

Lesson Plan (2024-25)

Mrs. Bhawna

Assistant Professor of Commerce

Class: B COM III Semester Vth

Subject: BC 502 Financial management

Sr. No.	Period	Topics
1	July 2024	Financial management: Meaning and Nature
2	August 2024	Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management. Financial planning and forecasting: need, importance, drafting a financial plan; capitalization: introduction. overcapitalization and undercapitalization; Class Test
3	September 2024	Financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short term, medium term and long term. Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital. Assignment 1
4	October,2024	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 Quiz, class test, class presentations capital budgeting, Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash. Assignment 2
5	November, 2024	Class Test Revision

Class: B.Com IIIrd Semester V
Paper: Goods and Services Tax

Sr. No	Period	Topics
1.	July 2024	Tax Structure in India
2	August, 2024	Tax Structure in India; Overview of GST; Administration of GST; Taxable Event and Scope of supply under GST; Class Test
3	September,2024	Levy and Collection of Tax; Small Taxable Persons: Exemptions and composition Scheme; Time of Supply; Assignment 1
4	October,2024	The Integrated Goods and Services Tax Act, 2017; Nature of Supplies: Interstate and Intra-state; Place of Supply; Value of Taxable Supply; Input Tax Credit; Registration; Assignment 2
5	November, 2024	Tax Invoice, Credit and Debit Notes, Returns, Assessment and Audit; Payment of Tax; Offences and Penalties; Class Test Revision

Class: B. A Ist year Ist Semester (MDC)
Course Code: B23-COM-105 Personal Finance.

Sr. No.	Period	Topics
1.	July 2024	Personal finance: Concept, need, principles, scope;
1	August, 2024	Personal finance services and strategies; Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting. Class Test
2	September, 2024	Basics of investment; Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc.; Investing in real estate: Identifying properties, likely legal issues in purchase of property, documents in purchase of property; Other avenues for investment: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund, etc.; loans: Sources and types; Identifying risky avenues for investment. Assignment 1
3	October, 2024	Calculating risk and return of various investment avenues; Calculating costs in investment and loans; Identifying hidden costs; Tax treatment of investment; Likely causes of cheating and fraud in investment; Institutional framework for investing: SEBI, IRDA, RERA, AMFI, bank ombudsman, etc. Assignment 2
4	November, 2024	Insurance planning: Concept, importance; Types of insurance policies; Risk coverage and returns from insurance; Considerations in purchase of insurance policy; Retirement planning: Pension plans, NPS. Class Test Revision of syllabus

B.Com Ist Semester 1st
BC-106 BUSINESS LAW

Sr. No	Period	Topics
1	July 2024	The Indian Contract Act,1872: nature and classification of contracts; Class Test
2	August, 2024	Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Assignment 1
3	September,2024	Performance of contract; Discharge of contract; Remedies for breach of contract. 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. Assignment 2
4	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. Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Class Test
5.	November 2024	Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.

Class: B. Com First year 2nd semester
Subject: B23-COM-201 Computerized Accounting System

Sr. No.	Months	Topic
1.	January 2025	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally. Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Class Test
2.	February 2025	Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost Centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns. Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally. Assignment 1
3.	March 2025	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally. Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, Assignment 2
4.	April 2025	Salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports. Class Test Revision of syllabus. Doubts taken session

Class: B. Com First year 2nd semester
Subject: B23-COM-203 Principles of Marketing

Sr. No.	Months	Topic
1.	January 2025	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing Environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, Economic, Natural, Technological, Politico-legal and Socio-cultural. Class Test
2.	February 2025	Consumer Behavior: Concept, Nature and importance, Consumer Buying decision process, factors Influencing consumer buying behavior; Market segmentation: Concept, importance and bases; Target Market Selection; Positioning: Concept, Importance and bases. Assignment 1
3.	March 2025	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, Pricing methods, pricing policies and strategies. Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Assignment 2
4.	April 2025	Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing. Class Test Revision of syllabus. Doubts taken session

B.Com IIIrd Year , 6th Sem.
Subject: BC-602: Fundamentals of Insurance

Sr. No.	Period	Topic
1.	January 2025	<p>Introduction to Insurance: Life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.</p> <p>Contract of Life Insurance: Principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium,</p> <p>Class Test</p>
2.	February 2025	<p>Contract of Life Insurance: revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure. Fire Insurance: Principles of fire insurance contracts; fire insurance policy. Conditions, assignment of policy, claims settlement procedure.</p> <p>Marine Insurance: Marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures</p> <p>Assignment 1</p>
3.	March 2025	<p>Accident and Motor Insurance: Policy and claims settlement procedures. Insurance Intermediaries - Role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination</p> <p>Assignment 2</p>
4.	April 2025	<p>Class Test</p> <p>Revision</p>

B.A Ist year 2nd semester
Course Code: B23-COM-205 (MDC-2)

Sr. No.	Period	Topic
1.	January 2025	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks. Banking instruments: Concept, types and crossing of cheques. Class Test
2.	February 2025	Lending functions of a bank: Types of Advances: Secured & unsecured, loans- Short-, medium- and long-Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers. Assignment 1
3.	March 2025	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life Insurance: Concept, features importance, and types: procedure of taking life insurance policies, nomination and assignment. Assignment 2
4.	April 2025	General insurance: concept, features, importance, and types; Procedure of taking general insurance: An overview of Fire insurance, Marine Insurance, Health Insurance. Class Test Revision