

# Lesson Plan

## Session 2022-23

Dr. Meena Rani  
Associate Professor of Commerce

Class: B COM III Semester Vth  
Subject: BC 505 Auditing

Sr. No.	Period	Topics
1	September, 2022	Auditing: Introduction, Objects, Importance and limitations of auditing and Types of audit. Audit process and Audit Program. <b>Class Test</b>
2	October, 2022	Internal control, Internal check and Internalaudit. Routine checking and vouching, Verification of Assets and Liabilities. <b>Assignment 1</b>
3	November,2022	Appointment, Power, Duties and Liabilities of an auditor, Audit Report and Investigation. <b>Assignment 2</b>
4	December, 2022	Auditing of E-Commerce Transaction,Professional Conduct and Ethics <b>Class Test</b> Revision



## B. Com1st Year Semester 1st

### Subject: BC-101 FINANCIAL ACCOUNTING-1

Sr. No	Period	Topics
1	September, 2022	Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation. Journal; rules of journalizing; ledger & trial balance. <b>Class test</b>
2	October,2022	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Capital and Revenue: Concept and classification of income; expenditure; receipts. <b>Assignment 1</b>
3	November,2022	Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting. Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock, Consignment account practice. <b>Assignment 2</b>
4	December, 2022	Accounts of Non-profit Organizations, Rectification of Errors: suspense account; effect on profit <b>Class test</b>  Revision.



**Class: B. Com Second year 3rd Semester.**  
**Subject: BC: 303 Business Law-1**

<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 1</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 IInd Semester 1<sup>st</sup>

### **BC-103 Principal of Business Management.**

<b>Sr. No</b>	<b>Period</b>	<b>Topics</b>
<b>1</b>	<b>September, 2022</b>	Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business. Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination. Management: as Science, Art and profession. Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach; Management thought in ancient India. <b>Class Test</b>
<b>2</b>	<b>October,2022</b>	Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives. Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization. Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation. Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization. <b>Assignment 1</b>
<b>3</b>	<b>November,2022</b>	Staffing: meaning, importance & scope of staffing. Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation. Leadership: concept, significance & functions, Leadership styles, approaches to leadership. <b>Assignment 2</b>
<b>4</b>	<b>December, 2022</b>	Staffing: meaning, importance & scope of staffing. Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation. Leadership: concept, significance & functions, Leadership styles, approaches to leadership. <b>Class test</b>



**Class: B. Com IIIrd 6<sup>th</sup> Semester**  
**Subject: BC: 604 INCOME TAX-11**

Sr. No.	Months	Topic
1.	February 2023	Deductions under section 80C to 80U in Computing Total Income. Computation of Total Income and Tax Liability of an Individual  <b>Class Test</b>
2.	March 2023	Assessment of Hindu undivided families, Computation of Total Income and Tax Liability of a Firm and Companies. Income Tax Authorities and their powers  <b>Assignment 1</b>
3.	April 2023	Procedure for Assessment ; Different types of returns Deduction of Tax at Source ;Advance Payment of Tax Recovery of Tax and Refund of Tax  <b>Assignment 2</b>
4.	May 2023	Appeals and Revision Penalties and Prosecutions. DTC: An overview Revision  <b>Class Test</b>



**Class: B. Com First year 2<sup>nd</sup> semester**  
**Subject: BC: 201 Financial Accounting**

Sr. No.	Months	Topic
1.	February 2023	Partnership account: characteristics of Partnership; Partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital accounts; goodwill; Joint life policy; change in Profit sharing ratio; Reconstitution of Partnership firm: Admission of partner, Admission of partner  <b>Class Test</b>
2.	March 2023	Admission of partner; Retirement; death of a partner; dissolution of partnership: Modes and Accounting treatment.  <b>Assignment 1</b>
3.	April 2023	Hire Purchase and Instalment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.  <b>Assignment2</b>
4.	May 2023	Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.  <b>Class Test</b>



**B.Com III<sup>rd</sup> Year , 6th Sem.**  
**Subject: BC-606 Retail Management**

<b>Sr. No.</b>	<b>Period</b>	<b>Topic</b>
1.	<b>February 2023</b>	Retail: Meaning, Nature and Scope, Theories and Models in retail, Retail Strategic Planning and Operations Management.  <b>Class Test</b>
2.	<b>March 2023</b>	Primary Retailing Strategies (Planning Location of retail Business), Merchandise Planning and Retail Communication, Security Issues in Retailing and Store Design.  <b>Assignment 1</b>
3.	<b>April 2023</b>	Store Layout, Organisational Structure in Retail Institutions, Application of Information Technology in Retailing, Foreign Direct Investment in Retail.  <b>Assignment 2</b>
4.	<b>May 2023</b>	Retail Store Management, Material handling and Energy Management and Revision of syllabi  <b>Class Test</b>



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

Sr. No.	Period	Topic
1.	<b>Feb 2023</b>	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  <b>Class Test</b>
2.	<b>March 2023</b>	<b>Limited Liability Partnership Act. 2008:</b> 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. <b>Information technology act ,2000,</b> Salient Features, Purpose, Digital Signature  <b>Assignment 1</b>
3.	<b>April 2023</b>	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.  <b>Assignment 2</b>
4.	<b>May 2023</b>	<b>Class Test</b> Revision

