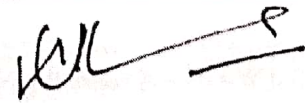


Lesson Plan for Subject Business Law (B.Com-I)

Date	Topics
24 July to 28 Aug23	a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, Free consent, legality of objects
29 Aug to 5 Sept23	Free Consent, Capacities of Parties, Offer and Acceptance
6 Sept to 12 Sept23	Discharge of a contract – modes of discharge, breach and remedies against breach of contract
13 Sept to 19 Sept23	Contract of Indemnity and Guarantee
23 Sept to 30 Sept23	Contract of Bailment
1 Oct to 8 Oct23	Contract of Agency
9 Oct to 16 Oct23	Contingent contracts
17 Oct to 24 Oct23	Quasi - contracts
25 Oct to 31 Oct23	Void agreements
1 Nov to 10 Nov	Contract of sale, meaning and difference between sale and agreement to sell.
10 Nov to 17 Nov23	Conditions and warranties
17 Nov to 25 Nov23	Transfer of ownership in goods including sale by a non-owner Performance of contract of sale
25 Nov to 30 Nov23	Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
1 Dec to 15 Dec23	The Limited Liability Partnership Act, 2008



Dr Sushil Kumar
Assistant Professor

LESSON PLAN
Financial Accounting
Session: 2023-24 (Odd Semester) *III B I SEM*

24-31/07/23: Introduction – Nature of financial Accounting, scope, objects and limitations – Accounting concepts and conventions.

01-06/08/23: Depreciation Accounting: Meaning of deprecation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting.

07-15/08/23: Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6.

16-23/08/23: Conceptual Frame Work for preparation and presentation of financial statements – Capital and Revenue.

24-31/08/23: Deferred revenue expenditure – Capital and revenue receipts – Final Accounts of Sole Proprietor

01-07/09/23: Assignment I, Unit Test and solutions of doubts from above-mentioned topics.

08-14/09/23: Common Errors- Classification of errors; Location of errors, Rectification of errors; Suspense account; Effect on profit.

15-30/09/23: Accounting for Hire Purchase Transactions- Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

01-10/10/23: Consignment Accounts- Meaning, features, consignee's commission, account sales, accounting treatment in the books of consignor & consignee. Assignment II, Unit Test II and solutions of doubts in Hire Purchase and Consignment accounts.

11-20/10/23: Accounting for Inland Branches- Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system.

21-31/10/23: Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

01-07/11/23: Accounting For Dissolution of the Partnership Firm.

08-20/11/23: Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution .

21-24/11/23: Solution of doubts from Unit-III, 80 marks test like Exam D. 23

Sunil Kumar

Assistant Professor



LESSON PLAN
Financial Accounting

Session:2023-24(Odd Semester) *IST*

24-31/07/23: Introduction – Nature of financial Accounting, scope, objects and limitations – Accounting concepts and conventions.

01-06/08/23: Depreciation Accounting: Meaning of deprecation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting.

07-15/08/23: Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6.

16-23/08/23: Conceptual Frame Work for preparation and presentation of financial statements – Capital and Revenue.

24-31/08/23: Deferred revenue expenditure – Capital and revenue receipts – Final Accounts of Sole Proprietor

01-07/09/23: Assignment I, Unit Test and solutions of doubts from above-mentioned topics.

08-14/09/23: Common Errors- Classification of errors; Location of errors, Rectification of errors; Suspense account; Effect on profit.

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11-20/10/23: Accounting for Inland Branches- Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system.

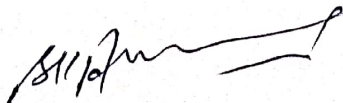
21-31/10/23: Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

01-07/11/23: Accounting For Dissolution of the Partnership Firm.

08-20/11/23: Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution .

21-24/11/23: Solution of doubts from Unit-III, 80 marks test like Exam D. 23

Sunil Kumar



Assistant Professor



Lesson Plan for Subject Income Tax Law & Practice (B.Com-II)

Date	Topics
24 July to 28 Aug23	Income, agricultural income, person, assesses, assessment year, previous year, gross total income
29 Aug to 5 Sept23	total income, maximum marginal rate of tax; Permanent Account Number, Tax evasion, avoidance, and tax planning and tax management
6 Sept to 12 Sept23	Basis of Charges: Scope of total income, residence and tax liability.
13 Sept to 19 Sept23	Residential status: Scope of total income on the basis of residential status
23 Sept to 30 Sept23	Exempted income under section 10
1 Oct to 8 Oct23	Income from Salaries
9 Oct to 16 Oct23	Income from Salaries
17 Oct to 24 Oct23	Income from house property
25 Oct to 31 Oct23	Profits and gains of business or profession
1 Nov to 10 Nov	Profits and gains of business or profession.
10 Nov to 17 Nov23	Profits and gains of business or profession
17 Nov to 25 Nov23	Capital gains
25 Nov to 30 Nov23	Capital gains
1 Dec to 15 Dec23	Income from other Sources




Dr Sushil Kumar
Assistant Professor

Session 2022-23

Name of the Assistant Professor Dr. Sumitra Sangwan

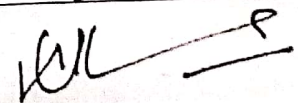
Class : B.Com IInd Year (3rd sem.)

Period	Topics to be covered	Topic of Assignments/ Tests to be given to the students
16 Aug to 31 Aug	Basic knowledge as well as detail of Information Technology	Unit I
01 Sept to 15 Sept	Types of Modern Database system	Unit I
16 Sept to 30 Sept	Application of new technologies of IT	Unit I
01 Oct to 15 Oct	Introduction to Artificial Intelligence	Unit II
16 Oct to 31 Oct	Hyper media, Data warehouse, Data mining, Market benefits of IT	Unit II
01 Nov to 15 Nov	Computers in Business and Industry	Unit III
16 Nov to 30 Nov	Decision support system, Marketing Information system, Finance Information System, Secure Transactions.	Unit III
01 Dec to 10 Dec	Revision	Revision


Dr. Sumitra Sangwan
Asst. Professor
Dept of Computer Science

Lesson Plan for Subject Principal Of Marketing (B.Com-III)

Date	Topics
24 July to 28 Aug23	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing;
29 Aug to 5 Sept23	Marketing mix, Marketing environment: concept, importance, and components
6 Sept to 12 Sept23	Nature and Importance, Consumer buying decision process
13 Sept to 19 Sept23	Factors influencing consumer buying behaviour.
23 Sept to 30 Sept23	Market segmentation: concept, importance and bases; Target market selection;
1 Oct to 8 Oct23	Positioning concept, importance and bases
9 Oct to 16 Oct23	Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services
17 Oct to 24 Oct23	Product life-cycle; New Product Development Process; Consumer adoption process.
25 Oct to 31 Oct23	Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies
1 Nov to 10 Nov	Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.
10 Nov to 17 Nov23	Promotion: Nature and importance of promotion; Communication process
17 Nov to 25 Nov23	Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics;
25 Nov to 30 Nov23	Promotion mix and factors affecting promotion mix decisions
1 Dec to 15 Dec23	Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism



Dr Sushil Kumar
Assistant Professor

SESSION: 2023-24 (IST RD SEM)
LESSON PLAN

Business Statistics

- 24-31/07/23: Introduction: Statistics-Definitions, Functions, Scope and Limitations of Statistics.
- 01-15/08/23: Measures of Central Tendency: Types of averages – Arithmetic Mean (Simple and Weighted), Median and Mode.
- 16-31/08/23: Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.
- 01-07/09/23: Solutions of doubts in above mentioned topics. Assignment I, Unit Test I. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures.
- 08-20/09/23: Correlation and Regression Analysis: Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; calculation and properties, Correlation and Probable error; Rank and Concurrent Correlation.
- 21-30/09/23: Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.
- 01-12/10/23: Index Numbers: Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices.
- 13-15/10/23: Solutions of doubts in Above mentioned topics(Sep. 08 to Oct. 31, 2023) Assignment II and Unit Test II.
- 16-23/10/23: Time Series Analysis: Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages method and Method of Least Squares for linear path).
- 24-31/10/23: Probability: Approaches to the calculation of probability; Calculation of event probabilities.
- 01-09/11/23 Addition and multiplication laws of probability (Proof not required).
- 10-20/11/24 Conditional probability and Bayes' Theorem (Proof not required). Diwali Vacations.
- 21-24/12/23: Solution of doubts of all topics. Test of all topics i.e. 80 marks like University exams Dec. 2023.


Sunil Kumar

Assistant Professor

Dept. of Commerce



LESSON PLAN

Indian Economy

Session:2023-24(Odd Semester) *IIIRD SEM*

- 24-31/07//23: Introduction to Indian Economy, meaning of economy, Types of economic system: Capitalist, Merits and demerits of Capitalist economy.
- 01-08/08/23: Socialist Economy: Meaning, characteristics, Merits and demerits of Socialist economy. Mixed economy: Meaning, characteristics, Merits and demerits of Mixed economy.
- 09-16/08/23:. Developed and Developing Economy –Concepts, Causes of Underdevelopment of an economy. Characteristics of underdeveloping economy.
- 17-23/08/23:. Basic Characteristics of Indian Economy as a Developing Economy.
- 24-31/08/23: Assignment I, Unit Test I and solutions of doubts above mentioned topics.
- 01-10/09/23: Comparison of Indian Economy with Developed Economies. Strengths and weaknesses of Indian economy. Strengths and weaknesses of developed economies.
- 11-17/09/23: Major Issues of Development in India.
- 18-24/09/23: Solution of doubts above mentioned(01-17/09/23) topics and Unit Test II.
- 25/09-02/10/23: Structural Shifts with Economic Development in India.
- 03-10/10/23: Relative importance of Agriculture, Industry and Services.
- 11-17/10/23: Role of Infrastructure in Economic Development: Physical and Social Infrastructure: Energy, Telecommunication, Transportation, Health and Education.
- 18-24/10/23: Solutions of doubts above mentioned topics(Sep.25 to Oct. 17/23) and Assignment II
- 25-31/10/23: Trade and Development – Classical, Structuralist and Eclectic views.
- 01-10/11/23: Export Promotion and Import Substitution. Progress of exports in India. Problems in path of export promotion.
- 11-20/11/23: Trade as an Engine of Growth, Foreign Trade and economic growth. Terms of Trade and Gains from Trade.
- 21-24/11/23: Solution of doubts of all topics. And Test of all topics(80Marks) like University Exams Dec. 2023


Sunil Kumar

Assistant Professor

Dept. of Commerce

SESSION-2023-24 (ITRD SEM)

LESSON PLAN

Business Statistics

- 24-31/07/23: Introduction: Statistics-Definitions, Functions, Scope and Limitations of Statistics.
- 01-15/08/23: Measures of Central Tendency: Types of averages – Arithmetic Mean (Simple and Weighted), Median and Mode.
- 16-31/08/23: Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.
- 01-07/09/23: Solutions of doubts in above mentioned topics. Assignment I, Unit Test I. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures.
- 08-20/09/23: Correlation and Regression Analysis: Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties, Correlation and Probable error; Rank and Concurrent Correlation.
- 21-30/09/23: Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.
- 01-12/10/23: Index Numbers: Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices.
- 13-15/10/23: Solutions of doubts in Above mentioned topics(Sep. 08 to Oct. 31, 2023) Assignment II and Unit Test II.
- 16-23/10/23: Time Series Analysis: Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages method and Method of Least Squares for linear path).
- 24-31/10/23: Probability: Approaches to the calculation of probability; Calculation of event probabilities.
- 01-09/11/23 Addition and multiplication laws of probability (Proof not required).
- 10-20/11/24 Conditional probability and Bayes' Theorem (Proof not required). Diwali Vacations.
- 21-24/12/23: Solution of doubts of all topics. Test of all topics i.e. 80 marks like University exams Dec. 2023.

Sunil Kumar

Assistant Professor

Dept. of Commerce



Lesson Plan for Subject Cost Accounting (B.Com-III)

Date	Topics
24 July to 28 Aug23	Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting;
29 Aug to 5 Sept23	Cost concepts and classifications; Elements of cost
6 Sept to 12 Sept23	Installation of a costing system; Role of a cost accountant in an organization
13 Sept to 19 Sept23	<i>Materials:</i> Material/inventory control techniques. Accounting and control of purchases
23 Sept to 30 Sept23	storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO.
1 Oct to 8 Oct23	Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
9 Oct to 16 Oct23	<i>Labour:</i> Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits
17 Oct to 24 Oct23	Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage
25 Oct to 31 Oct23	Classification, allocation, apportionment and absorption of overheads; Under- and over absorption
1 Nov to 10 Nov	Unit costing, Job costing;
10 Nov to 17 Nov23	Process Costing (process losses, valuation of work in progress, joint and by-products), Operation Costing (only transport)
17 Nov to 25 Nov23	Contract costing
25 Nov to 30 Nov23	Integral and non-integral systems; Reconciliation of cost and financial accounts
1 Dec to 15 Dec23	Integral and non-integral systems; Reconciliation of cost and financial accounts



Dr Sushil Kumar
Assistant Professor

LESSON PLAN

Indian Economy

Session: 2023-24 (Odd Semester) *II/20 SEM*

- 24-31/07/23: Introduction to Indian Economy, meaning of economy, Types of economic system: Capitalist, Merits and demerits of Capitalist economy.
- 01-08/08/23: Socialist Economy: Meaning, characteristics, Merits and demerits of Socialist economy. Mixed economy: Meaning, characteristics, Merits and demerits of Mixed economy.
- 09-16/08/23: Developed and Developing Economy – Concepts, Causes of Underdevelopment of an economy. Characteristics of underdeveloping economy.
- 17-23/08/23: Basic Characteristics of Indian Economy as a Developing Economy.
- 24-31/08/23: Assignment I, Unit Test I and solutions of doubts above mentioned topics.
- 01-10/09/23: Comparison of Indian Economy with Developed Economies. Strengths and weaknesses of Indian economy. Strengths and weaknesses of developed economies.
- 11-17/09/23: Major Issues of Development in India.
- 18-24/09/23: Solution of doubts above mentioned (01-17/09/23) topics and Unit Test II.
- 25/09-02/10/23: Structural Shifts with Economic Development in India.
- 03-10/10/23: Relative importance of Agriculture, Industry and Services.
- 11-17/10/23: Role of Infrastructure in Economic Development: Physical and Social Infrastructure: Energy, Telecommunication, Transportation, Health and Education.
- 18-24/10/23: Solutions of doubts above mentioned topics (Sep. 25 to Oct. 17/23) and Assignment II
- 25-31/10/23: Trade and Development – Classical, Structuralist and Eclectic views.
- 01-10/11/23: Export Promotion and Import Substitution. Progress of exports in India. Problems in path of export promotion.
- 11-20/11/23: Trade as an Engine of Growth, Foreign Trade and economic growth. Terms of Trade and Gains from Trade.
- 21-24/11/23: Solution of doubts of all topics. And Test of all topics (80 Marks) like University Exams Dec. 2023

Sunil Kumar

Assistant Professor

Dept. of Commerce



LESSON PLAN

FINANCIAL MANAGEMENT

Session: 2023-24 (Odd Semester) *V Th sem*

24-31/07/2023: Financial Management: Nature, significance, scope and objectives of financial management.

01-06/08/23: Functions of finance executive in an organization, functional areas of financial management, changing role of financial management in India.

07-15/08/23: Financial planning and forecasting: Its need & importance, drafting a financial plan.

16-23/08/23: Capitalization, over-capitalization and under-capitalization.

24-31/08/23: Financial forecasting; meaning, benefits and techniques of financial forecasting. Assignment I, Unit Test & Solutions of doubts from above discussed topics.

01-07/09/23: Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return.

08-15/09/23: Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR).

16-23/09/23 Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

23-30/09/23: Financing Decisions: Sources of finance- short-term, medium term and long term, Cost of Capital- Estimation of components of cost of capital.

01-07/10/23: Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

08-14/10/23: Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).

15-21/10/23: Operating and financial leverage; Determinants of capital structure. Assignment II, Unit Test II & Solutions of doubts in Unit II

22-31/10/23: Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends; Dividend policies in practice.

01-09/11/23: Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation.

10-20/11/23: Cash management, Receivables management, Inventory management and payables management. Diwali Vacations.

21-24/11/23: Test of all topics, Solutions of doubts from whole syllabus.

