

Lesson Plan (w.e.f. July, 2024 to December 2024)

Name of Assistant Professor:- Mr. Sanjeev Kumar *Principles & Practice of Management*

Class and Semester: B.Com. 1st year (I Semester)

Subject: Commerce

Month	Topics covered
July 2024	Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination Management: as Science, Art and profession.
August, 2024	Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach, Emerging management concept. Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives. Class Test
September 2024	Approaches to Management, principles and benefits of organizations; Organizational structure: Functional, Line organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization., Staffing :- importance, scope and modes of staffing Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation,
October, 2024	Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization., Staffing: meaning, importance & scope of staffing. Assignment – I on topic Planning
November 2024	Motivation: concept, objectives & significance, Approaches to motivation. Leadership: concept, significance & functions, Leadership styles, approaches to leadership. Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques. Assignment – II on topic Motivation

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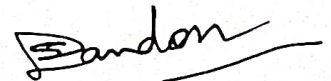
Lesson Plan (w.e.f. July 2024 to November 2024)

Name of Assistant Professor:- Sanjeev Kumar

Subject: Commerce MDC - I

Paper: - :- Business organization (Semester I)

Month	Topics covered
July / August 2024	Meaning and importance of management: Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies. Indian Ethos for Management: Value-Oriented Holistic Management; Learning Lessons from Bhagavat Gita and Ramayana.
September 2024	Organisational objective setting: Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of the business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning.
October 2024	Decentralization and Delegation: Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations,, interface.
November 2024	Motivation- meaning, importance and factors affecting motivation; Leadership meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.



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Lesson Plan (w.e.f. July 2024 to November 2024)

Name of Assistant Professor:- Sanjeev kumar

Subject: Commerce

Paper: - :- Auditing (Semester V)

Month	Topics covered
July / August 2024	Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit. Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions.
September 2024	Methods of audit work: routine checking and test checking; internal control and internal checking system. Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities
October 2024	Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India. Audit reports: various types of audit reports.
November 2024	Investigation: meaning, nature, procedure and objectives, investigation and due diligence Professional ethics of auditing

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Lesson Plan (w.e.f. July 2024 to November 2024)

Name of Assistant Professor: Sanjeev Kumar

Subject: Commerce

Paper: :- GST (Semester V)

Month	Topics covered
July / August 2024	GST: meaning, taxable person, registration; procedure and documents required, Levy and collection of GST
September 2024	Time and place of supply of goods and services, value of taxable supply Computation of input tax credit and transfer of input tax credit
October 2024	Tax invoice credit and debit note Various returns to be filed under GST
November 2024	Payment of tax including TDS, Interest Provisions on delayed payment Offences and penalties.

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Lesson Plan (w.e.f. July 2024 to November 2024)

Name of Assistant Professor:- Sanjeev kumar

Subject: Commerce

Paper: - :- Banking and Insurance (Semester III)

Month	Topics covered
July / August 2024	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions
September 2024	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system
October 2024	Insurance: Concept, need and principles of insurance; Insurance and 15 economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance.
November 2024	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy and claims settlement procedures.

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Lesson Plan (w.e.f. 22 July , 2024 to November 2024)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 1st year (1st Semester)

Subject: Commerce

Paper:- Business Law

Month	Topics covered
July/ August-2024	The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object;
September 2024	Void Agreement; Performance of contract; Discharge of contract; Remedies for 15 breach of contract. II Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer"s remedies; Auction sale, Online auction <i>Assignment -1</i>
October 2024	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners. <i>class Test , Assignment -2</i>
November 2024	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.

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Lesson Plan (w.e.f 22 July, 2024 to November, 2024)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 2nd year (3rd Semester)

Paper: Business Economics

July/ August- 2024	<ul style="list-style-type: none">• Nature and scope of business economics, Importance of economics in business decisions. Basic Economic Concepts; Marginal analysis. Nature of demand function: law of demand, shifts in demand curve, factors influencing demand. Elasticity of demand: price, income and cross. Consumer's equilibrium: Cardinal Utility Approach, Ordinal Utility approach• Assignment -1
September 2024	<ul style="list-style-type: none">• Production function: short and long run - law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale; Equilibrium of firm under perfect competition; monopoly - price discrimination, Price and output determination under monopolistic competition; Decisions under monopolistic competition.
October 2024	<ul style="list-style-type: none">• Non-collusive oligopoly models- Cournot and Kinked Demand Curve; Collusive oligopoly models – Cartels, price leaderships. Employment theory, classical employment theory; Keynesian theory of employment. Money definition and its functions.• Class test
November 2024	<ul style="list-style-type: none">• Macro Economics: concept, nature and scope. Circular flow of income (four core sectors). National income concepts (an overview) – GNP, GDP, NNP, NDP. Inflation: types and control; Money supply (monetary aggregates); Fiscal policy; Monetary policy; Business cycles and their control.• Assignment -2Revision and test

Mrs. Babita Pawar
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Lesson Plan (w.e.f. 22 July, 2024 to November 2024)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 2nd year (3rd Semester)

Subject: Commerce

Paper:- Corporate Accounting	
Month	Topics covered
July/ August-2024	Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares .
September 2024	Dividend on shares; Redemption of preference shares. Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; <i>Assignment - 1</i>
October 2024	Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment. Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); <i>class Test</i>
November 2024	Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction. Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation. <i>Assignment - 2</i>

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Lesson Plan (w.e.f 22 July 2024 to November 2024)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 3rd year (5th Semester)

Paper:- Financial Management

Month	Topics covered
July/ August-2024	<ul style="list-style-type: none">• Financial Management:- Nature, scope, objectives and significance of financial management, recent developments in financial management.
September 2024	<ul style="list-style-type: none">• Financial planning and forecasting : need & importance, drafting a financial plan;• Capitalization:- over-capitalization and under- capitalization;• Financial forecasting:- meaning, benefits and techniques of financial forecasting,• Sources of finance- short-term, medium term and long term.• Assignment – 1
October 2024	<ul style="list-style-type: none">• Cost of capital : Significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.• Class test
November 2024	<ul style="list-style-type: none">• Capital structure decisions : meaning and determinants of capital structure; theories of capital structure.• Capital Budgeting Decisions : Nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting.• Working Capital Management : need, types & determinants, forecasting of working capital requirements;• Management of cash.• Assignment – 2

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Lesson Plan (w.e.f 22 July, 2024 to November, 2024)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 3rd year (5th Semester)

Paper: Cost Accounting

Month	Topics covered
July/ August- 2024	<ul style="list-style-type: none">• Introduction : Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques.• Materials : Material planning and purchasing, Pricing of material issue; Treatment of material losses, Material and inventory control; Concept and techniques.• Labour : Labour cost control procedure; Labour turnover; Idle time and overtime;• Methods of wage payment : Time and piece rate; Incentive schemes.• Assignment – 1
September 2024	<ul style="list-style-type: none">• Overheads : Classification, Allocation, Apportionment and absorption of overheads; Under and over-absorption.• Class test
October 2024	<ul style="list-style-type: none">• Methods of costing : Unit costing;• Job costing;• Process costing (Process losses, Valuation of work in progress, Joint and by-products) Service costing (Only transport).• Assignment – 2
November 2024	<ul style="list-style-type: none">• Standard costing and variance analysis : Material and labour.• Cost control and cost reduction;• Cost audit;• An overview of cost audit standards.• Contract costing;• Revision and Test


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Department of Commerce

Lesson Plan (Odd Sem)

2024-25

Name :- Sh. Rajat

Designation:- Assistant Professor of Commerce

Paper – Income Tax B.Com 3rd semester		
Month	Topics covered	Learning outcomes
July-August	Introduction of income tax act, Important definition and concepts of income tax, Agriculture income	Meaning of Income Tax and History
September	Residence and their tax liability, Nontaxable income, Calculation of income from salary, Allowances, Perquisites ASSIGNMENT - I	Residence Status, tax liability, Nontaxable income
October	Calculation of gratuity, pension and other retirement benefits, Calculation of income from house property, Calculation of income from business, Calculation of income from profession, TEST	Calculation of gratuity, pension and other retirement benefits and computation of total income under various heads
November	Calculation of Short term capital gain, Calculation of long term capital gain, Calculation of income from other sources, Tax Planning, Clubbing and aggregation of income, Set off and carry forward of losses ASSIGNMENT – II Revision	Meaning of Short term and long term capital gain, Tax Planning, Clubbing and aggregation of income

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Department of Commerce
Lesson Plan (Odd Sem)
2024-25

Name :- Sh. Rajat
Designation:- Assistant Professor of Commerce

Paper – Income Tax B.Com 5th semester		
Month	Topics covered	Learning outcomes
July- August	Introduction of income tax act, Important definition and concepts of income tax, Agriculture income	Meaning of Income Tax and History
September	Residence and their tax liability, Nontaxable income, Calculation of income from salary, Allowances, Perquisites ASSIGNMENT - I	Residence Status, tax liability, Non taxable income
October	Calculation of gratuity, pension and other retirement benefits, Calculation of income from house property, Calculation of income from business, Calculation of income from profession, TEST	Calculation of gratuity, pension and other retirement benefits and computation of total income under various heads
November	Calculation of Short term capital gain, Calculation of long term capital gain, Calculation of income from other sources, Tax Planning, Clubbing and aggregation of income, Set off and carry forward of losses ASSIGNMENT – II Revision	Meaning of Short term and long term capital gain, Tax Planning, Clubbing and aggregation of income

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Department of Commerce

Lesson Plan (Odd Sem)

2024-25

Name :- Sh. Rajat

Designation:- Assistant Professor of Commerce

Paper – SUPPLY CHAIN MANAGEMENT B.com 5 th Sem		Learning outcomes
Month	Topics covered	
July . August	Supply chain management (SCM):concept, scope and importance;approaches to SCM;role of SCM in a firm and economy.	MEANING OF SUPPLY CHAIN AND ITS HISTORY
September	; SCM and marketing mix; SCM as coordination function;integratedSCM:total cost concept; Strategic SCM:SCM strategy, implementation and management; interrelationship of SCM and marketing.	SUPPLY CHAIN AND ITS RELATION WITH MARKETING AND STRATEGY
October	ASSIGNMENT - I Elements of SCM; transportation:considerations in selecting the right mode; multimodal transportation; warehousing: types, site selection and management; customer service-strategy and practices; distribution channel design. TEST	ROLE OF TRANSPORTATION AND MODES OF TRANSPORTATION AND THEIR SELECTION
November	Information system in SCM; ERP and SCM; recent developments in SCM - third/fourth party logistics.REVISION ASSIGNMENT – II	IT TOOLS HELPFUL IN SCM AND LOGISTICS MANAGEMENT

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Department of Commerce

Lesson Plan (Odd Sem)

2024-25

Name :- Sh. Rajat

Designation:- Assistant Professor of Commerce

Paper – Financial Accounting		
Month	Topics covered	Learning outcomes
July , August	Financial accounting -meaning, need, objectives & scope; book-keeping and accounting; branches of accounting;	Basic of accounting, meaning, need, objectives
September	Accounting Principles, concepts and conventions; Accounting cycle , Accounting equation Journal; Rules of journalizing; ledger & Trial balance; test of Accounting Principles, concepts and conventions ASSIGNMENT - I	Accounting Principles- need, objectives, Accounting cycle ,
October,	CAPITAL and Revenue: Concept and classification of income; expenditure; receipt . Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock. TEST Assignment –I on topic Depreciation ,	Types of Errors and Rectification, Capital and Revenue, Depreciation, Meaning and accounting
November ,December	. Accounts of Non-profit Organizations Branch Accounts – Debtors , Stock , Stock and Debtors . Wholesale branch , Final Accounts and Hire Purchase & Instalment System – Basic Concepts and differences REVISION , ASSIGNMENT - II	Final Accounts, Importance and Preparation , Consignment Accounts

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Department of Commerce
Lesson Plan (Odd Sem)
2024-25

Name :- Sh. Rajat
Designation:- Assistant Professor of Commerce

Paper - Fundamentals of Indian Capital Markets	
Month	Topics covered
July . August	Capital market: Need and structure; Types of capital market: Primary and secondary market; Functions of primary and secondary market; Financial instruments in Indian capital market.
September	Regulation of Indian capital market: The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary and secondary market; Investor protection and grievance redressa
October	Stock Exchanges in India: Origin, role and functions; Listing of Securities: Concept, merits & demerits, listing requirements, procedure
November	Depository System in India: Role, function, dematerialisation of securities; Recent trends in Indian capital market

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