

CENTRE OF EXCELLENCE, GOVERNMENT DEGREE COLLEGE SANJAULI, SHIMLA-6, H.P.

Teaching Plan for Session 2024-25

**NAME OF DEPARTMENT: COMMERCE | NAME OF
TEACHER: Anupam Verma**

**CLASS: B.COM-I | NAME OF COURSE: FINANCIAL
ACCOUNTING | CODE: BC 1.1**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Introduction of Accounting, characteristics, functions, advantages and limitations of accounting.	Lecture & Illustration	Assignments, Discussion
	II	Branches of accounting. Bases of accounting; cash basis and accrual basis. Accounting principles	Lecture & Illustration	Assignments, Discussion


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	III	Indian Accounting Standard: Concept, benefits and procedure. International Financial Reporting Standards (IFRS): Need and procedures	Lecture & Illustration	Assignments, Discussion
	IV	Recording of a business transaction in Journal, Ledgers and preparation of trial balance.	Lecture & Illustration	Assignments, Discussion
		Group activity, presentation and MCQ		
August	I	Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.	Lecture & Illustration	Assignments, Discussion
	II	Revenue recognition. Depreciation: Accounting concept of depreciation and factors affecting the depreciation.	Lecture & Illustration	Assignments, Discussion
	III	Methods of depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	Lecture & Illustration	Assignments, Discussion
	IV	Inventories: Meaning and significance of inventory valuation. Methods: FIFO, LIFO and Weighted Average.	Lecture & Illustration	Assignments, Discussion
		Group activity, presentation and MCQ		


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September	I	Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business	Lecture & Illustration	Assignments, Discussion
	II	Preparation of financial statements of non-corporate business	Lecture & Illustration	Assignments, Discussion
	III	Preparation of financial statements of non-corporate business	Lecture & Illustration	Assignments, Discussion
	IV	Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.	Lecture & Illustration	Assignments, Discussion
		Group activity, presentation and MCQ		
October	I	Consignment: Features, Accounting treatment in the books of the consignor and consignee	Lecture & Illustration	Assignments, Discussion
	II	Consignment: Features, Accounting treatment in the books of the consignor and consignee	Lecture & Illustration	Assignments, Discussion
	III	Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).	Lecture & Illustration	Assignments, Discussion


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	IV	Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer (Memorandum joint venture account).	Lecture & Illustration	Assignments, Discussion
		Group activity, presentation and MCQ		
November	I	Accounting for Inland Branches, Concept of dependent branches	Lecture & Illustration	Assignments, Discussion
	II	Accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system	Lecture & Illustration	Assignments, Discussion
	III	Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	Lecture & Illustration	Assignments, Discussion
	IV	Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution	Lecture & Illustration	Assignments, Discussion
		Group activity, presentation and MCQ		
December	I	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software:	Lecture & Illustration & Practical	Assignments, Discussion, Practical


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	II	Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups	Lecture & Illustration & Practical	Assignments, Discussion, Practical
	III	Mid term Examination		
	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Creating Stock Items and Groups; Vouchers Entry; Generating Reports -- Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet	Lecture & Illustration & Practical	Assignments, Discussion, Practical
	III	Funds Flow Statement, Cash Flow Statement	Lecture & Illustration & Practical	Assignments, Discussion, Practical
	IV	Selecting and shutting a Company; Backup and Restore data of a Company	Lecture & Illustration & Practical	Assignments, Discussion, Practical
		Group activity, presentation and MCQ		

**NAME OF DEPARTMENT: COMMERCE | NAME OF
TEACHER: Reena Thakur**

**CLASS: B.COM-I | NAME OF COURSE: BUSINESS
ORGANISATION & MANAGEMENT | CODE: BC 1.2**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
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July	I	Manufacturing and service sectors; Small and medium enterprises; Problems and government policy.	Lecture	Assignments, Discussion
	II	India's experience of liberalisation and Globalization.	Lecture	Assignments, Discussion
	III	Technological innovations and skill development.	Lecture	Assignments, Discussion
	IV	"Make in India" Movement. Corporate Social responsibility and ethics.	Lecture	Assignments, Discussion
		Group activity, presentation and MCQ		
August	I	Emerging opportunities in business; Franchising, Outsourcing and Ecommerce.	Lecture	Assignments, Discussion
	II	Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm	Lecture	Assignments, Discussion
	III	Joint Stock Company, Cooperative society, Limited Liability Partnership; Choice of Form of Organization.	Lecture	Assignments, Discussion
	IV	Government - Business Interface; Rationale and Forms of Public Enterprises.	Lecture	Assignments, Discussion
		Group activity, presentation and MCQ		


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September	I	International Business. Multinational Corporations.	Lecture	Assignments, Discussion
	II	The Process of Management: Planning; Decision-making; Strategy Formulation.	Lecture	Assignments, Discussion
	III	Indian Philosophy of Management: The Gita and Management, Gandhian Philosophy.	Lecture	Assignments, Discussion
	IV	Organizing: Basic Considerations; Departmentation -- Functional, Project, Matrix and Network;	Lecture	Assignments, Discussion
		Group activity, presentation and MCQ		
October	I	Delegation and Decentralization of Authority; Groups and Teams.	Lecture	Assignments, Discussion
	II	Leadership: Concept and Styles; Trait and Situational Theory of Leadership.	Lecture	Assignments, Discussion
	III	Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.	Lecture	Assignments, Discussion
	IV	Communication: Introduction, Process and Barriers	Lecture	Assignments, Discussion
		Group activity, presentation and MCQ		
November	I	Control: Introduction, Concept and Process.	Lecture	Assignments, Discussion


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	II	Marketing Management: Marketing Concept & Objectives	Lecture	Assignments, Discussion
	III	Marketing Mix Product Life Cycle;	Lecture	Assignments, Discussion
	IV	Pricing Policies and Practices	Lecture	Assignments, Discussion
		Group activity, presentation and MCQ		
December	I	Financial Management: Concept and Objectives	Lecture	Assignments, Discussion
	II	Sources of Funds -- Equity Shares, Debentures, Venture Capital and Lease Finance.	Lecture	Assignments, Discussion
	III	Mid term Examination		
	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Securities Market & Role of SEBI.	Lecture	Assignments, Discussion
	III	Human Resource Management: Concept and Functions	Lecture	Assignments, Discussion
	IV	Basic Dynamics of Employer -- Employee Relations.	Lecture & Discussion	Assignments, Discussion
		Group activity, presentation and MCQ		


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**NAME OF DEPARTMENT: COMMERCE | NAME OF
TEACHER: Reena Thakur**

**CLASS: B.COM-I | NAME OF COURSE: BUSINESS
LAW | CODE: BC 1.3**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Contract -- meaning, characteristics and kinds	Lecture & Case Study	Assignments, Discussion
	II	Essentials of a valid contract - Offer and acceptance, consideration	Lecture & Case Study	Assignments, Discussion
	III	Contractual capacity, free consent, legality of objects	Lecture & Case Study	Assignments, Discussion
	IV	Void agreements, Discharge of a contract -- modes of discharge	Lecture & Case Study	Assignments, Discussion
		Group activity, presentation and MCQ		
August	I	Breach and remedies against breach of contract	Lecture & Case Study	Assignments, Discussion
	II	Contingent contracts and Quasi-contracts. Contract of Indemnity and Guarantee	Lecture & Case Study	Assignments, Discussion
	III	Contract of Bailment	Lecture & Case Study	Assignments, Discussion
	IV	Contract of Agency	Lecture & Case Study	Assignments, Discussion


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September	I	The Sale of Goods Act, 1930: Contract of sale	Lecture & Case Study	Assignments, Discussion
	II	Meaning and difference between sale and agreement to sell.	Lecture & Case Study	Assignments, Discussion
	III	Conditions and warranties	Lecture & Case Study	Assignments, Discussion
	IV	Transfer of ownership in goods including sale by a non-owner	Lecture & Case Study	Assignments, Discussion
October	I	Performance of contract of sale	Lecture & Case Study	Assignments, Discussion
	II	Unpaid seller -- meaning, rights of an unpaid seller against the goods and the buyer	Lecture & Case Study	Assignments, Discussion
	III	The Negotiable Instruments Act 1881: Meaning and Characteristics	Lecture	Assignments, Discussion
	IV	Types of Negotiable Instruments: Promissory Note, Bill of Exchange & Cheque	Lecture & Case Study	Assignments, Discussion
November	I	Holder and Holder in Due Course, Privileges of Holder in Due Course.	Lecture	Assignments, Discussion
	II	Negotiation: Types of Endorsements, Crossing of Cheque and Bouncing of Cheque	Lecture	Assignments, Discussion


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	III	The Partnership Act, 1932: Nature and Characteristics of Partnership	Lecture	Assignments, Discussion
	IV	Registration of a Partnership Firm. Types of Partners	Lecture	Assignments, Discussion
December	I	Rights and Duties of Partners. Implied Authority of a Partner	Lecture	Assignments, Discussion
	II	Rules for Incoming and outgoing Partners. Mode of Dissolution of Partnership	Lecture	Assignments, Discussion
	III	Mid term Examination		
	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Differences between LLP and Partnership, LLP and Company	Lecture	Assignments, Discussion
	III	LLP Agreement, Partners and Designated Partners	Lecture	Assignments, Discussion
	IV	Incorporation Document and LLP Registration. Partners and their Relationship	Lecture	Assignments, Discussion

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**CLASS: B.COM-I | NAME OF COURSE: BUSINESS
STATISTICS & MATHEMATICS | CODE: BC 1.4**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications;	Lecture & Illustration	Assignments, Discussion
	II	Mode and Median. Partition values - quartiles, deciles, and percentiles.	Lecture & Illustration	Assignments, Discussion
	III	Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation;	Lecture & Illustration	Assignments, Discussion
	IV	Coefficient of Variance and Standard deviation:	Lecture & Illustration	Assignments, Discussion
August	I	Simple Linear Correlation Analysis: Meaning, and measurement.	Lecture & Illustration	Assignments, Discussion
	II	Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear	Lecture & Illustration	Assignments, Discussion
	III	Regression Analysis: Regression equations and estimation.	Lecture & Illustration	Assignments, Discussion
	IV	Relationship between correlation and regression coefficients.	Lecture & Illustration	Assignments, Discussion

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September	I	Meaning and uses of index numbers;	Lecture & Illustration	Assignments, Discussion
	II	Construction of index numbers: Aggregative and average of relatives - - simple and weighted,	Lecture & Illustration	Assignments, Discussion
	III	Tests of adequacy of index numbers	Lecture & Illustration	Assignments, Discussion
	IV	Construction of consumer price indices.	Lecture & Illustration	Assignments, Discussion
October	I	Components of time series; additive and multiplicative models	Lecture & Illustration	Assignments, Discussion
	II	Trend analysis: Finding trend by moving average method	Lecture & Illustration	Assignments, Discussion
	III	Fitting of linear trend line using principle of least squares	Lecture & Illustration	Assignments, Discussion
	IV	Matrices & Differential Calculus Definition of a matrix. Types of matrices; Algebra of matrices.	Lecture & Illustration	Assignments, Discussion
November	I	Calculation of values of determinants up to third order.	Lecture & Illustration	Assignments, Discussion
	II	Adjoin of a matrix; Finding inverse of a matrix through ad joint	Lecture & Illustration	Assignments, Discussion


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	III	Applications of matrices to solution of simple business and economic problems	Lecture & Illustration	Assignments, Discussion
	IV	Differential Calculus Mathematical functions and their types -- linear, quadratic, polynomial	Lecture & Illustration	Assignments, Discussion
December	I	Concepts of limit and continuity of a function; Concept of differentiation;	Lecture & Illustration	Assignments, Discussion
	II	Rules of differentiation - - simple standard forms Applications of differentiation -- elasticity of demand and supply	Lecture & Illustration	Assignments, Discussion
	III	Mid term Examination		
	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Basic Mathematics of Finance Simple and compound interest	Lecture & Illustration	Assignments, Discussion
	III	Rates of interest nominal, effective and continuous -- their interrelationships;	Lecture & Illustration	Assignments, Discussion
	IV	Compounding and discounting of a sum using different types of rates	Lecture & Illustration	Assignments, Discussion


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**NAME OF DEPARTMENT: COMMERCE | NAME OF
TEACHER: Rajender Singh**

**CLASS: B.COM-II | NAME OF COURSE: COMPANY
LAW | CODE: BC 2.1**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts];	Lecture & Case Study	Assignments, Discussion
	II	Characteristics of a company; lifting of corporate veil	Lecture & Case Study	Assignments, Discussion
	III	Types of companies including one-person company, small company and dormant company; association not for profit; illegal association	Lecture & Case Study	Assignments, Discussion
	IV	Formation of company, on-line filing of documents	Lecture & Case Study	Assignments, Discussion
August	I	Promoters, their legal position, pre-incorporation contract; on-line registration of a company	Lecture & Case Study	Assignments, Discussion
	II	Memorandum of association and Articles of association	Lecture & Case Study	Assignments, Discussion


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	III	Doctrine of constructive notice and indoor management	Lecture & Case Study	Assignments, Discussion
	IV	Prospectus-shelf and red herring prospectus, Misstatement in prospectus,	Lecture	Assignments, Discussion
September	I	GDR; Book building; Issue, allotment and forfeiture of share	Lecture	Assignments, Discussion
	II	Transmission of shares, Buyback and provisions regarding buyback; Provision related to issue of Bonus Shares.	Lecture	Assignments, Discussion
	III	Classification of directors, women directors, independent director, small shareholder's director	Lecture	Assignments, Discussion
	IV	Appointment; Legal positions, powers and duties of director	Lecture	Assignments, Discussion
October	I	Disqualifications of director, director identity number (DIN)	Lecture	Assignments, Discussion
	II	Removal of directors; Key managerial personnel, managing director, manager.	Lecture	Assignments, Discussion
	III	Meetings of shareholders and board; Types of meeting,	Lecture	Assignments, Discussion


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	IV	Convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting	Lecture	Assignments, Discussion
November	I	Committees of Board of Directors- Audit Committee, Nomination and Remuneration	Lecture	Assignments, Discussion
	II	Committee and Stakeholders Relationship	Lecture	Assignments, Discussion
	III	Corporate Social Responsibility Committee	Lecture	Assignments, Discussion
	IV	Provisions relating to payment of Dividend, Provisions relating to Books of Account	Lecture	Assignments, Discussion
December	I	Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors,	Lecture	Assignments, Discussion
	II	Auditors' Report and Secretarial Audit	Lecture	Assignments, Discussion
	III	Midterm Examination		
	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Concept and modes of Winding Up	Lecture	Assignments, Discussion


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	III	Insider-Trading; meaning and legal provisions	Lecture	Assignments, Discussion
	IV	Whistle blowing: - Concept and Mechanism.	Lecture	Assignments, Discussion

**NAME OF DEPARTMENT: COMMERCE | NAME OF
TEACHER: Anupam Verma**

**CLASS: B.COM-II | NAME OF COURSE: INCOME
TAX LAW & PRACTICE | CODE: BC 2.2**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year	Lecture & Illustration	Assignments, Discussion
	II	Gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)	Lecture & Illustration	Assignments, Discussion
	III	Residential status; Scope of total income on the basis of residential status	Lecture & Illustration	Assignments, Discussion
	IV	Exempted income under section 10	Lecture & Illustration	Assignments, Discussion
August	I	Computation of Income from Salaries	Lecture & Illustration	Assignments, Discussion

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	II	Computation of Income from Salaries	Lecture & Illustration	Assignments, Discussion
	III	Computation of Income from Salaries	Lecture & Illustration	Assignments, Discussion
	IV	Income from house property	Lecture & Illustration	Assignments, Discussion
September	I	Income from house property	Lecture & Illustration	Assignments, Discussion
	II	Income from Profits and gains of business	Lecture & Illustration	Assignments, Discussion
	III	Income from Profits and gains of profession	Lecture & Illustration	Assignments, Discussion
	IV	Capital gains --Short term	Lecture & Illustration	Assignments, Discussion
October	I	Capital gains --long term	Lecture & Illustration	Assignments, Discussion
	II	Income from other sources	Lecture & Illustration	Assignments, Discussion
	III	Agricultural income.	Lecture & Illustration	Assignments, Discussion
	IV	Income of other persons included in assessee's total income	Lecture & Illustration	Assignments, Discussion
November	I	Aggregation of income	Lecture & Illustration	Assignments, Discussion
	II	Set-off and carry forward of losses	Lecture & Illustration	Assignments, Discussion


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	III	Deductions from gross total income; Rebates and reliefs.	Lecture & Illustration	Assignments, Discussion
	IV	Computation of total income of individuals and firms	Lecture & Illustration	Assignments, Discussion
December	I	Tax liability of an individual and a firm	Lecture & Illustration	Assignments, Discussion
	II	Discussion on Five leading cases decided by the Supreme Court	Lecture & Discussion	Assignments, Discussion
	III	Mid term Examination	Lecture & Illustration	Assignments, Discussion
	IV	Evaluation of Mid term	Lecture & Illustration	Assignments, Discussion
February	I	Vacations	Lecture & Illustration	Assignments, Discussion, Practical
	II	Filing of returns: Manually,	Lecture & Illustration	Assignments, Discussion, Practical
	III	On-line filing of Returns of Income & TDS	Lecture & Illustration	Assignments, Discussion, Practical
	IV	Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	Lecture & Illustration	Assignments, Discussion, Practical

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**CLASS: B.COM-II | NAME OF COURSE:
COMPUTER APPLICATION | CODE: BC 2.3**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Introduction to word Processing, Word processing concepts, Use of Templates	Lecture & Practical	Assignments, Discussion, Practical
	II	Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs	Lecture & Practical	Assignments, Discussion, Practical
	III	Paragraph Formatting, Indent, Page Formatting, Header and footer	Lecture & Practical	Assignments, Discussion, Practical
	IV	Tables: Inserting, filling and formatting a table; Inserting Pictures and Video	Lecture & Practical	Assignments, Discussion, Practical
August	I	Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities	Lecture & Practical	Assignments, Discussion, Practical
	II	Basics of presentations: Slides, Fonts, Drawing,	Lecture & Practical	Assignments, Discussion, Practical
	III	Editing; Inserting: Tables, Images, texts, Symbols,	Lecture & Practical	Assignments, Discussion, Practical

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	IV	Media; Design; Transition; Animation; and Slideshow.	Lecture & Practical	Assignments, Discussion, Practical
September	I	Creating Business Presentations using above facilities	Lecture & Practical	Assignments, Discussion, Practical
	II	Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet	Lecture & Practical	Assignments, Discussion, Practical
	III	Handling operators in formula	Lecture & Practical	Assignments, Discussion, Practical
	IV	Handling operators in formula	Lecture & Practical	Assignments, Discussion, Practical
October	I	Project involving multiple spreadsheets	Lecture & Practical	Assignments, Discussion, Practical
	II	Organizing Charts and graphs	Lecture & Practical	Assignments, Discussion, Practical
	III	Spreadsheet functions: Mathematical & Statistical	Lecture & Practical	Assignments, Discussion, Practical
	IV	Spreadsheet functions: Financial & Logical	Lecture & Practical	Assignments, Discussion, Practical
November	I	Spreadsheet functions: Logical & Date and Time	Lecture & Practical	Assignments, Discussion, Practical


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	II	Spreadsheet functions: Lookup and reference, Database, and Text functions	Lecture & Practical	Assignments, Discussion, Practical
	III	Creating spreadsheet in the area of: Loan and Lease statement	Lecture & Practical	Assignments, Discussion, Practical
	IV	Creating spreadsheet in the area of Ratio Analysis	Lecture & Practical	Assignments, Discussion, Practical
December	I	Creating spreadsheet in the area of Payroll statements	Lecture & Practical	Assignments, Discussion, Practical
	II	Capital Budgeting;	Lecture & Practical	Assignments, Discussion, Practical
	III	Midterm Examination		
	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Depreciation Accounting;	Lecture & Practical	Assignments, Discussion, Practical
	III	Graphical representation of data; Frequency distribution and its statistical parameters;	Lecture & Practical	Assignments, Discussion, Practical
	IV	Graphical representation of data; Correlation and Regression	Lecture & Practical	Assignments, Discussion, Practical


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**NAME OF DEPARTMENT: COMMERCE | NAME OF
TEACHER: Rajender Singh**

**CLASS: B.COM-II | NAME OF COURSE:
CORPORATE ACCOUNTING | CODE: BC 2.4**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Issue, forfeiture and reissue of forfeited shares	Lecture & Illustration	Assignments, Discussion
	II	Issue, forfeiture and reissue of forfeited shares	Lecture & Illustration	Assignments, Discussion
	III	Concept & process of book building; Issue of rights shares	Lecture & Illustration	Assignments, Discussion
	IV	Issue of bonus shares and Buy back of shares	Lecture & Illustration	Assignments, Discussion
August	I	Redemption of preference shares	Lecture & Illustration	Assignments, Discussion
	II	Issue and Redemption of Debentures	Lecture & Illustration	Assignments, Discussion
	III	Issue and Redemption of Debentures	Lecture & Illustration	Assignments, Discussion
	IV	Preparation of profit and loss account and balance sheet of corporate entities,	Lecture & Illustration	Assignments, Discussion
September	I	Preparation of profit and loss account and balance sheet of corporate entities,	Lecture & Illustration	Assignments, Discussion


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	II	Disposal of company profits.	Lecture & Illustration	Assignments, Discussion
	III	Concepts and calculation of valuation of goodwill.	Lecture & Illustration	Assignments, Discussion
	IV	Concepts and calculation of valuation shares:	Lecture & Illustration	Assignments, Discussion
October	I	Concepts of Amalgamation of company	Lecture & Illustration	Assignments, Discussion
	II	Different methods of Amalgamation of company	Lecture & Illustration	Assignments, Discussion
	III	Accounting treatment as per Accounting Standard: 14 Amalgamation of company	Lecture & Illustration	Assignments, Discussion
	IV	Accounting treatment as per Accounting Standard: 14 Amalgamation of company	Lecture & Illustration	Assignments, Discussion
November	I	Internal reconstruction: concepts and accounting treatment	Lecture & Illustration	Assignments, Discussion
	II	Holding and subsidiary Company introduction	Lecture & Illustration	Assignments, Discussion
	III	Consolidated balance sheet: Meaning and concept	Lecture & Illustration	Assignments, Discussion


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	IV	Preparation of consolidated balance sheet of company.	Lecture & Illustration	Assignments, Discussion
December	I	Difference between balance sheet of banking and non-banking companies	Lecture & Illustration	Assignments, Discussion
	II	Preparation of Income & expenditure statement and financial statement of banking company	Lecture & Illustration	Assignments, Discussion
	III	Midterm Examination		
	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA).	Lecture & Illustration	Assignments, Discussion
	III	Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7	Lecture & Illustration	Assignments, Discussion
	IV	Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7	Lecture & Illustration	Assignments, Discussion


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**NAME OF DEPARTMENT: COMMERCE | NAME OF
TEACHER: Reena Thakur**

**CLASS: B.COM-II | NAME OF COURSE: COST
ACCOUNTING | CODE: BC 2.5**

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Meaning, objectives and advantages of cost accounting;	Lecture & Illustration	Assignments, Discussion
	II	Relationship between cost accounting and financial accounting; Cost concepts and classifications;	Lecture & Illustration	Assignments, Discussion
	III	Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organization.	Lecture & Illustration	Assignments, Discussion
	IV	Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organization.	Lecture & Illustration	Assignments, Discussion
August	I	Material/inventory control techniques.	Lecture & Illustration	Assignments, Discussion
	II	Accounting and control of purchases, storage and issue of materials.	Lecture & Illustration	Assignments, Discussion
	III	Methods of pricing of materials issues --- FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost.	Lecture & Illustration	Assignments, Discussion


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	IV	Treatment of Material Losses.	Lecture & Illustration	Assignments, Discussion
September	I	Labour Cost: Attendance and Payroll Procedures, Labour Turnover, Time keeping and time booking.	Lecture & Illustration	Assignments, Discussion
	II	Utilisation of Labour, Direct and Indirect Labour, Charging of Labour cost, Identifying Labour Hours with work orders, Efficiency Rating Procedures, Concept and treatment of idle time, over time, labour turnover and fringe benefits.	Lecture & Illustration	Assignments, Discussion
	III	Remuneration Systems and Incentive Schemes, Problems on-Preparation of labour cost statements, Remuneration and incentives systems based on Piece work plan, Halsey plan, Rowan System	Lecture & Illustration	Assignments, Discussion
	IV	Methods of wage payment: Taylor's Differential piece wage, Gantt's Task, Labour Cost problems solution	Lecture & Illustration	Assignments, Discussion
October	I	Overheads: Functional Analysis, Behavioural Analysis. Classification, allocation, apportionment and absorption of overheads.	Lecture & Illustration	Assignments, Discussion


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	II	Problems on -- Departmentalization and apportionment of primary overheads, Under- and over-absorption of overheads	Lecture & Illustration	Assignments, Discussion
	III	Calculations of different overheads rates including machine overhead rates, Direct Labour method and Prime Cost Method etc.	Lecture & Illustration	Assignments, Discussion
	IV	Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses	Lecture & Illustration	Assignments, Discussion
November	I	Activity based Costing & Service Costing (brief overview).	Lecture & Illustration	Assignments, Discussion
	II	Reconciliation of cost and financial accounts	Lecture & Illustration	Assignments, Discussion
	III	Job costing: Meaning, Concept & Importance	Lecture & Illustration	Assignments, Discussion
	IV	Job costing: Accounting Treatment	Lecture & Illustration	Assignments, Discussion
December	I	Contract costing: Meaning, Concept & Importance Concept	Lecture & Illustration	Assignments, Discussion
	II	Contract costing: Accounting Treatment	Lecture & Illustration	Assignments, Discussion
	III	Midterm Examination		


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	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Process costing (process losses, valuation of work-in-progress, joint and by-products) Job costing	Lecture & Illustration	Assignments, Discussion
	III	Process costing (process losses, valuation of work-in-progress)	Lecture & Illustration	Assignments, Discussion
	IV	Treatment of joint and by-products	Lecture & Illustration	Assignments, Discussion

NAME OF DEPARTMENT: COMMERCE | NAME OF TEACHER: Reena Thakur

CLASS: B.COM-II | NAME OF COURSE: E-COMMERCE | CODE: BC 2.6

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online	Lecture	Assignments, Discussion

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	II	Types of E-Commerce, e-commerce business models (introduction, key elements of a business model and Categorizing major E-commerce business models), forces behind ecommerce.	Lecture	Assignments, Discussion
	III	Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features);	Lecture	Assignments, Discussion
	IV	Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)	Lecture	Assignments, Discussion
August	I	Need and concepts, the e-commerce security environment (dimensions, definition and scope of e-security),	Lecture	Assignments, Discussion
	II	Security threats in the E-commerce environment (security instructions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.)	Lecture	Assignments, Discussion


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	III	Technology solutions (Encryption, security channels of communication, protecting networks and protecting servers as well as clients).	Lecture	Assignments, Discussion
	IV	IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records	Lecture	Assignments, Discussion
September	I	Regulation of certifying authorities, Digital signatures certificates	Lecture	Assignments, Discussion
	II	Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes	Lecture & Discussion	Assignments, Discussion, Practical
	III	Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money),	Lecture	Assignments, Discussion
	IV	Digital signatures (procedure, working and legal position) Payment gateways system	Lecture & Discussion	Assignments, Discussion, Practical
October	I	Online banking (meaning, concepts, importance, electronic fund transfer	Lecture & Discussion	Assignments, Discussion, Practical
	II	Automated clearing house, automated ledger posting), risks involved in e-payments	Lecture	Assignments, Discussion


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	III	Meaning, purpose, advantages and disadvantages of transacting online	Lecture & Discussion	Assignments, Discussion, Practical
	IV	E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing,	Lecture & Discussion	Assignments, Discussion, Practical
November	I	E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing,	Lecture & Discussion	Assignments, Discussion, Practical
	II	E-tailing (popularity, benefits, problems and features)	Lecture & Discussion	Assignments, Discussion, Practical
	III	Online services (financial, travel and career), Online auctions & Online portal	Lecture & Discussion	Assignments, Discussion, Practical
	IV	Online learning, Online publishing and entertainment}	Lecture & Discussion	Assignments, Discussion, Practical
December	I	Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)	Lecture & Discussion	Assignments, Discussion, Practical
	II	Introduction to HTML; tags and attributes: Text Formatting, Fonts,	Lecture	Assignments, Discussion
	III	Mid term Examination		
	IV	Evaluation of Mid term		


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February	I	Vacations		
	II	Hypertext Links, Tables, Images, Lists, Forms, Frames,	Lecture	Assignments, Discussion, Practical
	III	Cascading Style Sheets.	Lecture	Assignments, Discussion, Practical
	IV	E-payment system and online business transactions	Lecture	Assignments, Discussion, Practical

B.COM-III

NAME OF DEPARTMENT: COMMERCE | NAME OF TEACHER: [Faculty Name]

CLASS: B.COM-III | NAME OF COURSE: INTERNATIONAL BUSINESS | CODE: BC 3.1

Month	Weeks	Books/Unit/Topic	Teaching Method/Resources	Students Activities
July	I	Introduction to International Business:	Lecture	Assignments
	II	Globalisation and its importance in world economy; Impact of globalization	Lecture	Assignments

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	III	International business vs. domestic business: Complexities of international business; Modes of entry into international business	Lecture	Assignments
	IV	International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments	Lecture	Assignments
August	I	Theories of International Trade -- an overview Classical Theories	Lecture	Assignments
	II	Product Life Cycle theory, Theory of National Competitive Advantage);	Lecture	Assignments
	III	Commercial Policy Instruments - tariff and nontariff measures -- difference in Impact on trade,	Lecture	Assignments
	IV	Types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) Balance of payment account and its components.	Lecture	Assignments
September	I	International Organizations and Arrangements: WTO -- Its objectives, principles, organizational structure and functioning	Lecture	Assignments


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	II	An overview of other organizations -- UNCTAD,; Commodity and other trading agreements (OPEC).	Lecture	Assignments
	III	Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).	Lecture	Assignments
	IV	International Financial Environment: International financial system and institutions (IMF and World Bank -- Objectives and Functions);	Lecture	Assignments
October	I	Foreign exchange markets and risk management;	Lecture	Assignments
	II	Foreign investments - types and flows; Foreign investment in Indian perspective	Lecture	Assignments
	III	Organisational structure for international business operations and International business negotiations.	Lecture	Assignments
	IV	Developments and Issues in International Business:	Lecture	Assignments
November	I	Outsourcing and its potentials for India;	Lecture	Assignments


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	II	Role of IT in international business; International business and ecological considerations	Lecture	Assignments
	III	Foreign Trade Promotion Measures and Organizations in India;	Lecture	Assignments
	IV	Special economic zones (SEZs) and export oriented units (EOUs),	Lecture	Assignments
December	I	Measures for promoting foreign investments into and from India	Lecture	Assignments
	II	Indian joint ventures and acquisitions abroad	Lecture	Assignments
	III	Mid term Examination	Lecture	Assignments
	IV	Evaluation of Mid term		
February	I	Vacations		
	II	Financing of foreign trade and payment terms --	Lecture	Assignments
	III	Sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee)	Lecture	Assignments
	IV	Forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)		


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APPENDIX

This teaching plan is designed to provide comprehensive coverage of all subjects in the [B.Com](#) program across three years. It includes:

- **Core Pedagogical Methods:** Lectures, case studies, illustrations, practical sessions, group activities, and presentations
- **Assessment Activities:** Assignments, discussions, practical work, and MCQs
- **Academic Calendar:** Aligns with the institutional academic schedule from July to June
- **Flexibility:** Provision for mid-term examinations and student vacations

Faculty members are encouraged to adapt this plan based on:

- Student progress and comprehension
- Industry developments in their respective domains
- Latest policy changes and regulations
- Research updates and academic advancements

Document prepared for the Academic Year 2024-25

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