

Lesson Plan

Session 2023-24

Dr. Nishi Tuli

Associate Professor of Commerce

Class: B COM II Semester IIIrd

Subject: BC 303 - BUSINESS LAW I

Sr. No.	Period	Topics
1.	July 2023	Law of Contract (1872): nature and classification of contract;
2.	August, 2023	Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; Consideration; legality of object; agreement declared void Class Test
3.	September 2023	Performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts. Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Assignment 1
4.	October,2023	Remedies: unpaid seller and his rights, buyer's remedies; Auction sale. Consumer Protection Act 1986. Special contracts: contract of agency, bailment and pledge; Assignment 2
5.	November 2023	Special contracts: indemnity & guarantee Class Test Revision of Syllabus

B. Com1st Year Semester 1st

B23-COM-101 FINANCIAL ACCOUNTING

Sr. No	Period	Topics
1	July 2023	Financial accounting: Concept, objectives Class test
2	August, 2023	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance. Assignment 1
3	September 2023	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.. Assignment 2
4	October, 2023	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock. Branch accounts: dependent branch, debtor' s system, stock and debtor system; Wholesale branch, Class test
5.	November 2023	Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment. Revision of Syllabus

Class: B. Com Final year 5th Semester.
Subject: BC: 504 Income Tax-1

Sr. No.	Period	Topics
1	July 2023	Introduction to income tax: concept, tax
2	August, 2023	Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning. Class Test 1
3	September 2023	Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income. Heads of income: income from salary, Assignment 1
4	October,2023	House property; profit and gains from business and profession, Assignment 2
5	November, 2023	Capital gains and other sources. Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses. Revision of syllabus Class Test Revision of syllabus

B.Com IInd Semester 1st

B23-COM-103 Principal of Business Management.

Sr. No	Period	Topics
1	July 2023	Introduction to Management: characteristics
2	August, 2023	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts. Class Test
3	September 2023	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques. Assignment 1
4	October,2023	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques. Assignment 2
5	November 2023	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership Revision of Syllabus

Class: B. Com IIIrd 6th Semester
Subject: BC: 604 INCOME TAX-11

Sr. No.	Months	Topic
1.	January 2024	Deductions under section 80C to 80U in Computing Total Income. Computation of Total Income and Tax Liability of an Individual Class Test
2.	February 2024	Assessment of Hindu undivided families, Computation of Total Income and Tax Liability of a Firm and Companies. Income Tax Authorities and their powers Assignment 1
3.	March 2024	Procedure for Assessment ; Different types of returns Deduction of Tax at Source ;Advance Payment of Tax Recovery of Tax and Refund of Tax Assignment 2
4.	April 2024	Appeals and Revision Penalties and Prosecutions. DTC: An overview Revision Class Test

Class: B. Com First year 2nd semester
Subject: BC: 201 Company Law

Sr. No.	Months	Topic
1	January 2024	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts. Class Test
2	February 2024	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts. Assignment 1
3	March 2024	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts. Assignment2
4	April 2024	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up. Class Test

B.Com IIIrd Year , 6th Sem.
Subject: BC-606 Retail Management

Sr. No.	Period	Topic
1	January 2024	Retail: Meaning, Nature and Scope, Theories and Models in retail, Retail Strategic Planning and Operations Management. Class Test
2	February 2024	Primary Retailing Strategies (Planning Location of retail Business), Merchandise Planning and Retail Communication, Security Issues in Retailing and Store Design. Assignment 1
3	March 2024	Store Layout, Organizational Structure in Retail Institutions, Application of Information Technology in Retailing, Foreign Direct Investment in Retail. Assignment 2
4	April 2024	Retail Store Management, Material handling and Energy Management and Revision of syllabi Class Test

B. Com II year 4th semester
Subject: BC 403 Business law II

Sr. No.	Period	Topic
1	January 2024	<p>Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Indian Partnership Act, 1932 : Duties & Rights of partners, Liability of partners & firm, Minor, Reconstitution of partnership firm, Dissolution, Settlement of accounts, Registration of firms</p> <p>Class Test</p>
2	February 2024	<p>Limited Liability Partnership Act. 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts. Audit and taxation of LLPs, conversion lo LLP from private company/unlisted public company; winding up and dissolution of LLP. Information technology act ,2000, Salient Features, Purpose, Digital Signature</p> <p>Assignment 1</p>
3	March 2024	<p>Electronic Governance: introduction, need, Use of Electronic records and electronic signatures in government, Retention of Electronic records and electronic signatures in government, Certifying Digital signatures, RTI act, 2005: provisions, Appeals.</p> <p>Assignment 2</p>
4	April 2024	<p>Class Test Revision</p>