

Department of Commerce, Government College for Women, Ateli  
 Sunita, Assistant Professor  
 Lesson Plan January 2024 to May 2024  
 The lesson plan is tentative  
 Basics of Computer II  
 B.Com 2nd Sem.

Week	Syllabus planned
3rd week January	<b>Unit-1</b> Fundamental of computers: Model of a digital computer; Functioning of a digital computer; Types of a digital computer;
4th week January	Advantages of computers. Difference between digital computer and analog computer, Applications of computers: Computers in Commerce,
1st week February	Marketing, Education and Management.
2nd week February	<b>Unit-2</b> Software concepts: Types of Software and their role, Different System Software types-Operating systems, Translators, System Utilities;
3rd week February	Concept of Application Packages; Types of an Operating system- Multi-user O.S., Multi-tasking O.S., Multi-Processing O.S; Time – sharing O.S.,
4th week February	Multi-Programming O.S. Operating System as a resource Manager, concept of GUI and CUI.
1st week March	<b>Unit-3</b> Introduction to Windows: Components of a Application Window; Types of Windows, Windows as an Operating System, Windows explorer, Using Paintbrush,
2nd week March	Control Panel, Installing a printer. User interfaces- CUI and GUI; Concept of a Desktop and Taskbar,
3rd week March	My Computer, Recycle Bin, My Documents and Internet Explorer icons.
4th week March	<b>Unit-4</b> MS-Excel: Applications of a Spreadsheet; Advantages of an Spreadsheet;
1st week April	Features of Excel; Rows, Columns, Cell, Menus, Creating worksheet, Formatting, Printing,
2nd week April	Establishing worksheet links, Table creating
3rd week April	Printing graphs,
4th week April	Macros, Using Built-in-functions.
1st week May till Exam	Revision and Test

## Corporate Accounting II

B.Com 4th Sem.

Week	Syllabus planned
3rd week January	<b>Unit- I</b> Internal Reconstruction;
4th week January	Internal Reconstruction (Practical questions)
1st week February	External Reconstruction in the nature of merger and purchase.
2nd week February	External Reconstruction in the nature of merger and purchase. (Practical questions)
3rd week February	External Reconstruction in the nature of merger and purchase. (Practical questions)
4th week February	External Reconstruction in the nature of merger and purchase. (Practical questions)
1st week March	<b>Unit- II</b> Liquidation of a company ;
2nd week March	Liquidation of a company (Practical questions)
3rd week March	Financial reporting for financial institutions.
4th week March	Financial reporting for financial institutions.
1st week April	<b>Unit- III</b> Final Accounts of Banking Companies.
2nd week April	Final Accounts of Banking Companies. (Practical questions)
3rd week April	<b>Unit- IV</b> Accounts of Holding Companies.
4th week April	Accounts of Holding Companies (Practical questions)
1st week May till Exam	Revision and Test

## Financial Management

B.Com 6th Sem.

Week	Syllabus planned
3rd week January	Unit – I <b>Nature of Financial Management</b> : Scope of Finance, Finance functions, Financial Manager’s role, Financial goal; Profit maximization Vs Wealth maximization,
4th week January	Objective of financial Management, Finance and related disciplines,
1st week February	Financial planning
2nd week February	<b>Unit – II</b> <b>Working Capital Management</b> : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management.
3rd week February	Practical questions
4th week February	Management of cash and Marketable Securities
1st week March	Receivables Management.
2nd week March	<b>Unit –III</b> <b>Cost of capital</b> : Significance and determination,
3rd week March	Practical questions
4th week March	Capitalization;
1st week April	Leverage analysis: operating, financial and composite leverage: EBIT- EPS Analysis.
2nd week April	<b>Units – IV</b> <b>Capital structure theory and policy:</b> Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure;
3rd week April	NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.
4th week April	<b>Dividend Theory and Policy</b> : Issues in dividend policy, Walter’s and Gordon’s model of dividend relevance objectives of dividend policy, Considerations in dividend policy, stability of dividends, forms of dividend.
1st week May till Exam	Revision and Test

Goods and Service Tax and Customs Law

B.Com 6th Sem.

Week	Syllabus planned
3rd week January	<b>Unit – I</b> Introduction: - Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax,
4th week January	Concept of GST;
1st week February	Important definitions;
2nd week February	Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism,
3rd week February	Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;
4th week February	<b>Unit – II</b> Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services;
1st week March	Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit,
2nd week March	Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances,
3rd week March	Reversal of ITC on switching to composition levy or exit from tax-paying status,
4th week March	Transfer of ITC on account of change in constitution of registered person, Input service distributors;
1st week April	<b>Unit – III</b> Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher,
2nd week April	Refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes;
3rd week April	Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;
4th week April	<b>Unit – IV</b> Customs duty: Important definitions, types, importance, documents required for importance, Export procedure : Export Promotion Scheme.
1st week May till Exam	Revision and Test

Department of Commerce, Government College for Women, Ateli  
 Sunita, Assistant Professor  
 Lesson Plan July 2023 to Nov. 2023  
 The lesson plan is tentative  
 Basics of Computer I  
 B.Com 1st Sem.

Week	Syllabus planned
3rd week July	<b>Unit-1</b> Introduction to Computers: Definition of Computer; Components of Computer; Characteristics of Computers; History evolution of Computers;
4th week July	Generation of computers; Classification of Computers- According to Purpose, According to Technology , According to Size and Storage Capacity ;
1st week August	Human being VS Computer; Difference between Computer and Calculator.
2nd week August	<b>Unit-2</b>
3rd week August	Input Devices: Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera.
4th week August	Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers,
1st week September	Daisy Wheel Printer, Laser Printers, Ink Jet Printers;
2nd week September	Plotters, Soft Copy device –Monitor, Sound Cards and speakers.
3rd week September	<b>Unit-3</b>
4th week September	Memory and Mass Storage Devices: Characteristics of Memory Systems; Memory Hierarchy;
1st week October	Types of Primary Memory; RAM and ROM; Secondary and Back-up; Magnetic Disks,
2nd week October	Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.
3rd week October	<b>Unit-4</b>
4th week October	MS- Word: Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files, inserting and copying the files, Working with frames,
1st week November	Paragraph formatting, Columns, Pictures, Tables,
2nd week November	Macros and Mail Merge.
3rd week November till Exam	Revision and Test

Corporate Accounting I

B.Com 3rd Sem.

Week	Syllabus planned
3rd week July	<b>Unit- I</b> Share Capital: Meaning, types, Accounting Treatment of issue,
4th week July	Forfeiture and reissue of Share;
1st week August	Buy-back of equity shares & Sweat shares;
2nd week August	Redemption of preference share;
3rd week August	Redemption of preference share; (Practical questions)
4th week August	Issue of Bonus Share.
1st week September	<b>Unit- II</b> Debenture: Meaning, Types, Issue
2nd week September	Redemption of Debentures.
3rd week September	Redemption of Debentures (Practical questions)
4th week September	<b>Unit-III</b> Valuation of Goodwill: Meaning, objectives, determinates
1st week October	Main methods of Valuation of Goodwill.
2nd week October	Valuation of Shares: Meaning, objectives, determinates
3rd week October	Main methods of Valuation of Shares.
4th week October	<b>Unit- IV</b> Profit or loss before and after incorporation..
1st week November	Final accounts of companies
2nd week November	Final accounts of companies (Practical Questions)
3rd week November till Exam	Revision and Test

## Accounting for Management

### B.Com 5th Sem.

Week	Syllabus planned
3rd week July	<b>Unit – I</b> <b>Management Accounting:</b> Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles,
4th week July	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting,
1st week August	Tools of Management Accounting.
2nd week August	<b>Unit – II</b> <b>Analysis and Interpretation of Financial Statements:</b> meaning and types of financial statements, analysis
3rd week August	Interpretation of financial statements,
4th week August	Types of financial analysis, steps involved in financial analysis,
1st week September	Techniques of financial analysis.
2nd week September	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios,
3rd week September	Balance sheet ratios
4th week September	Turnover ratios, advantages and limitations of ratio analysis.
1st week October	<b>Unit – III</b> Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;
2nd week October	Practical questions (Cash Flow Statement)
3rd week October	Financial planning
4th week October	<b>Unit – IV</b> Capital Budgeting : Meaning, nature, need, importance
1st week November	Appraisal methods of capital budgeting,
2nd week November	Capital rationing.
3rd week November till Exam	Revision and Test

## Entrepreneurship and Small Scale Business

B.Com 5th Sem.

Week	Syllabus planned
3rd week July	<b>Unit – I</b> Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
4th week July	Entrepreneurship As a interactive process between the individual and environment. Small business as the seedbed of entrepreneurship
1st week August	Entrepreneurial competencies, Entrepreneurial motivation, performance and rewards
2nd week August	Opportunity scouting and idea generation: role of creativity & innovation and business research.
3rd week August	Sources of business ideas, Entrepreneurial opportunities in contemporary business environment
4th week August	Process of setting up a small business: preliminary screening and aspects of detailed study of the feasibility of the business ideas.
1st week September	Preparation of project report and report on experiential learning of successful/unsuccessful entrepreneurs.
2nd week September	Managerial roles and functions in a small business. designing and redesigning business process, location, layout, operations planning and control
3rd week September	Basic awareness of the issues impinging on quality, productivity and environmental.
4th week September	Managing business growth, pros and cons of alternative growth options: internal expansion, acquisitions and mergers, integration and diversification, crisis in business growth.
1st week October	Issues in small business marketing , concept and application of product life cycle
2nd week October	Advertising and publicity
3rd week October	Sales and distribution management
4th week October	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.
1st week November	The contemporary perspectives on infrastructural development, product and procurement reservation, marketing assistance, subsidies and other fiscal & monetary incentives.
2nd week November	National, state level and grass-root level financial and nonfinancial institutions in support of small business development.
3rd week November till Exam	Revision and Test