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
Week5	Methods of Valuing Material Issues. Wastage of material – main types
Week6	Illustrations, test
Week7	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,
Week8	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plan
Week9	Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.
Week10	Illustration, Assignments
Week11	Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet;
Week12	Illustrations
Week13	Determination of tender price; production account – types.
Week14	Illustrations, test
Week15	Reconciliation of cost and financial Accounts
Week16	Illustrations Revision Problems solutions and Test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr Ruchika Khanna**

**Class- B.Com**

**Subject- Business Statistics**

<b>WEEKS</b>	
Week 1	Statistics: Meaning, Definition, Needs & Objectives
Week 2	Collection of data – types, methods,
Week 3	classification and tabulation of data
Week 4	tabulation of data, graphic diagrammatic presentation.
Week 5	Measurement of Central Tendency and Variation – Mathematical and fractional averages.



Week 6	Measures of absolute and relative variatio
Week 7	Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers
Week 8	kurtosis (with Sheppard's corrections), Index Numbers
Week 9	Probability and Expected
Week 10	Importance of the Concept of Probability
Week 11	Calculation of Probability
Week 12	Probability Theorems
Week 13	Addition, Multiplication
Week 14	<b>Bayes' Theorem</b>
Week 15	<b>Mathematical Expectations</b>
Week 16	. Numerical of Probability.

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher Savita Rani**  
**Class- B.Com (H)3<sup>rd</sup> sem**  
**Subject- Company Law**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	Company: Meaning, Characteristic and Nature Introduction of historical development of company Law in India
Week2	Types of Companies
Week3	Private Company
Week4	Revision, Assignment and test
Week5	Formation of company
Week6	Prospectus
Week7	Prospectus
Week8	Memorandum of Association
Week9	Revision, Problems solution
Week10	Articles of Association
Week11	Articles of Association

Week12	PRESENTATION
Week13	B Borrowing Powers ; Debentures
Week14	Borrowing Powers ; Charges
Week15	Revision, Problems solution
Week16	Revision, Problems solution

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Dr. Rekha**

**Class- M.Com 3 semester**

**Subject- Marketing Concepts and Decisions**

WEEKS	SYLLABUS
Week 1	Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing,
Week 2	Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies.
Week 3	Strategic Marketing Planning: Corporate and Division Strategic Planning, Business Unit Strategic Planning.
Week 4	Revision and test
Week 5	Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions
Week 6	Market segmentation and Targeting; Buyer behaviour; Consumer decision making process. Creating Customer Value, Satisfaction and Loyalty.
Week 7	Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix;
Week 8	Branding; Packaging and labeling; Product life-cycle: strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies
Week 9	Revision and test
Week 10	Promotion Decisions; Communication process; Promotion mix, advertising, Personal selling, sales promotion, publicity and public relations; Determining Advertising budget
Week 11	Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques. Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels;

Week 12	distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.
Week 13	Revision and test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Meenu jangra**

**Class- M.Com P**

**Subject- Business analytics**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Business Analytics : Introduction , types of analytics, business intelligence
Week 2	Advantages of business analytics: informed decision, developing distinct capability, key attributes of analytical competitors
Week 3	Analytical methods and models : descriptive analytics- overview of its tools and techniques, predictive analytics; nature and types of modelling
Week 4	Prescriptive analytics: Basics of its tools and modelling, role in business analytics process
Week 5	Business analytics in action: applicability and importance of business analytics in different areas
Week 6	Human resource analytics, marketing analytics
Week 7	Health care analytics , supply chain analytics
Week 8	Sport analytics and analytics for government and non profit organisations
Week 9	Developing analytics: statistician , data scientist and data engineer
Week 10	Skills required for analytics, big data and its analytics
Week 11	Important analytics software, major companies providing analytical solutions
Week 12	Job opportunities in business analytics
Week 13	do

Week 14	<b>Key attributes of analytical competitors, creative competitive advantage</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Meenu jangra**

**Class- B.Com 5 sem. (H)**

**Subject- Income Tax and Administration**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Income Tax: An introduction and Important Definitions, Agriculture Income
Week 2	Residential status and incidence of Tax Liability, Exempted incomes.
Week 3	Revision and test
Week 4	Income from Salaries
Week 5	Income from Salaries
Week 6	Income from Salaries (including retirement benefits); Income from House property.
Week 7	Income from House property.
Week 8	Revision and test
Week 9	Profits and Gains from Business or Profession
Week 10	Profits and Gains from Business or Profession ,Depreciation
Week 11	Capital Gains.
Week 12	Income from other sources
Week 13	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 14	<b>clubbing of incomes &amp; aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher - Meenu jangra**

**Class- B.Com 5<sup>th</sup> sem (H)**

**Subject- Cost Accounting**

WEEKS	SYLLABUS
Week1	Introduction of cost accounting
Week2	Cost : Elements, Concept and Classification
Week3	Material Control: Meaning and objectives of material control, material purchase procedure,
Week4	Fixation of Inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
Week5	Methods of Valuing Material Issues. Wastage of material – main types
Week6	Illustrations, test
Week7	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,
Week8	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plan
Week9	Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.
Week10	Illustration, Assignments
Week11	Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet;
Week12	Illustrations
Week13	Determination of tender price; production account – types.
Week14	Illustrations, test
Week15	Reconciliation of cost and financial Accounts
Week16	Illustrations Revision Problems solutions and Test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- GEETA**

**Class- B.COM 3<sup>RD</sup> YEAR**

**Subject- FINANCIAL MARKET OPERATIONS**

WEEKS	SYLLABUS
Week 1	Money market: Indian money market composition and structure (a) acceptance houses (b) discount houses (c) call money market

Week 2	Recent trends in Indian money market
Week 3	Capital market: security market- (a) new issue market (b)secondary market
Week 4	Stock exchange -national stock exchange and over the counter exchange
Week 5	Test, Assignment
Week 6	SEBI-Introduction, role, power, objective, scope and function
Week 7	Investor protection
Week 8	Presentations, Assignment
Week 9	Functionaries on stock exchange
Week 10	Financial services
Week 11	Test, Assignment
Week 12	Role, policy measures relating to development financial institution in India
Week 13	Product and services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD ,ICICI.
Week 14	Meaning and benefit of mutual fund, types, SEBI guidelines
Week 15	Assignment, presentation
Week 16	test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- GEETA**

**Class- B.COM (1<sup>st</sup> Sem)**

**Subject- Financial Accounting**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Meaning, objective, scope and nature of accounting, basic accounting terms and bases of accounting
Week 2	Accounting principles and accounting standards
Week 3	Double entry system and recording of accounting transactions
Week 4	Accounting for Goods and service tax
Week 5	Trial Balance

Week 6	Test, Assignment
Week 7	Capital and revenue, Depreciation
Week 8	Provisions and reserves
Week 9	Test, presentations
Week 10	Errors and their rectification
Week 11	Financial statements (final account)
Week 12	Financial statements (final account with adjustments)
Week 13	Test, Assignment
Week 14	Computerized accounting system
Week 15	Accounts of non-profit organizations
Week 16	Test, presentations

**Class- B.COM 3<sup>RD</sup> SEM.**

**Subject- HUMAN RESOURCE MANAGEMENT**

WEEKS	SYLLABUS
Week 1	Definition, importance, objective and scope of Human resource management, function of Human resource management: - Managerial and operative function
Week 2	Qualification and qualities of human resource manager in our organization, Evolution and growth of human resource management India
Week 3	Test, Assignment
Week 4	Meaning, steps in recruitment policy, source and mode of recruitment, factor affecting recruitment
Week 5	Selection: -Meaning, stages in selection procedure, essentials of selection procedure
Week 6	Training: -concept, need and importance of training
Week 7	Methods of training: - on the job training, off the job training, principles of training, evolution of training programme in India

Week 8	Test, presentation
Week 9	Wage and wage incentives, meaning, objective and theories of wages
Week 10	Methods of wage payment, concepts of wages: -fair, minimum and living wages
Week 11	Test, assignment
Week 12	Industrial Relations: -concept, importance and objective of industrial relation, participants of industrial relation
Week 13	Industrial unrest: -Meaning, forms and causes of industrial dispute, impact of industrial unrest on economy
Week 14	Preventive and curative method and agencies for reconciliation of industrial unrest
Week 15	Test, assignment
Week 16	presentation

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher - Meenakshi**

**Class- B.Com 2<sup>nd</sup> Yr**

**Subject- Corporate Law- I**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	Company- Meaning and Characteristic
Week2	Features of company; Types of companies, advantages and disadvantages of incorporation
Week3	Lifting of corporate veil
Week4	Formation of Company: - Promotion of company; Functions of promoter
Week5	importance of promoter; Promoter's remuneration; legal status of Promoter
Week6	Rights of promoters; Duties of promoters; Liabilities of promoters
Week7	Pre- incorporation contracts, Incorporation and commencement of Business.
Week8	Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.
Week9	Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration



Week10	doctrine of ultra- virus
Week11	Articles of Association: - Meaning; contents; alteration of articles of association
Week12	Constructive notice and doctrine of indoor management.
Week13	Borrowing Powers
Week14	Debentures and Charges
Week15	Skill Enhancement Activities
Week16	Revision

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher - Rohit**  
**Class- B.Com 1st sem**  
**Subject- Business Communication**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	Introduction: Basics of communication,
Week2	Importance of effective Communication
Week3	Barriers to communication
Week4	Types of Business Communication
Week5	Essentials of an Effective Communication System.
Week6	Communication Skills: Reading skills
Week7	listening skills, note making
Week8	persuasive speaking
Week9	Body language, Gestures.
Week10	Business Email Writing
Week11	Process of writing Email
Week12	Writing Style and Skills, Email Etiquette and Email Samples
Week13	Business Letter Writing: Points to be considered before writing business letters
Week14	Types of Business Letters, Business letter Format and Samples
Week15	Skill Enhancement Activities

Week16	Revision
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**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher - Meenu jangra**

**Class- B.Com 5<sup>th</sup> sem (H)**

**Subject- Cost Accounting**

WEEKS	SYLLABUS
Week1	Introduction of cost accounting
Week2	Cost : Elements, Concept and Classification
Week3	Material Control: Meaning and objectives of material control, material purchase procedure,
Week4	Fixation of Inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
Week5	Methods of Valuing Material Issues. Wastage of material – main types
Week6	Illustrations, test
Week7	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,
Week8	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plan
Week9	Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.
Week10	Illustration, Assignments
Week11	Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet;
Week12	Illustrations
Week13	Determination of tender price; production account – types.
Week14	Illustrations, test
Week15	Reconciliation of cost and financial Accounts
Week16	Illustrations Revision Problems solutions and Test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher – Ms Geeta**

**Class- B.Com 1st sem**

**Subject- Business Communication**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week1	Introduction: Basics of communication,
Week2	Importance of effective Communication
Week3	Barriers to communication
Week4	Types of Business Communication
Week5	Essentials of an Effective Communication System.
Week6	Communication Skills: Reading skills
Week7	listening skills, note making
Week8	persuasive speaking
Week9	Body language, Gestures.
Week10	Business Email Writing
Week11	Process of writing Email
Week12	Writing Style and Skills, Email Etiquette and Email Samples
Week13	Business Letter Writing: Points to be considered before writing business letters
Week14	Types of Business Letters, Business letter Format and Samples
Week15	Skill Enhancement Activities
Week16	Revision

### **LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- GEETA**

**Class- B.COM (1<sup>st</sup> Sem)**

**Subject- Financial Accounting**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Meaning, objective, scope and nature of accounting, basic accounting terms and bases of accounting
Week 2	Accounting principles and accounting standards
Week 3	Double entry system and recording of accounting transactions
Week 4	Accounting for Goods and service tax
Week 5	Trial Balance

Week 6	Test, Assignment
Week 7	Capital and revenue, Depreciation
Week 8	Provisions and reserves
Week 9	Test, presentations
Week 10	Errors and their rectification
Week 11	Financial statements (final account)
Week 12	Financial statements (final account with adjustments)
Week 13	Test, Assignment
Week 14	Computerized accounting system
Week 15	Accounts of non-profit organizations
Week 16	Test, presentations

**Class- B.COM 3<sup>RD</sup> SEM.**

**Subject- HUMAN RESOURCE MANAGEMENT**

WEEKS	SYLLABUS
Week 1	Definition, importance, objective and scope of Human resource management, function of Human resource management: - Managerial and operative function
Week 2	Qualification and qualities of human resource manager in our organization, Evolution and growth of human resource management India
Week 3	Test, Assignment
Week 4	Meaning, steps in recruitment policy, source and mode of recruitment, factor affecting recruitment
Week 5	Selection: -Meaning, stages in selection procedure, essentials of selection procedure
Week 6	Training: -concept, need and importance of training
Week 7	Methods of training: - on the job training, off the job training, principles of training, evolution of training programme in India

Week 8	Test, presentation
Week 9	Wage and wage incentives, meaning, objective and theories of wages
Week 10	Methods of wage payment, concepts of wages: -fair, minimum and living wages
Week 11	Test, assignment
Week 12	Industrial Relations: -concept, importance and objective of industrial relation, participants of industrial relation
Week 13	Industrial unrest: -Meaning, forms and causes of industrial dispute, impact of industrial unrest on economy
Week 14	Preventive and curative method and agencies for reconciliation of industrial unrest
Week 15	Test, assignment
Week 16	presentation

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms Geeta**  
**Class- B.com Hons 3<sup>rd</sup> sem**  
**Subject- Principles of Marketing**

WEEKS	SYLLABUS
Week 1	Introduction to Marketing: meaning
Week 2	nature, scope, importance
Week 3	Marketing concepts: traditional and modern.
Week 4	Consumer Behaviour: nature, scope and significance of consumer behaviour.
Week 5	Market Segmentation: concept, importance
Week 6	Basis for market segmentation.
Week 7	Product: concept, planning and development;
Week 8	Branding, trade-mark and product life
Week 9	Pricing: meaning, importance
Week 10	factors affecting product pricing
Week 11	Distribution Channel: concept, role, choice of a distribution
Week 12	types and factors affecting Channels
Week 13	Promotion: sales promotion-

Week 14	Meaning & method
Week 15	<b>Advertising: concept, importance</b>
Week 16	<b>salient features of an effective advertising, Personal selling.</b>

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms savita rani**  
**Class- B.com Hons 3<sup>rd</sup> sem**  
**Subject- Principles of Marketing**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Introduction to Marketing: meaning
Week 2	nature, scope, importance
Week 3	Marketing concepts: traditional and modern.
Week 4	Consumer Behaviour: nature, scope and significance of consumer behaviour.
Week 5	Market Segmentation: concept, importance
Week 6	Basis for market segmentation.
Week 7	Product: concept, planning and development;
Week 8	Branding, trade-mark and product life
Week 9	Pricing: meaning, importance
Week 10	factors affecting product pricing
Week 11	Distribution Channel: concept, role, choice of a distribution
Week 12	types and factors affecting Channels
Week 13	Promotion: sales promotion-
Week 14	Meaning & method
Week 15	<b>Advertising: concept, importance</b>
Week 16	<b>salient features of an effective advertising, Personal selling.</b>

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Shabnam**  
**Class- M.com 1 sem**  
**Subject- Stock Market Operations**

WEEKS	SYLLABUS
Week 1	An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO’s Investor protection in primary market – Recent trends in primary market
Week 2	Recent trends in primary market – SEBI measures for primary market. Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India
Week 3	Defects in working of Indian stock exchanges – SEBI measures for secondary market – Overview of major stock exchanges in India.
Week 4	Revision and test
Week 5	Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE –Delisting
Week 6	Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE -BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE – Market segments
Week 7	NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction.
Week 8	Foreign Stock Exchanges: NYSE –Trading rooms – Players on NYSE trading floor –Role of specialist – Trading technology and procedure. Meaning – Structure – Advantages –NASDAQ – NASD organization – Functions – NASD rules
Week 9	Trading firms on NASDAQ –Market makers – ECN’s – Order entry firms – Order execution on NASDAQ – OTCEI –Need – Features – Participants – Listing procedure – Trading and settlement – Market making Factors inhibiting growth of OTCEI.
Week 10	Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers. Meaning, Purpose, and Consideration in developing index
Week 11	Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly) – NSE indices –

Week 12	S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).
Week 13	Revision and test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Shabnam**

**Class- B.Com pass 3<sup>rd</sup> sem , Section – A,C**

**Subject- Business Regulatory Framework**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Indian Contract Act: - Valid contract and its elements
Week 2	Void and void able agreements; Void and illegal agreements; Offer and acceptance
Week 3	Contractual capacity of parties; Free consent of parties
Week 4	Lawful consideration and object; Agreements expressly declared as void.
Week 5	Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts
Week 6	Consequences of Breach of contracts. Contract of Indemnity and guarantee
Week 7	Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity
Week 8	Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.
Week 9	Contract of Bailment and Pledge: - Meaning; types of bailment,
Week 10	Termination of bailment, Duties and rights of bailor and bailee
Week 11	Essentials of pledge, who may pledge
Week 12	Rights and Duties of Pawnor and Pawnee
Week 13	Consumer protection Act 1986
Week 14	<b>Salient features of consumer Protection Act</b>
Week 15	<b>Rights of consumers;</b>



	<b>consumer Protection councils</b>
Week 16	Consumer disputes redressal machine

**LESSON PLAN**  
**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Shabnam**

**Class- B.Com (P) 3<sup>rd</sup> semester, Section - C**

**Subject- Corporate Accounting**

<b>WEEKS</b>	<b>SYLLABUS</b>
Week 1	Definition and characteristics of a company, Kinds of company and distinction between private and public company, Meaning, nature and types of shares, Distinction between preference and equity shares, Meaning and kinds of share capital, Distinction between reserve capital and capital reserve, Private placement of shares, Sweat Equity shares, Meaning and objectives of ESOP
Week 2	Public subscription of shares , preliminary expenses, Meaning and step in Book building process, Entries of issue of shares for cash and consideration other than cash at par, Entries of issue of shares for cash and consideration other than cash at premium, Entries of issue of shares for cash and consideration other than cash at discount, Numerical Problems, Doubts and Revision
Week 3	Calls in arrear, call in advance and use of cash book, Over subscription and under subscription of shares, Numerical Problems, Meaning and entries of Forfeiture of shares, Reissue of Forfeited shares, Numerical Problems, Doubts and revision
Week 4	Over subscription of shares and Forfeiture of shares, Meaning , sources and conditions for Buy back of shares, Accounting and advantages of Issue of Right shares, Numerical Problems, Doubts and revision
Week 5	Meaning and characteristics of debentures, Types of debentures and distinction between a share and a debenture, Issue of debenture at par, premium, and discount, Issue of debenture as collateral security, Interest on debentures, Numerical Problems,
Week 6	Issue of debentures from the point of view of Redemption, writing off of Loss on issue of debenture, Numerical problems, Doubts and Revision
Week 7	Meaning, definition and features of Goodwill, Factors affecting the value of goodwill and need for the valuation of goodwill, Average Profit Method of valuation of goodwill, Super profit method of valuation of goodwill, Practical problems, Doubts and revision

Week 8	Capitalization method for the valuation of goodwill, Purchase consideration and annuity method for the valuation of goodwill, Practical problems, Doubts and revision Meaning and calculation of profit or loss prior to incorporation, Calculation of sale ratio and time ratio, Practical problems, Doubts and Revision.
Week 9	Valuation of Share: Need for the valuation of shares and Factors affecting the value of shares, Net assets method for the valuation of shares, Numerical Problems, Dividend yield method for the valuation of shares, Numerical Problems,
Week 10	Earning capacity method for the valuation of shares, Average method for the valuation of shares, Practical problems and Doubts and revision Meaning and source of redemption of preference shares, Accounting entries on the redemption of preference shares at par and at premium,
Week 11	Redemption of partly paid preference shares, Use of equation for determining the amount of new issue, Numerical Problems, Meaning and guidelines and sources for issuing of bonus shares, Advantages , disadvantage and entries of bonus shares, Doubts and revision
Week 12	Final Account of Companies: Basic, CSR, Revised Schedule VI for preparing Balance Sheet, Explanation of various contents of Balance Sheet, Explanation of Assets, Form of Statement of Profit and Loss, Explanation of various of items, Divisible profit, Numerical Question, Dividend and their entries, Adjustment related to special items, Numerical Question, Doubts and Revision
Week 13	Numerical Question on preparation of Profit and loss statement and Balance Sheet. Meaning and sources of redemption of debentures, Lump sum payment method of redemption of debentures, Entries for Creation of sinking fund, Practical problems,
Week 14	Installments method by drawing of lots for redemption of debentures, Conversion into shares method for redemption of debentures, Practical problems, Purchase of own debentures in open market method for redemption of debentures, Practical problems, Interest on own debentures.
Week 15	Cum interest and ex-interest of own debentures, Practical problems, Doubts and revision.
Week 16	Test , Doubt, Revision, Assignment and Presentation

### **LESSON PLAN**

**Session: 2024-25 (ODD SEM)**

**Name of Teacher- Ms. Shabnam**

**Class- M.Com 3 semester**

## Subject- Portfolio Management

WEEKS	SYLLABUS
Week 1	Portfolio: Meaning and Benefits, Rationale of Diversification in Investments, Portfolio Risk and Return: Meaning and Measurement;
Week 2	.Strategic Asset Allocation,; Portfolio Selection:  Markowitz's model (Efficient Market Frontier); Risk less lending and Borrowings.
Week 3	Revision and test
Week 4	Sharpe's Single Index Model: Empirical Analysis and Sharpe's Optimal Portfolio;
Week 5	Capital Asset Pricing Model (including SML and CML): Assumptions, Empirical evidence on CAPM(with numerical) and Limitations.
Week 6	Factor Models; Arbitrage Pricing Theory; Performance Evaluation: Treynor Ratio, Sharpe Ratio, Jensen Ratio, M2 Measure, Style Analysis,
Week 7	Risk Adjusted Measures of Return; Techniques of Portfolio Revision
Week 8	Revision and test
Week 9	Behavioural Finance: Heuristic-Driven Biases, Frame Dependence, Emotional and Social Influences and Market inefficiency;
Week 10	Strategies of the Great Masters: Benjamin Graham, Warren Buffett, John Templeton, Peter Lynch, George Soros, David Dreman, Charles Ellis and Indian Money Monarchs; Basic guidelines for InvestmentDecisions.
Week 11	Revision and test
Week 12	Revision and test
Week 13	Revision and test
Week 14	<b>Revision and test</b>
Week 15	<b>Revision and test</b>
Week 16	Revision and test