

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: SH.MUNISH KUMAR

Department: COMMERCE

Subject/Course: INTERNATIONAL BUSINESS

Programme: M.COM FINAL YEAR

Semester: 3RD SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	<i>Introduction: International Business Importance, nature and scope; Globalization; Drivers of Globalization. Basic Entry Decisions, Modes of entry into international business, selecting an Entry Strategy, IT and international business, International Business Environment: India's involvement in International Business, Political, Legal, Economic, and Cultural environment and associated risks;</i>	MID JULY TO MID AUG
2.	International Trade: Reasons for international trade; Theories of international trade; Foreign trade multiplier, World trading environment - Pattern and structure of world trade in goods and services; Government intervention in International Trade Arguments for Government intervention; Instruments of Commercial Policy: Tariffs, quotas and other measures and their effect, world trade and protectionism: GATT, The Uruguay Round and WTO, WTO- functions and policies, Important Agreements of WTO- Agriculture Agreements, SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India. UNIT TEST AND PRESENTATION BY STUDENTS	MID AUG TO MID SEP
3.	<i>Balance of Payments Account: Components of BOP: BOP on Current Account and Capital Account, Disequilibrium in BOP, Correction of Disequilibrium. Regional Economic Integration and Contemporary Issues in International Business: Levels of Regional Economic Integration: Free trade area, customs union, economic union, common market, Political union; Trade creation and diversion effects, Regionalism vs. Multilateralism; Regional Economic Integration: SAARC, ASEAN, EC, NAFTA</i> PRESENTATION BY STUDENTS	MID SEP TO MID OCT
4.	<i>International Economic Institutions and IMF, World Bank, IFC, IDA, ADB, UNCTAD, International commodity trading and agreements-India's involvement and consequences, International liquidity; c) Financial Environment: International financial environment: International Monetary System, Exchange rate mechanism and arrangement; Types of Exchange rate systems in the world; Movements in foreign exchange and interest rates.</i> PRESENTATION BY STUDENTS	MID OCT TO MID NOV
5.	<i>Structure of India's Foreign Trade: Composition and direction, EXIM Bank, EXIM Policy of India, Regulation and promotion of foreign trade; Foreign Direct Investment and Multinational Corporations; Types and theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI, Trend in</i> FDI. PRESENTATION BY STUDENTS	MID NOV TO MID DEC

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: SUSHILA DEVI

Department: COMMERCE

Subject/Course: BANKING AND INSURANCE

Programme: B.COM

2ND

Unit	Name of Topic/Contents	Tentative Dates/Days
6.	<i>Banking: Concept, features, functions, importance and principles of banking, Evolution of banking in India, Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.</i>	<i>MID JULY TO MID AUG</i>
7.	<i>Indian Banking System: Features, nationalization of commercial banks and its effects, Reserve Bank of India Functions, control of credit by RBI, power of RBI, Recent trends in Indian banking system.</i> <i>Insurance: Concept, need and principles of insurance, Insurance and</i> <i>Contact Hours</i>	<i>MID AUG TO MID SEP</i>
8.	economic development, Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure, Regulatory Framework of Insurance.	<i>MID SEP TO MID OCT</i>
9.	<i>Fire insurance: Concept, principles, Fire insurance policy, claims settlement procedure, Marine insurance: Marine insurance policy and claims settlement procedures;</i>	<i>OCT TO MID NOV</i>
10.	<i>Accident and motor insurance: Policy and claims settlement procedures.</i> REVISION	<i>MID NOV TO DEC</i>

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Bhupender

Department: Commerce

Subject/Course: Principles and Practice of Management
B.Com

Programme:

Semester: 1st

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	<i>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.</i>	<i>22thJuly to 16th August, 2024</i>
2.	<i>Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.</i>	<i>17th August to 16th September, 2024</i>

3.	<i>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.</i>	17th September to 16th October, 2024 Class Test and Assignment
4.	<i>Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership</i>	17th October to Nov., 2024 Revision...

SESSION: 2024-25

Name of the Teacher: Bhupender

Department: Commerce

Subject/Course: Management Concepts and Principles
B.B.A.

Programme:

Semester: 1st

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	<i>Introduction: Nature, Scope and Significance of Management; Process of Management; Role of Managers; Principles of Management; Levels of Management; Evolution of Management Thought: Classical, Neoclassical and Contingency</i>	22th July to 16th August, 2024
2.	<i>Planning: Meaning, Importance, and Process; Effective Planning; Types of Plans; Decision Making: Concept, Nature, Types of Decision, Process, and Techniques; Management by Objectives: Concept & Applications</i>	17th August to 16th September, 2024
3.	<i>Organizing: Nature, Importance, Principles and Process; Departmentalization; Decentralization; Centralization; Delegation; Authority and Responsibility Relationship: Line, Staff and Functional; Formal vs. Informal Organizations</i>	17th September to 16th October, 2024
4.	<i>Leadership: Meaning and Nature; Motivation: Meaning and Nature; Process and Content Theory of Motivation</i>	17th October to 31st Oct., 2024 Class Test and Assignment
5.	<i>Control: Nature, Process and Significance; Control Methods: Pre-action Control, Steering Control and Post-action Control; Control Techniques</i>	1st Nov. to 22th Nov., 2024 Revision...

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Gorav Bansal

Department: Commerce

Semester: III

Unit	Name of Topic/Contents	Tentative Dates/Days
11.	Consumer Behaviour: Origin and concept of Consumer Behaviour, Why Study Consumer Behaviour, Consumer impact on technology; Changing profile of Indian Consumer; Impact of technology on consumer behaviour; Consumer vis Customer	Mid of July to Mid of August
12.	Internal Determinants of Consumer Behaviour: Motivation, Perception, Learning, Emotion, Attitude and beliefs, Personality Psychographics, Values and Life Style.	Mid of August to Mid of September
13.	Determination of Buying Behaviour: Cultural Factors, Social Factors, Family, reference Groups and Social Class; influence of culture and Sub Culture on Consumer Behaviour	Mid of September to mid of October
14.	Decision process: Level of Consumer decision making, A model of consumer decision making (Input, Process and Output), Consumer Gilding Behaviour, Consumer influence and diffusion of innovation, Diffusion of Innovations: Opinion leadership process, Measurement profile, Innovations, Dilution and adaptation process.	Mid of October to mid of November
15.	Models of consumer behavior : The Economic model, Howard Sheth model, the Engle-Koliat- Blackwell model, the Sheth model of industrial buying.	Mid of November to mid of December

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: LABH SINGH

Department: COMMERCE

Subject/Course: MARKETING RESEARCH

Programme: M.COM 2NDSemester: 3RD

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/Days</i>
16.	<i>Introduction to Marketing Research: Importance nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organisation.</i>	<i>MIDJULY TO MID AUG</i>
17.	<i>Problem Identification and Research Design: Problem Identification, Developing a research proposal; Determining research type-exploratory, descriptive and conclusive research; Experimental designs. UNIT TEST AND PERSENTATION BY STUDENTS</i>	<i>MID AUG TO MID SEP</i>
18.	-Source of Data: a) Secondary data sources and usage; Online data sources; Primary data collection methods- questioning techniques, online surveys, observation methods; Questionnaire preparation; b) Attitude measurement and scaling techniques-elementary introduction to measurement scales. <i>PERSENTATION BY STUDENTS</i>	<i>MID SEP TO MID OCT</i>
19.	-Data Collection: a) Organisation of field work and survey errors-sampling and non sampling errors: b) Data Analysis: Univariate, bivariate and multivariate data analysis; Report preparation and presentation. <i>PERSENTATION BY STUDENTS</i>	<i>MID OCT TO MID NOV</i>
20.	-Market Research Application: Product research; Advertising research; Sales and market research; Marketing <i>research in India. PERSENTATION BY STUDENTS</i>	<i>MID NOV TO MID DEC</i>

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: NAVEEN

Department: Commerce.

Subject/Course: Income Tax

Programme: B.com

Semester: 5th

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/Days</i>
1.	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.	Mid of July to Mid of Aug.

2.	Basis of charges: scope of total income, residence and tax liability, income which does not form part of total Income.	Mid of Aug. to Mid of Sept. Test and Assignment 1
3.	Heads of income:house property; profit and gains from business and Professional.	Mid of Sep.to Mid of Oct.
4.	Heads of income: income from salary,	Mid of Oct. to Mid of Nov. Assignment 2
5.	Capital gains and other sources Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses.	Mid of Nov. to Mid of Dec. Revision

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: NAVEEN

Department: Commerce.

Subject/Course: Cost Accounting

Programme: B.com

Semester: 5th

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.	Mid of July to Mid of Aug.

2.	Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payments and Incentives schemes	Mid of August to Mid of Sept. Test and Assignment 1.
3.	Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption. Methods of costing: unit costing; job costing;	Mid of Sept.to mid of Oct.
4.	contract costing; process costing, service Costing.	Mid of Oct.to mid of Nov. Assignment 2.
5.	Standard costing and variance analysis: material and labour. Cost control and cost reduction; cost audit; an overview of cost audit standards.	Mid of Nov. to mid to Dec. Revision

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Yashwanti

Department: Commerce

Subject/Course: Strategic Management

Programme: M..com

Semester: III Semester

Unit	Name of Topic/Contents	Tentative Dates/Days
21.	1. Introduction - Evolution and Process of Strategic Management Concept of Strategy, Level at which Strategy Operates, Issues in Strategic Decision Making, Schools of thought of strategy formulation	July,2024
22.	Role of Strategist in the Process of Strategic - Establishment of Strategic Intent, Hierarchy of strategic intent vision, Mission statements- Process of envisioning, formulation and communication of mission statement, Setting up off goals and objectives, Identification of key success factors.	August,2024
23.	Environment and Organizational Appraisal - Concept of environment, its components, Environmental Scanning and Appraisal, Organizational appraisal its dynamics, Considerations, Methods and	September,2024

	Techniques, Structuring Organizational Appraisals, SWOT analysis. Strategic formulation, Corporate level strategies, Grand strategies, Stability strategies, Expansion strategies, Retrenchment strategies, Combination strategies, Corporate restructuring, Business level strategies and Tactics.	
24.	Strategic Analysis and Choice - Process of strategic choice, Corporate level strategy analysis, Business level strategic analysis, Subjective factors in strategic choice, Contingency strategy, Strategic plan, Strategy implementation. Inter Relationship between Formulation and Implementation, Aspects of Strategic Implementation, Project Implementation, Procedural Implementation, Resources Allocation. Strategy and Structures - Structural Consideration, Structures for strategies, Organizational Design and Change. Second week of October, 2024 : I- Assignment	October,2024
25.	Behavioral Implementation: Leadership Implementations, Corporate Culture, Corporate Politics and Use of power, Personal values and Business Ethics, Functional Implementation, Functional Strategies, Functional Plans and Policies, Marketing Plans and Policies, Financial Plans and Policies, Personal Plans and Policies. Second week of November, 2024 : Unit Test	November,2024
26.	Behavioral Implementation Continues: Operational Plans and Policies, Strategic Evaluation and Control, Overview of Strategic Evaluation and Control, Techniques of Strategy Evaluation and Control. Revision	December,2024

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Yashwanti

Department: Commerce

Subject/Course: Auditing, Section A&B

Programme: B.COM III

Semester: Vth Semester

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Introduction to Auditing	July,2024
2.	Auditing Objects, Importance of Auditing Limitations of Auditing Types of Audits	August,2024
3.	Audit Process Audit Programme	September,2024

	Internal Control, Internal Check and Internal Audit	
4.	Routine Checking and Vouching Verification of Assets and Liabilities Appointment Second week of October, 2024 : I- Assignment	October,2024
5.	Power, Duties and Liabilities of an Auditor Audit Report Investigation Auditing of E-commerce Transaction Second week of November, 2024 : Unit Test	November,2024
6.	Professional Conduct and Ethics.. Revision Second week of December, 2024 : II – Assignment	December,2024

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Yashwanti

Department: Commerce

Subject/Course: Strategic Management

Programme: M..com

Semester: III Semester

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/Days</i>
27.	1. Introduction - Evolution and Process of Strategic Management Concept of Strategy, Level at which Strategy Operates, Issues in Strategic Decision Making, Schools of thought of strategy formulation	July,2024
28.	Role of Strategist in the Process of Strategic - Establishment of Strategic Intent, Hierarchy of strategic intent vision, Mission statements- Process of envisioning, formulation and communication of mission statement, Setting up off goals and objectives, Identification of key success factors.	August,2024
29.	Environment and Organizational Appraisal - Concept of environment, its components, Environmental Scanning and Appraisal, Organizational appraisal its dynamics, Considerations, Methods and Techniques, Structuring Organizational Appraisals, SWOT analysis. Strategic formulation, Corporate level strategies, Grand strategies, Stability strategies, Expansion strategies, Retrenchment strategies, Combination strategies, Corporate restructuring, Business level strategies and Tactics.	September,2024

30.	<p>Strategic Analysis and Choice - Process of strategic choice, Corporate level strategy analysis, Business level strategic analysis, Subjective factors in strategic choice, Contingency strategy, Strategic plan, Strategy implementation.</p> <p>Inter Relationship between Formulation and Implementation, Aspects of Strategic Implementation, Project Implementation, Procedural Implementation, Resources Allocation. Strategy and Structures - Structural Consideration, Structures for strategies, Organizational Design and Change.</p> <p>Second week of October, 2024 : I- Assignment</p>	October,2024
31.	<p>Behavioral Implementation: Leadership Implementations, Corporate Culture, Corporate Politics and Use of power, Personal values and Business Ethics, Functional Implementation, Functional Strategies, Functional Plans and Policies, Marketing Plans and Policies, Financial Plans and Policies, Personal Plans and Policies.</p> <p>Second week of November, 2024 : Unit Test</p>	November,2024
32.	<p>Behavioral Implementation Continues: Operational Plans and Policies, Strategic Evaluation and Control, Overview of Strategic Evaluation and Control, Techniques of Strategy Evaluation and Control.</p> <p>Revision</p>	December,2024

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Yashwanti

Department: Commerce

Subject/Course: Auditing, Section A&B

Programme: B.COM III

Semester: Vth Semester

Unit	Name of Topic/Contents	Tentative Dates/Days
7.	Introduction to Auditing	July,2024
8.	Auditing Objects, Importance of Auditing Limitations of Auditing Types of Audits	August,2024
9.	Audit Process Audit Programme Internal Control, Internal Check and Internal Audit	September,2024
10.	Routine Checking and Vouching Verification of Assets and Liabilities Appointment	October,2024

	Second week of October, 2024 : I- Assignment	
11.	Power, Duties and Liabilities of an Auditor Audit Report Investigation Auditing of E-commerce Transaction Second week of November, 2024 : Unit Test	November,2024

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: SHARMILA

Department: COMMERCE

Subject/Course: BUSINESS LAW

Programme: B.COM 1ST YEAR

Semester: 1ST

Unit	Name of Topic/Contents	Tentative Dates/Days
33.	<i>The Indian Contract Act, 1872: nature and classification of contracts, Essentials of a valid contract, An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement, Performance of contract, Discharge of contract,</i>	22thJuly to 16th August, 2024
34.	<i>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.</i> <i>UNIT TEST</i>	17 th AUG TO 16th Sep
35.	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. ASSIGNMENT 1ST	17 SEP TO 16th OCT 2024
36.	<i>Negotiable Instruments Act, 1881: scope, features and types, Negotiation, Crossing,</i>	17 th oct to nov 2024

	<i>Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations, Digital signature, E-Governance, Attribution of electronic records, duties of subscribers, Penalties and adjudication offences.</i>	revision
	ASSIGNMENT 2	

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Usha

Department: Commerce

Subject/Course: Basic statistics

Programme: BBA

Semester: 1st

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	<i>Meaning and Scope: Origin and development of Statistics, Importance, scope and limitation of statistics, Concept of Statistical population and sample. Data Classification and Presentation: Classification: rules of classification, bases of classification, frequency distribution, Presentation: Tabular, Diagrammatic and Graphical Difference between diagrams and graphs.</i>	Mid of July to Mid of August
2.	<i>Measures of Central Tendency: Concept and objectives of an average, Requisites of a measure of central tendency; types of averages, mathematical averages and positional averages applications and limitations.</i>	Mid of August to mid of September
3.	<i>Measures of Dispersion, Skewness: Concept and objectives and significance of measuring dispersion, Requisites of a measure of dispersion, absolute and relative measures of dispersion, Types of measures of dispersion- Range, quartile deviation, mean deviation, standard deviation, and their coefficients. Skewness: Meaning and absolute and relative measures of skewness. Concept of Kurtosis</i>	Mid of September to mid of October
4.	<i>Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Types of correlations, Method of correlation analysis- Scatter diagram, Karl Pearson's, Spearman Rank, and con-current method; Coefficient of determination</i>	Mid of October to mid of November
5.	<i>Regression Analysis: Types of regression models; lines of regression; coefficients of regression; methods of determining regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate</i>	Mid of November to Mid of December

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Usha

Department: Commerce

Subject/Course: Supply Chain Management

Programme: B.com

Semester: 5th

Unit	Name of Topic/Contents	Tentative Dates/Days
1	Supply chain management (SCM): concept, scope and importance; approaches to SCM; role of SCM in a firm and	July mid to August mid of

	economy; SCM and marketing mix; SCM as coordination function;	
2	egrated SCM: total cost concept; Strategic SCM: SCM strategy, implementation and management; interrelationship of SCM and marketing.	<i>Mid of August to mid of September</i>
3	Elements of SCM; transportation: considerations in selecting the right mode; multimodal transportation; warehousing: types, site selection and management;	<i>Mid of September to mid of October</i>
4	Customer service-strategy and practices; distribution channel design.	<i>Mid of October to mid of November</i>
5	Information system in SCM; ERP and SCM; recent developments in SCM - third/fourth party logistics	<i>Mid of November to mid of December</i>

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Priti

Department: Commerce

Subject/Course: Corporate Accounting

Programme: B.com

Semester: 3rd (odd)

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/Days</i>
1.	<i>Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares, Redemption of preference shares.</i>	<i>Mid of July to mid of August</i>
2.	<i>Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.</i>	<i>Mid of August to mid of September</i>
3.	<i>Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.</i>	<i>Mid of September to mid of November</i>
4.	<i>Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.</i>	<i>Mid of November to mid of December</i>

TENTATIVE LESSON PLAN (SEMESTERS)

Name of the Teacher: Aman

Department: Commerce

Subject/Course: Goods and Services Tax

Programme: B.com

Semester: 5th Sec A & B

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	GST: meaning, taxable person, registration: procedure and documents required. Levy and collection of GST	Mid July to Mid August
2.	Time and place of supply of goods and services, value of taxable supply Computation of input tax credit and transfer of input tax credit	Mid August to Mid September (Test and Assignment 1)
3.	Tax invoice credit and debit note Various returns to be filed under GST	Mid September to Mid October
4.	Payment of tax including TDS, Interest Provisions on delayed payment	Mid October to Mid November (Assignment II)
5.	Offences and penalties.	Mid November to Mid December (Revision)

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Sonu

Department: Commerce

Subject/Course: Finance Management, Section A&B
B.com III

Programme:

Semester: Vth Semester

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	1. Finance Management- An Introduction, Meaning, scope, concept	July-August, 2024
2.	Financial Planning, Financial Forecasting , Capitalization and Source Of Finance. Assignment-I	September-October, 2024
3.	Cost of Capital, Capital Structure, Capital budgeting *Class Test, Assignment-II	November, 2024
4.	Working Capital Management. Revision.	December, 2024

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Aman

Department: Commerce

Subject/Course: Banking and Insurance
Economics

Programme: MA

Semester: 3rd sem

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	<i>Introduction: Origin of banking: definition, banker and customer relationship, general and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks</i>	<i>Mid July to Mid August</i>
2.	<i>Cheques and Paying Banker: Crossing and endorsement meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.</i>	<i>Mid August to Mid September (Test and Assignment 1)</i>
3.	<i>Banking Lending: Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.</i>	<i>Mid September to Mid October</i>
4.	<i>Internet Banking: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS), Electronic Clearance Service (ECS); credit/debit, E-money, Electronic purse, Digital cash.</i>	<i>Mid October to Mid November (Assignment 11)</i>
5.	<i>Insurance:</i> <i>a) Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination;</i> <i>b) Power, functions and Role of Insurance Regulatory and Development Authority of India (IRDAI), Online Insurance</i>	<i>Mid November to Mid December (Revision)</i>

TENTATIVE LESSON PLAN (ODD SEMESTER)

SESSION: 2024-25

Name of the Teacher: Pankaj Batra

Department: Commerce

Subject/Course: Income Tax, Law & Practice

Programme: M.com F

Semester: 3rd

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/Days</i>
1.	<i>Basic Concepts : Income, Person, Assessee, Gross Total Income, Total Income, Previous Year, Assessment Year, Residential Status & Tax Liability, Exempted Incomes u/s 10</i>	<i>Mid July to Mid August</i>
2.	<i>Computation of Income From Salary Income From House Property</i>	<i>Mid August to Mid September (Test and Assignment 1)</i>
3.	<i>Profits and Gains from Business & Profession Capital Gain, Income From Other Sources</i>	<i>Mid September to Mid October</i>
4.	<i>Set off and carry forward of Losses Clubbing of Income, Assessment of Individual, Deductions From GTI, Rebates & Reliefs, HUF & Firm</i>	<i>Mid October to Mid November (Assignment 11)</i>
5.	<i>Online Filing of ITR Tax Deduction At Source Procedure of efilng</i>	<i>Mid November to Mid December (Revision)</i>

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: **MEENA.** Department: **COMMERCE**

Subject/Course: **FINANCIAL ACCOUNTING.** Programme: **B.COM 1st**

Semester: **1st**

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/</i>
1.	<i>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.</i>	<i>MID JULY TO MID AUG</i>
2.	<i>II Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.</i>	<i>MID AUG TO MID SEP</i>
3.	<i>Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.</i>	<i>MID SEP TO MID OCT</i>
4.	<i>Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts</i>	<i>OCT TO MID NOV</i>
5.	<i>Hire purchase and installment payment system: basically concepts, difference and accounting treatment.</i>	<i>MID NOV TO DEC</i>

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: MEENA. Department: COMMERCE

Subject/Course: FINANCIAL ACCOUNTING. Programme: B.B.A1st

Semester: 1st

Unit	Name of Topic/Contents	Tentative Dates/
6.	<i>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.</i>	<i>MID JULY TO MID AUG</i>
7.	<i>II Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.</i>	<i>MID AUG TO MID SEP</i>
8.	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	<i>MID SEP TO MID OCT</i>
9.	<i>Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts</i>	<i>OCT TO MID NOV</i>
10.	<i>Hire purchase and installment payment system: basically concepts, difference and accounting treatment.</i>	<i>MID NOV TO DEC</i>

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2024-25

Name of the Teacher: Renu

Department: Commerce.

Subject/Course: Income Tax

Programme: B.com

Semester: 3rd

Unit	Name of Topic/Contents	Tentative Dates/Days
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1.	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.	Mid of July to Mid of Aug.
2.	Basis of charges: scope of total income, residence and tax liability, income which does not form part of total Income.	Mid of Aug. to Mid of Sept. Test and Assignment 1
3.	Heads of income:house property; profit and gains from business and Professional.	Mid of Sep.to Mid of Oct.
4.	Heads of income: income from salary,	Mid of Oct. to Mid of Nov. Assignment 2
5.	Capital gains and other sources Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses.	Mid of Nov. to Mid of Dec. Revision

