

Lesson Plan (2024-2025) According to NEP

Name of the Assistant Professor: Dr. Sunil Kumari

Class and Section: B.Com 1 Year (1st Sem)

Subject: Financial Accounting

Weeks	Topics
1 st week 22 July-27 July 2024	Introduction of Accounting, Features & Objectives of Accounting, Types of Accounting, Importance & limitations.
2 nd Week 29 July-3 Aug	Revision of Theory, Introduction of Accounting Principles Concept, Types of Accounting Principles, Accounting Conventions, Needs & limitations of Accounting Principles, Bases of Accounting.
3 rd Week 5Aug- 10 Aug	Introduction of Accounting Standards, Accounting Standards, Cash Basis & Accrual Basis, Nature & Need of Accounting Standards, Various Accounting Standards 1.
4 th Week 12 Aug-17 Aug	Introduction of Recording Transaction: Journal, Accounting Standards, Double Entry System, Classification of Accounts , Types of Discount.
5 th Week 20 Aug-24 Aug	Types of Account, Double Entry System, Test of Journal.
6 th Week 27 Aug- 31Aug	Introduction of ledger, Journal & ledger, Rules of Posting, Introduction of Trial Balance.
7 th Week 2 Sept- 7 Sept	Methods of Preparing Trail Balance, Errors Disclosed by Trial Balance, Limitations of Trial Balance, Revision of Trial Balance
8 th Week 9 Sept- 14 Sept	Test of Trial Balance ,Capital & Revenue Items : Introduction, Methods of Income Measurement.
9 th Week 16 Sept- 21 Sept	Difference between Capital & Revenue, Test
10 th Week 30 Sept-5 Oct	Financial Accounts, Financial Accounts : with Adjustments , Procedure of Preparing Trading Account, Classification of Assets & liabilities,
11 th Week 7 Oct- 12 Oct	Types of Errors , Single Entry System, Single & Double Entry System
12 th Week 14 Oct-19 Oct	Assignment , Test of Single Entry System, Introduction of Depreciation
13 th Week 21 Oct- 26 Oct	Final account, Introduction of Types of Reserves, Difference Between Provision & Reserves
14 th Week 28 Oct-02 Nov	Question of Final Account , Question of Final Account with Adjustment, Test of final account, Error and their Rectification, Type 1 Error, Type 2 Error
15 th Week 4 Nov-9 Nov	Accounting of Non Profit organization
16th Week 11 Nov-16 Nov	Consignment accounts, accounting record, normal and abnormal loss
17 th Week 18 Nov- 23 Nov	Branch accounting, dependent Branch.

18 th Week 25 Nov-30 Nov	Hire purchase and installment payment system and revision.
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Class and Section: B.A. 1ST Year (1st Sem)

Subject: Personal Finance

Weeks	Topics
1 st week 22 July-27 July 2024	Introduction of Personal Finance, Concept, Need, Principal.
2 nd Week 29 July-3 Aug	Scope of Personal Finance, Services and Strategies and Personal Finance Planning.
3 rd Week 5Aug- 10 Aug	Financial planner, Role and Function.
4 th Week 12 Aug-17 Aug	Financial objectives, Time value of Money, compounding and Discounting.
5 th Week 20 Aug-24 Aug	Basics of Investment, investment avenues and Strategies.
6 th Week 27 Aug- 31Aug	Mutual fund Concept, types, Asset Management Companies, Identifying Mutual Fund for Investment.
7 th Week 2 Sept- 7 Sept	Investment in Stock Market, Holding, Day trading and Settlement Process.
8 th Week 9 Sept- 14 Sept	Revision and Test
9 th Week 16 Sept- 21 Sept	Risk and Return in Investment, concept and Types.
10 th Week 23 Sept-28 Sept	Assignment
10 th Week 30 Sept-5 Oct	Taxes and transaction costs in Investment.
11 th Week 7 Oct- 12 Oct	Institutional framework for Investing, SEBI, AMFI, etc.
12 th Week 14 Oct-19 Oct	Revision and Test
13 th Week 21 Oct- 26 Oct	Insurance planning, concept and Importance
14 th Week 28 Oct-02 Nov	Types of insurance Policies, risk coverage and return from insurance
15 th Week 4 Nov-9 Nov	Considerations in Purchase of Insurance Policy
16 th Week 11 Nov-16 Nov	Role of IRDA, Retirement Planning, Pension Plan and NPS.
17 th Week 18 Nov- 23 Nov	Revision and test
18 th Week 25 Nov-30 Nov	Revision ,Assignment ,Test

Class and Section: B.Com 2nd Year (3rd Sem)

Subject: Business Statistics

Weeks	Topics
1 st week 22 July-27 July 2024	Introduction of Statistics, Scope of Statistics, Uses & importance of Statistics
2 nd Week 29 July-3 Aug	Limitations & Distrust, Collection of Data, Primary & Secondary Data, Methods of Collecting Primary Data
3 rd Week 5Aug- 10 Aug	Methods of Collecting Secondary Data, Rounding of the data, Types of Measurement Scale
4 th Week 12 Aug-17 Aug	Classification of Data, Ordered Array, Frequency Distribution
5 th Week 20 Aug-24 Aug	Problems of Frequency Distribution, Kinds of Continuous Series 2, Practical
6 th Week 27 Aug- 31Aug	Practical, Test, Assignment
7 th Week 2 Sept- 7 Sept	Types of Diagrams 1, Types of Diagrams 2, Test
8 th Week 9 Sept- 14 Sept	Measures of Central Tendency , Types of Averages 1, Types of Averages 2
9 th Week 16 Sept- 21 Sept	Properties of Arithmetic Mean, Practical of Mean, Practical of Median
10 th Week 23 Sept-28 Sept	Introduction of Mode, Calculation of Mode, Practical of Mode, Karl pearson's method, Bowley's method, Kelly method, Revision
10 th Week 30 Sept-5 Oct	Introduction of Moments, Definition of Moments, Introduction of Kurtosis 1, Kurtosis 2, Revision of theory
11 th Week 7 Oct- 12 Oct	Types of Correlation, Degree of Correlation, Methods of Correlation, Revision of theory
12 th Week 14 Oct-19 Oct	Test of Correlation, Linear Regression Analysis, Difference between Correlation & Regression
13 th Week 21 Oct- 26 Oct	Practical question of correlation
14 th Week 28 Oct-02 Nov	Types of Regression, Nature of Regression lines ,
15 th Week 4 Nov-9 Nov	Practical question of regression
16th Week 11 Nov-16 Nov	Test of Regression
17 th Week 18 Nov- 23 Nov	Revision of first and second unit
18 th Week 25 Nov-30 Nov	Revision and Test

Class and Section: B.Com 3rd Year (5th Sem)

Subject: FMO

Weeks	Topics
1 st week 22 July-27 July 2024	Introduction of Indian Market, Financial market
2 nd Week 29 July-3 Aug	Types of Financial market, Financial Institution, Financial Assets
3 RD Week 5Aug- 10 Aug	Financial Services, Revision of First Chapter,
4 th Week 12 Aug-17 Aug	Indian Money Market, Money lenders, Call Money Market,
5 th Week 20 Aug-24 Aug	Commercial Bill Market, test of first chapter(Test of Indian Money Market)
6 th Week 27 Aug- 31 Aug	Introduction of Primary Market, Role of Capital Market, Capital Market Structure, revision
7 th Week 2 Sept- 7 Sept	Capital market Instruments, Gilt securities market, Assignment of Primary Market, revision
8 th Week 9 Sept- 14 Sept	Test of Primary Market, Revision, Introduction of Secondary Market
9 th Week 16 Sept- 21 Sept	Function of Stock Market ,Role of Stock Exchange ,Listing
10 th Week 23 Sept-28 Sept	Procedure and level Requirements ,Public issue Pricing and Marketing
10 th Week 30 Sept-5 Oct	National Stock Exchange ,Over the Counter Exchange, Revision
11 th Week 7 Oct- 12 Oct	Test of Stock Exchange ,Introduction of SEBI, Role of SEBI
12 th Week 14 Oct-19 Oct	Power of SEBI, Objectives of SEBI
13 th Week 21 Oct- 26 Oct	Scope and Function ,Revision of SEBI ,Share and Debenture ,Test
14 th Week 28 Oct-02 Nov	Investors Protection ,Grievances concerning Stock exchange
15 th Week 4 Nov-9 Nov	Dealing and their Removal ,Company Law Board, Functionaries on Stock Exchange
16 th Week 11 Nov-16 Nov	Brokers and sub Brokers ,Market Makers, Revision
17 th Week 18 Nov- 23 Nov	Jobbers ,Portfolio Consultants ,Institutional Investors
18 th Week 25 Nov-30 Nov	Depository ,Assignment ,Test

Department of Commerce, Government College for Women, Ateli

Sunita, Assistant Professor

Lesson Plan July 2024 to Nov. 2024

The lesson plan is tentative

Business Law

B.Com 1st Sem.

Month	Syllabus planned
July- August	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; Remedies for Breach of contract; Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.
September	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.
October	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.
November	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; 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.

Corporate Accounting I
B.Com 3rd Sem.

Month	Syllabus planned
July-August	Share Capital: Meaning, types, Accounting Treatment of issue, Forfeiture and reissue of Share; Buy-back of equity shares & Sweat shares; Redemption of preference share; Redemption of preference share; (Practical questions) Issue of Bonus Share.
September	Debenture: Meaning, Types, Issue Redemption of Debentures. Redemption of Debentures (Practical questions)
October	Valuation of Goodwill: Meaning, objectives, determinates Main methods of Valuation of Goodwill. Valuation of Shares: Meaning, objectives, determinates Main methods of Valuation of Shares.
November	Profit or loss before and after incorporation. Final accounts of companies Final accounts of companies (Practical Questions) Revision and Test

Accounting for Management
B.Com 5th Sem.

Month	Syllabus planned
July-August	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
September	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis Interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, Techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, Balance sheet ratios Turnover ratios, advantages and limitations of ratio analysis.
October	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Practical questions (Cash Flow Statement) Financial planning
November	Capital Budgeting : Meaning, nature, need, importance Appraisal methods of capital budgeting, Capital rationing. Revision and Test

Entrepreneurship and Small Scale Business
B.Com 5th Sem.

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