

# Lesson Plan

Mrs. Bhawna  
Assistant Professor of Commerce

Class: B COM III Semester Vth  
Subject: BC 502 Financial management

Sr. No.	Period	Topics
1	September, 2022	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; <b>Class Test</b>
2	October,2022	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. <b>Assignment 1</b>
3	November,2022	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. <b>Assignment 2</b>
4	December, 2022	<b>Class Test</b> Revision



**Class: B.Com III<sup>rd</sup> Semester V**  
**Paper: Goods and Services Tax**

<b>Sr. No</b>	<b>Period</b>	<b>Topics</b>
<b>1</b>	<b>September, 2022</b>	Tax Structure in India; Overview of GST; Administration of GST; Taxable Event and Scope of supply under GST; <b>Class Test</b>
<b>2</b>	<b>October,2022</b>	Levy and Collection of Tax; Small Taxable Persons: Exemptions and composition Scheme; Time of Supply; <b>Assignment 1</b>
<b>3</b>	<b>November,2022</b>	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; <b>Assignment 2</b>
<b>4</b>	<b>December, 2022</b>	Tax Invoice, Credit and Debit Notes, Returns, Assessment and Audit; Payment of Tax; Offences and Penalties; <b>Class Test</b> Revision



**Class: B. Com Second year 3rd Semester.**  
**Subject: BC: 306 Rural Marketing.**

<b>Sr. No.</b>	<b>Period</b>	<b>Topics</b>
<b>1</b>	<b>September, 2022</b>	Rural Marketing: meaning, nature, characteristics; opportunities and challenges to rural markets in India; Socio-cultural, economic, demographic, technological and other environmental factor affecting rural marketing; Rural consumer behaviour; <b>Class Test</b>
<b>2</b>	<b>October,2022</b>	Segmentation of rural market; strategies for rural marketing; rural marketing mix; difference in rural and urban market; problems in rural marketing; Strategies for rural marketing. Product planning, pricing, promotion and management of distribution channels for marketing of durables <b>Assignment 1</b>
<b>3</b>	<b>November,2022</b>	Strategies for non –durables in rural marketing. Planning and organizing personnel selling in rural markets; Innovation in rural market; <b>Assignment 2</b>
<b>4</b>	<b>December, 2022</b>	E-commerce in rural markets, e-chaupal & other similar initiatives in rural markets. <b>Class Test</b> Revision of syllabus



**B.Com Ist Semester 1<sup>st</sup>**  
**BC-106 BUSINESS COMMUNICATION**

Sr. No	Period	Topics
1	September, 2022	Business communication: meaning; forms of electronic communication; models and processes; theories of communication. Corporate communication: audience analysis; formal and informal communication network; Introduction of Syllabus and Course outcomes. <b>Class Test</b>
2	October,2022	Communication barriers; improving communication; effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; Report writing: principles and contents. <b>Assignment 1</b>
3	November,2022	Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; <b>Assignment 2</b>
4	December, 2022	Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication. <b>Class Test</b> Revision of syllabus



**Class: B. Com Second year 4<sup>th</sup> Semester**

**Subject: BC: 406 Advertising**

<b>Sr. No.</b>	<b>Months</b>	<b>Topic</b>
1.	February 2023	Advertising: meaning, importance & scope, advertising vs. publicity, promotion mix, advertising process.  Communication and advertising mix: communication process; advertising functions; types of advertising; e-advertising; economic, legal, ethical and social aspects of advertising;  <b>Class Test</b>
2.	March 2023	Setting advertising objectives, Dagmar approach;  Advertising budget. Creative aspects of advertising: advertising appeals, copy writing, headlines, illustrations and message.  <b>Assignment 1</b>
3.	April 2023	Advertising media: types of media, merits and demerits; media planning and scheduling Advertising agency: concept, role & relationship with clients, advertising department. Advertising and consumer behavior  <b>Assignment 2</b>
4.	May 2023	Advertising Effectiveness: concept and benefits; measuring advertising effectiveness: pre, post and concurrent tests.  <b>Class Test</b>  Revision of syllabus. Doubts taken session



**Class: B. Com First year 2<sup>nd</sup> semester**  
**Subject: BC: 206 Fundamental of Marketing**

Sr. No.	Months	Topic
1.	February 2023	Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix. Analysis of marketing environment: internal environment, external environment: demographic, socio cultural, political, economic, natural, technological, and legal.  Class Test
2.	March 2023	Market Segmentation: concept & bases of market segmentation; understanding consumer behavior. Product: meaning, classification, product mix and product line decisions; product life cycle;  Assignment 1
3.	April 2023	New product development process; branding; packaging; labeling. Pricing: pricing objectives; factors influencing pricing; pricing strategies. Promotion: element of promotion mix.  Assignment 2
4.	May 2023	Distribution channel: meaning, types, role and factors affecting choice of distribution channel.  Class Test  Revision of syllabus. Doubts taken session



**B.Com III<sup>rd</sup> Year , 6th Sem.**  
**Subject: BC-602: Fundamentals of Insurance**

Sr. No.	Period	Topic
1.	February 2023	<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><b>Class Test</b></p>
2.	March 2023	<p>Contract of Life Insurance: revivals, loans, surrenders, claims, bonuses and annuity payments; present structure &amp; 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><b>Assignment 1</b></p>
3.	April 2023	<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><b>Assignment 2</b></p>
4.	May 2023	<b>Class Test</b>



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**B. Com II year 4th semester**  
**Subject: BC 405 COMPUTERIZED ACCOUNTING SYSTEM**

Sr. No.	Period	Topic
1.	<b>Feb 2023</b>	Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password – Security Control in Tally, ERP9 – Splitting Company Data – Backup and Restore <b>Class Test</b>
2.	<b>March 2023</b>	Accounting: voucher entry, budget, cost center, balance sheet, profit and loss account, currency, debit note, credit note, interest calculation. Inventory: stock item, sales order, purchase order, delivery note, rejection out. <b>Assignment 1</b>
3.	<b>April 2023</b>	Computerized Tax Liability Calculation. Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime <b>Assignment 2</b>
4.	<b>May 2023</b>	Payment – Gratuity – Advanced Payroll Transactions Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission. GST <b>Class Test</b> Revision

