

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com

Semester – 1st

Session:2024-25

Lesson Plan: Financial Accounting (July 22 to Nov 07, 2024)

Week1 : Concept, objectives & scope; Accounting as an information system.

Week2 : Accounting principles: Concepts and conventions.

Week 3: Double entry system; A brief over view of accounting standards in India.

Week 4: Journal, Ledger & trial balance.

Week 5: Capital and revenue: Concept and classification of income.

Week 6: Expenditure; Receipts; Provisions & reserves.

Week 7: Final Accounts: Trading & Profit and loss account .

Week 8: balance sheet with adjustments.

Week 9 : Accounting for non-profit organizations; Consignment accounts:

Week 10: Accounting records; Normal and abnormal loss; Valuation of unsold stock.

Week 11: Branch accounts: dependent branch, debtor's system

Week 12: Stock and debtor system; Wholesale branch,

Week 13 : Final accounts; Hire purchase and instalment payment system: basic concepts, difference and accounting treatment.

Week 14 Assignments

Week 15 revision-

Week 16 problem of student

Week 17:-Test

Week 18:-Test

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com

Semester – 1st

Session:2024-25

Lesson Plan: Business Management (July 22 to Oct. 27, 2024)

Week1 : Introduction to Management: characteristics and significance, process and functions of management.

Week2 : Management: as science, art and profession.

Week 3: Approaches to management: Classical and neo classical approach, behavioral approach, management science approach.

Week 4: Systems approach and contingency approach; Emerging Management concepts. Managerial Roles and Managerial Skills.

Week 5: Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives.

Week 6: Organizing Principles and benefits of organizations Organizational structure: Functional, line and staff, matrix,

Week 7: formal vs. informal; Organizational structure for large scale business organization.

Week 8: Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantage.

Week 9 : Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control.

Week 10: prerequisites of an effective control system, controlling techniques.

Week 11: Motivation: Objectives and significance ;Approaches to motivation.

Week 12: Leadership: Significance and functions; Leadership styles; Approaches to leadership.

Week 13 : Co- Co-ordination; Need for co- ordination- Principles and Techniques of co-ordination.

Week 14 Assignments

Week 15 revision-

Week 16 problem of student

Week 17:-Test

Week 18:-Test

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com

Semester – 1st

Session:2024-25

Lesson Plan: Personal Finance (July 22 to Oct. 27, 2024)

Week1 Personal finance: Concept, need, principles, scope; Personal finance services and strategies.

Week2 : Personal financial planning: Process, factors affecting; Financial planner.

Week 3: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting..

Week 4: Basics of investment; Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investmen .

Week 5: Investing in stock markets: Identifying stocks, holding, day trading and settlement process.

Week 6: Risk and Return in Investment: concept, types and measurement, Taxes and transaction costs in investment.

Week 7: Institutional framework for investing: SEBI, AMFI, etc.

Week 8: Insurance planning: Concept, importance.

Week 9 : Types of insurance policies; Risk coverage and returns from insurance.

Week 10: Considerations in purchase of insurance policy.

Week 11: Role of IRDA.

Week 12: Retirement planning: Pension plans.

Week 13 : Pension plans, NPS..

Week 14 Assignments

Week 15 revision-

Week 16 problem of student

Week 17:-Test

Week 18:-Test

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com
Semester – 3 rd

Session:2024-25

Lesson Plan: Human Resource Management (July 22 to Oct. 22, 2024)

Week1 Human Resource Management- Introduction, Nature, Scope, Objectives and importance of Human Resource.

Week2 : Managerial and Operative Functions of Human Resource Manager, Recent Trends in Human Resource Management (HRM).

Week 3: Recruitment and selection- Recruitment: Concept, Sources/methods and techniques of manpower Supply .

Week 4: Characteristics of a good Recruitment policy and principles of Recruitment; factors affecting Recruitment. Selection: Concept and Procedure.

Week 5: Training: Concept, Need and importance of training; Methods of Training- On the job Training and Off the job Training, Essentials of a good Training programme.

Week 6: Principles of Training. Development: Meaning and Nature of Management Development: (MD), Methods of M.D and Principles of M.D.

Week 7: Employee Morale: Concept, Nature and significance of morale, Determinants and measurement of Morale .

Week 8: Productivity: Concept and significance of productivity, Measurement of Productivity, Factors influencing Industrial productivity, measures to improve productivity, relationship between morale and productivity..

Week 9: Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ; Pre-requisites of effective participation; Profit sharing and Co-partnership.

Week 10: Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India.

Week 11: Difficulties and Principal drawbacks of Trade Unions movement in India, Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.

Week 12: Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations, Participants of industrial relations, Requirements of good industrial relation Programme. .

Week 13 : Industrial Unrest: Meaning, forms and Causes of industrial disputes, Preventive and curative methods and Agencies for reconciliation of Industrial disputes. Salient Features of Industrial Dispute Act 1947.

Week 14 Assignments

Week 15 revision-

Week 16 problem of student

Week 17:-Test

Week 18:-Test

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com

Semester – 3 rd

Session:2024-25

Lesson Plan: Business Regulatory Framework (July 22 to 11 Nov , 2024)

Week1 : Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements.

Week2: Offer and acceptance; Contractual capacity of parties.

Week 3: Free consent of parties; Lawful consideration and object.

Week 4: Agreements expressly declared as void. Revision and Class Test.

Week 5: Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.

Week 6 Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee.

Week 7 features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee.

Week 8: Revision and Class Test.

Week 9: Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment.

Week 10 Duties and rights of bailor and bailee. Essentials of pledge, who may pledge.

Week 11: Rights and Duties of Pawnor and Pawnee.

Week 12: Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers.

Week 13 : consumer Protection councils; consumer disputes redressal machinery .

Week 14 Assignments

Week 15 revision-

Week 16 problem of student

Week 17:-Test

Week 18:-Test

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com

Semester – 3 rd

Session:2024-25

Lesson Plan: Corporate Law (July 22 to 11 Nov , 2024)

Week 1 :Company- Meaning and Characteristics; Features of company; Types of companies

Week 2: Advantages and disadvantages of incorporation; Lifting of corporate veil.

Week 3: Formation of Company: - Promotion of company; Functions of promoter; importance of promoter.

Week 4: Promoter' s remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters.

Week 5: Pre- incorporation contracts, Incorporation and commencement of Business.

Week 6 : Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

Week 7: Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration.

Week 8: Revision and Class Test.

Week 9: Doctrine of ultra- virus. Articles of Association: - Meaning; contents.

Week 10 Alteration of articles of association; constructive notice and doctrine of indoor management.

Week 11: Borrowing Powers.

Week 12 Revision and Class Test.

Week 13 : Debentures, charges..

Week 14 Assignments

Week 15 revision-

Week 16 problem of student

Week 17:-Test

Week 18:-Test

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com

Semester – 5th

Session:2024-25

Lesson Plan: **Business Environment** (July 22 to 11 Nov , 2024)

Week 1 : Concept of Business Environment and its significance, Elements of environment- internal and external

Week 2: Techniques of environmental scanning and monitoring.

Week 3: Consumerism in India; Consumer Protection Act. Competition Policy and Competition Act

Week 4: Economic Reforms in India (LPG)-Liberalization, Privatization and Disinvestment of Public Enterprises.

Week 5: Globalization. Fiscal Policy; Monetary Policy.

Week 6 : Problem of NPA in the Banking Sector; SEBI functions, Objectives and Powers.

Week 7: Government Business Relationship:- Roles of government in business.

Week 8: Revision and Class Test.

Week 9: Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy.

Week 10 State Policy, Fundamental Rights, Centre-state relationship; Foreign Investment Policy; FEMA.

Week 11: Industries – Importance, Problems and Policies.

Week 12: Industrial Sickness – problem, magnitude and remedies.

Week 13 : Multinational Corporations and its role; EXIM Policy(Latest)

Week 14 Assignments

Week 15 revision-

Week 16 problem of student

Week 17:-Test

Week 18:-Test

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : M.com

Semester – 1st

Session:2024-25

Lesson Plan: Human Resource Management (July 22 to Nav. 15, 2024)

Week1 Human Resource Management- Introduction, Nature, Scope, Objectives and importance of Human Resource.

Week2 : Managerial and Operative Functions of Human Resource Manager, Recent Trends in Human Resource Management (HRM).

Week 3: Recruitment and selection- Recruitment: Concept, Sources/methods and techniques of manpower Supply .

Week 4: Characteristics of a good Recruitment policy and principles of Recruitment; factors affecting Recruitment. Selection: Concept and Procedure.

Week 5: Training: Concept, Need and importance of training; Methods of Training- On the job Training and Off the job Training, Essentials of a good Training programme.

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| <p>Week 9: Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ; Pre-requisites of effective participation; Profit sharing and Co-partnership.</p> |
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| <p>Week 14 Assignments</p> |
| <p>Week 15 revision-</p> |
| <p>Week 16 problem of student</p> |
| <p>Week 17:-Test</p> |
| <p>Week 18:-Test</p> |

