



EWING CHRISTIAN COLLEGE

(A Christian Minority Institution of the Church of North India)

(An Autonomous Constituent College of University of Allahabad)

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Richa Bhargava

Course Name: B.Com

Semester : I

Paper Name : Accounting-I

Paper Code : 1 COMTH 1

Year: 2021-2022

Lecture No.	Topic
1.	Accounting- Meaning, Nature, Basis, Objectives
2.	Users of Accounting Information, Accounting concept
3.	Accounting Conventions, Indian Accounting Standard
4.	Govt. Accounting – Meaning, Objective
5.	Structure of funds, Principals of Govt. Accounting
6.	Compilation of Accounts, functioning of Treasury
7.	Lease Accounting - Meaning , Significance
8.	Classification of Lease
9.	Royalty Account – Basic terms
10.	Analytical Table, Entries.
11.	Preparation of Royalty Account
12.	Entries related to Lessor.
13.	Practical Problems of Royalty
14.	Practical Problems
15.	Practical Problems
16.	Practical Problems
17.	Hire Purchase System – The System and its operation
18.	Analysis of Installation from A/c view point.
19.	Entries in Hire Purchase System
20.	Entries in the Books of Sellar/Vendor
21.	Computation of Cash Price
22.	Practical problems
23.	Practical problems
24.	Practical problems
25.	Installment Payment System – Meaning, Characteristics, Difference between Hpp and Ips
26.	Practical Problems
27.	Branch Account
28.	Different method.(Home Branch) Direct system and practical problems
29.	Stock and Debtor system
30.	Final Account Method

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Luvkush Yadav

Course Name: B.Com

Semester : I

Paper Name : Business Law - I

Paper Code : 1 COMTH 2

Year: 2021-2022

Lecture No.	Topic
1.	Introduction to Indian Contract Act, 1872
2.	Definition, Nature, Essential Elements of Valid Contract
3.	Offer and Acceptance, Communication, Revocation.
4.	Consideration and essentials of Consideration
5.	Capacity of parties (Competency)
6.	Free Consent
7.	Difference between Void Agreement, Voidable and Void Contract
8.	Legality of Contract and Agreements declared as Void
9.	Contingent contracts.
10.	Performance of contracts and its essence.
11.	Rights and Liabilities, Performance of Reciprocal promises.
12.	Discharge of contract by law, performance, breach.
13.	Quasi contracts
14.	Measures, Remedies, Penalties for breach of contract.
15.	Contract of Indemnity and Guarantee – Introduction
16.	Kinds of Guarantee and Distinction.
17.	Revocation of guarantee continued in nature
18.	Rights, duties and liability of Surety
19.	Definition – Bailment and Essentials of Bailment.
20.	Duties of Bailor and Bailee
21.	Pledge; Rights and Duties of Pawnor and Pawnee.
22.	Agency: Essentials of Agency, Difference between Agent and Servant.
23.	Rights and duties of Agent and Principal
24.	Introduction, Features, Elements – Sales of Goods Act, 1930
25.	Sale and Agreement to Sale; Conditions and Warranties.
26.	Transfer of Ownership; Types of goods; delivery
27.	Doctrine of Caveat Emptor; Rights of Unpaid Seller
28.	Remedial measures for breach of contract; Auction sale.
29.	Introduction and features of LLP; difference with Partnership.
30.	Incorporation, Registration, Liability of Partners, Dissolution of LLP

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Mareshan Dutt

Course Name: B.Com

Semester : I

Paper Name : Business Economics-I

Paper Code : 1 COMTH 3

Year: 2021-2022

Lecture No.	Topic
1.	Concept, nature and scope of Business Economics.
2.	Concept and form of Utility
3.	Law of diminishing marginal utility and equi M.U.
4.	Consumer surplus – Marshallian approach
5.	Hicksian Approach of Consumer Surplus
6.	Demand analysis : Concept and Classification
7.	Determinants of demand and law of demand
8.	Why demand curve is downward and sloping
9.	Elasticity of demand : Concepts and Classification.
10.	Price elasticity of demand and degree of price elasticity.
11.	Measurement of price elasticity and total expenditure method.
12.	Proportionate, point elasticity and Arc elasticity.
13.	Relationship of elasticity of price demand with law of Diminishing Marginal Utility.
14.	Income Elasticity of demand : Concept and types.
15.	Gross elasticity of demand : Concept and types.
16.	Demand forecasting: concept and criteria for forecasting
17.	Steps of demand forecasting.
18.	Objectives and significance of demand forecasting.
19.	Method of demand forecasting for established project.
20.	Simple survey method of demand forecasting.
21.	Complex statistical method of demand forecasting
22.	Significance of demand forecasting.
23.	Production Analysis : Concept of production.
24.	Production function and classification.
25.	Law of variable proportion.
26.	Relationship between average product and marginal product.
27.	Return to scale
28.	Economies of scale
29.	Diseconomies of scale
30.	Economies of scale vs. Diseconomies of Scale

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Mrs. Juhi Jaiswal

Course Name: B.Com

Semester : I

Paper Name : Business Communication-I

Paper Code : 1 COMTH 4

Year: 2021-2022

Lecture No.	Topic
1.	Business Communication – Definition, Nature and Scope.
2.	Importance, limitations, objectives of communication.
3.	Elements, Process and Models of business communication.
4.	Formal and Informal communication
5.	Grapevine, Type of grapevine and Interdepartmental communication
6.	Verbal and non-verbal communication and its types.
7.	Listening, Types and barriers to listening and its process.
8.	Critical thinking and its importance and types.
9.	Communication channel on the basis of its nature.
10.	Communication channel on the basis of Media
11.	Communication channel on the basis of Direction
12.	Barriers to Communication and its types.
13.	Ways to overcome barriers and make effective communication.
14.	Communication ethics – meaning, features and factors.
15.	Ethical Dilemma and Advantage of Ethical Communication
16.	Principals of uses and types of Interpersonal communication
17.	Personality Traits, soft skills and leadership
18.	Leadership types, style and qualities.
19.	Business meetings, types and objectives
20.	Minutes of meeting and how to make minutes.
21.	Notice, Agenda and drafting with examples.
22.	Corporate communication, Press release and drafting.
23.	Group discussion, Seminar and Presentation.
24.	Report writing, types, steps and Drafting with examples.
25.	Letter writing, types, format and specimens.
26.	Drafting of letter with examples.
27.	Job application, types and drafting.
28.	How to write effective Job Application with cover letter.
29.	Resume and CV – layout and effective resume writing.
30.	Drafting of resume with examples.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Mareshah Dutt

Course Name: B.Com

Semester : I

Paper Name : Money, Banking and Foreign Exchange-I

Paper Code : 1 COMTH 5

Year: 2021-2022

Lecture No.	Topic
1.	Evolution and definition of money.
2.	Functions and significance of money
3.	Classification of money
4.	Role of money in different economy
5.	Evolution and development of Indian currency
6.	Demand for money: Concept and classical approach
7.	Keynesian and Portfolio Balance approach
8.	Wealth theory of demand for money
9.	Velocity of circulation of money and index numbers
10.	Supply of money : Concept and Conventional approach
11.	Chicago and Gurely-Shaw approach
12.	RBI approach and difference between demand and supply of money.
13.	Value of money: Meaning and determination
14.	Quantity theory of money
15.	Cash Transactional approach
16.	Real Balance approach
17.	Income expenditure theory
18.	Measurement of value of money
19.	Effect of change in value of money in inflation.
20.	Effect of change in value of money in deflation.
21.	Money Market: definition and composition
22.	Characteristics, significance and defects in money market.
23.	Introduction to institution of money market
24.	Non-banking financial companies : Scope, extent and Regulation.
25.	Call money market
26.	The Bill Market in India
27.	Commercial papers
28.	Certificate of deposits
29.	Commercial bill
30.	Treasury bill

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Siddharth Pandey

Course Name: B.Com

Semester : I

Paper Name : Business Organisation

Paper Code : 1 COMTH 6

Year: 2021-2022

Lecture No.	Topic
1.	Introduction of business organisation.
2.	Concept and nature of business.
3.	Components and classification of business.
4.	Industry meaning and types.
5.	Classification of commerce-Trade, aids to trade.
6.	Relationship between trade, commerce, Industry.
7.	Manufacturing sector, types of manufacturing industry.
8.	Role of manufacturing sector in Indian economy.
9.	Introduction of service sector.
10.	Meaning and features of service sector.
11.	Types of service sector in Indian economy.
12.	Importance of service sector in Indian economy.
13.	Globalisation meaning, elements of globalisation.
14.	Globalisation and Indian economy.
15.	Liberalisation meaning and features.
16.	Impact of liberalisation on Indian industry.
17.	Sector identification under Make in India programme.
18.	Advantage of Make in India programme.
19.	Meaning of Start-up India.
20.	Concept of social responsibility.
21.	Meaning and features of franchising.
22.	Meaning E-commerce, scope of E-commerce.
23.	Advantage and limitation of E-commerce
24.	Theories of location.
25.	Weber's deductive theory of location.
26.	Meaning of business combinations.
27.	Concept of business combinations.
28.	Causes of business combinations
29.	Chamber of Commerce
30.	Advantage of Chamber of comerce.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Richa Bhargava

Course Name: B.Com

Semester : II

Paper Name : Accounting-II

Paper Code : 2 COMTH 1

Year: 2021-2022

Lecture No.	Topic
1.	Liquidation of company – Basic terms
2.	Order of payment
3.	Calculation of Remuneration.
4.	Format of liquidators statement
5.	Practical problems
6.	Practical problems
7.	Practical problems
8.	Holding company – Definition – Legal
9.	Advantages and disadvantages of Holding company
10.	Consolidated Balance Sheet.
11.	Minority interest
12.	Cost of control.
13.	Practical problems
14.	Practical problems
15.	Practical problems
16.	Account of insurance claims
17.	Stock insurance
18.	Loss of Profit insurance
19.	Practical problems
20.	Practical problems
21.	Practical problems
22.	Amalgamation meaning, difference
23.	Amalgamation in nature of merger
24.	Amalgamation in nature of purchase.
25.	Purchase consideration.
26.	Pooling of interest method and purchase method
27.	Reserve for ascertained, anticipated, contingent liabilities.
28.	Reserve fund, specific funds
29.	Sinking fund
30.	Secret reserve

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Luvkush Yadav

Course Name: B.Com

Semester : II

Paper Name : Business Law - II

Paper Code : 2 COMTH 2

Year: 2021-2022

Lecture No.	Topic
1.	Definition and introduction to Negotiable Instruments Act.
2.	Characteristics of a negotiable instrument.
3.	Types of Negotiable Instrument.
4.	Endorsement of Negotiable instrument.
5.	Maturity of Negotiable instrument.
6.	Crossing of cheques
7.	Holder and Holder in due course.
8.	Law of Insurance – Introduction.
9.	Characteristics of Insurance Contract.
10.	Principles of Insurance.
11.	Doctrine of subrogation.
12.	Reinsurance vs Double insurance.
13.	Life Insurance – Introduction and Meaning.
14.	Difference between Insurance and Assurance.
15.	Life Insurance – Policy and Types of policies.
16.	Characteristics of Life Insurance.
17.	Surrender value and its conditions.
18.	Assignment and Nomination.
19.	Marine insurance contract and its characteristics
20.	Types of Marine insurance policies.
21.	Insurable interest, disclosure and representation.
22.	Premium; losses; Rights of Insurer.
23.	Fire insurance – characteristics; features.
24.	Types of fire policies ; clauses in a fire policy
25.	Definition and Meaning – Commercial Establishment.
26.	UP Shops and Commercial Establishment Act, 1962
27.	Registration of Establishments
28.	Wages, holidays and leaves
29.	Deductions and notices for discharge.
30.	Employment of women and children; enforcement and penalties

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Mareshah Dutt

Course Name: B.Com

Semester : II

Paper Name : Business Economics II

Paper Code : 2 COMTH 3

Year: 2021-2022

Lecture No.	Topic
1.	Cost Analysis: concept
2.	Classification of cost.
3.	Importance of the concept of Opportunity cost.
4.	Other concepts of cost.
5.	Cost functions and importance of cost function.
6.	Time element and cost.
7.	Cost output relationship in short run.
8.	Total cost curves in the short run.
9.	Unit cost curves in the short run.
10.	Significance of cost analysis in Business decision making.
11.	Cost output relationship in long run.
12.	Total cost curves in the long run.
13.	Meaning and definition of perfect competition.
14.	Determination of short run equilibrium of firm
15.	Determination of long run equilibrium of firm
16.	Meaning and definition of monopolistic competition.
17.	Short run equilibrium of firm.
18.	Long run equilibrium of firm
19.	Pricing of output under monopoly
20.	Pricing of output under discriminating monopoly.
21.	Pricing of output under Imperfect competition.
22.	Determination of Equilibrium Price.
23.	Maximum Price Fixation of Price Ceiling.
24.	Minimum Price of Support Price.
25.	Theories of distribution: Introduction.
26.	Ricardian and Modern theories of interest.
27.	Keynesian liquidity preference theories of interest.
28.	Modern theories of interest.
29.	Marginal Productivity theory of wages.
30.	Modern theories of wages.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Mrs. Juhi Jaiswal

Course Name: B.Com

Semester : II

Paper Name : Business Communication - II

Paper Code : 2 COMTH 4

Year: 2021-2022

Lecture No.	Topic
1.	Memo writing – meaning, types.
2.	Features and format of Memorandum.
3.	Advantages and Disadvantages.
4.	Examples of Office Memorandum
5.	Drafting of Office Memorandum
6.	How to write an effective Memorandum.
7.	Stages of writing an effective Memo.
8.	Job Application and resume writing.
9.	Types of Application letters.
10.	Solicited, unsolicited and Prospecting letters
11.	Specimens of Job Application letters.
12.	Drafting of Job Application letters.
13.	Resume writing –m Meaning and Types.
14.	Layout and Potential errors of Resume Writing
15.	Specimen and drafting of Resume with examples.
16.	Business Language and Presentation.
17.	Oral Communication – characteristics, Merits and Demerits.
18.	Presentation – Factors, types.
19.	Presentation Plan and Stages.
20.	Power Point presentation – features.
21.	Functions and benefits of Power Point Presentation.
22.	Visual Aids, types and uses.
23.	Technology in communication – meaning, types
24.	Role and significance of technology.
25.	Importance and limitation and Uses.
26.	Internet and E-mail and Text messaging.
27.	Tele and Video Conferencing, its merits and demerits.
28.	Social Networking –Distance, features and working.
29.	Process and precautions of using Social Networking.
30.	Pros and cons of Social Networking.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Mareshah Dutt

Course Name: B.Com

Semester : II

Paper Name : Money, Banking and Foreign Exchange . II

Paper Code : 2 COMTH 5

Year: 2021-2022

Lecture No.	Topic
1.	Monetary Policy – Meaning and objectives
2.	Suitable Monetary Policy for a developing country
3.	Monetary Policy reform.
4.	Instruments / Tools of Monetary Policy : Introduction.
5.	Quantitative Measures of Monetary Policy.
6.	Qualitative measures of Monetary Policy.
7.	Obstacles in implementation of Monetary Policy.
8.	Evaluation of Monetary Policy in India.
9.	Banking : Definition and functions of Bank.
10.	Significance and types of banks.
11.	Banking operation.
12.	Process and limits of credit creations.
13.	Central Banking : Introduction.
14.	Function of Central Bank.
15.	Objectives of Central Bank.
16.	Techniques and objectives of Credit Control.
17.	Methods of Credit Control
18.	Digital Banking : Introduction
19.	Meaning and history of digital banking.
20.	Mobile Banking
21.	e-payment
22.	RTGS, NEFF, ECS –Critical evaluation.
23.	Foreign Exchange – Meaning and problem of foreign exchange
24.	Determination of Exchange rate.
25.	Mint Parity Theory.
26.	Purchasing Power Parity Theory.
27.	IMF : Objectives and introduction.
28.	Organization and working of IMF
29.	The Problem of International Liquidity
30.	Special Drawing Rights.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Siddharth Pandey

Course Name: B.Com

Semester : II

Paper Name : Business Organization and Management- II

Paper Code : 2 COMTH 6

Year: 2021-2022

Lecture No.	Topic
1.	Concept (meaning) of Management
2.	Definition of Management
3.	Management an art of science.
4.	Levels of Management
5.	Role and responsibility of management.
6.	Evolution of management thought.
7.	Classical and Neo-classical thought of management.
8.	Modern thought of management
9.	Meaning and definition of planning.
10.	Types of planning.
11.	Limitations of planning.
12.	Management by Objective (MBO)
13.	Meaning and types of decision making.
14.	Rational decision making and its limitations.
15.	Organizing concept and types of divisions and levels.
16.	Centralization and decentralization of Authority.
17.	Directing principles and techniques
18.	Communication process, levels and types.
19.	Barriers of communication.
20.	Controlling process and methods.
21.	Concept of coordination.
22.	Techniques and barriers of coordination.
23.	Principles of scientific management.
24.	Elements of scientific management.
25.	Process of Administrative management.
26.	General principle of management
27.	Comparison between Taylor and Fayol.
28.	Behavioural theory of management.
29.	Mayo's contribution to management thought.
30.	Human relations approach

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Richa Bhargava

Course Name: B.Com

Semester : III

Paper Name : Cost Accounting-I

Paper Code : 3 COMTH 7

Year: 2021-2022

Lecture No.	Topic
1.	Meaning, nature and objectives of Cost Accounting.
2.	Importance, limitations, installing of an ideal costing system
3.	Steps in installing a costing system, difficulties in installing a costing system.
4.	Elements of cost
5.	Centralized purchasing, decentralized purchasing procedure.
6.	Meaning of material control, scope of material control. Advantages of material control, EOQ
7.	ABC analysis, issue of material, material storage.
8.	Store record, wastage and scrap of material
9.	LIFO method, Fifo method.
10.	Labour cost meaning, control over labour cost.
11.	Labour turnover, measurement of Labour Turnover Ration, causes of Labour turnover.
12.	Treatment in cost accounting, time wage method
13.	Piece rate wage method and different plans
14.	Meaning and classification of overhead
15.	Codification and collection of overhead.
16.	Basis of apportionment, Principles of Apportionment of overheads.
17.	Absorption of overheads, Adm, Selling and distribution.
18.	Over and under absorption of overheads.
19.	Unit Costing – Meaning, objectives and collection of cost.
20.	Method of ascertaining cost, specimen of cost sheet. Simple and detailed.
21.	Cost sheet with finished goods, W I P valuation.
22.	Cost sheet statement and practical problems.
23.	Practical problems related to tender price, quotation price
24.	Tender practical problems.
25.	Meaning, features, recording of cost, profit and loss of incomplete contracts.
26.	Specimen of contract account, treatment of material in contract cost.
27.	Treatment of plant in contract account cost plus contract.
28.	Incomplete contract, calculation of work certified.
29.	When +B is given and B/S is to be prepared, when contract is about to finish, practical problems.
30.	Escalation clause, guarantee of maintenance , Practical problems.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Richa Bhargava

Course Name: B.Com

Semester : III

Paper Name : Business Statistics-I

Paper Code : 3 COMTH 8

Year: 2021-2022

Lecture No.	Topic
1.	Meaning Statistics, importance, limitations of statistics
2.	Collection of data
3.	Classification and Tabulation and presentation of Data
4.	Explanation of different series.
5.	Meaning of Mean and its related practical problems.
6.	Median
7.	Mode
8.	Combined Mean, Missing frequencies
9.	Harmonic Mean
10.	Geometric Mean, Calculation of LOG
11.	Relation between Average – Practical problems.
12.	Measures of Dispersion – Range method.
13.	Mean deviation through Mean and Median
14.	Standard deviation.
15.	Combined Standard Deviation
16.	Quartile Deviation, Coeff. Of Q,D.
17.	Coefficient of Variance.
18.	Practical problems
19.	Miscellaneous problems.
20.	Measures of Skewness, Meaning, Definitions, Symmetrical and Asymmetrical Dist.
21.	Absolute measure, relative measure
22.	Karl Pearson's Coeff. Of SK
23.	Bowley's coeff. Of SK
24.	Practical problems.
25.	Correlation – Meaning, Types of correlation.
26.	Scatter Diagram and Graphic
27.	Karl Pearson's coefficient of correlation (Direct Method)
28.	Short cut method of Karl Pearson's coefficient of Correlation.
29.	Rank Correlation.
30.	Rank Same – Practical problems.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Luvkush Yadav

Course Name: B.Com

Semester : III

Paper Name : Auditing-I

Paper Code : 3 COMTH 9

Year: 2021-2022

Lecture No.	Topic
1.	Meaning, Objectives and scope of Audit
2.	Limitations of Auditing.
3.	Audit Process
4.	Various classifications of Audit.
5.	Internal and External Audit
6.	Audit standards and Audit guidelines.
7.	Commencement and conducting of Audit.
8.	Audit programme
9.	Test checking and Routine checking concept.
10.	Difference between Audit and Investigation.
11.	Meaning, Objective and Implementation of Internal Check
12.	Internal check vs. Internal control vs. Internal Audit.
13.	Essentials of sound internal check system.
14.	Internal check system- Purchase and sales.
15.	Internal check system –Stock, wages and salaries.
16.	Reliance of Auditor on Internal Check System.
17.	Meaning and Objectives of Vouching.
18.	Significance of vouching with general principles.
19.	Vouchers and their reliability.
20.	Vouching of special transactions.
21.	Vouching of trading transactions.
22.	Vouching of cash vouchers and cash transactions.
23.	Introduction, meaning and objectives of verification.
24.	General principles related to verification.
25.	Guidelines to verification as per ICAI
26.	Meaning and objectives of valuation.
27.	General principles related to valuation.
28.	Verification and valuation of assets
29.	Verification and valuation of liabilities
30.	Verification vs. vouching vs. verification vs. valuation.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Mrs. Juhi Jaiswal

Course Name: B.Com

Semester : III

Paper Name : Company Law - I

Paper Code : 3 COMTH 10

Year: 2021-2022

Lecture No.	Topic
1.	Company – Introduction, meaning and features.
2.	Lifting of Corporate Veil.
3.	Situation when corporate veil can be lifted.
4.	Difference between company, LLP and Partnership firm.
5.	Salient features of Companies act, 2013.
6.	Types of companies.
7.	One Person Company, its incorporation.
8.	Conversion of companies.
9.	Difference between Public, Private and OPC.
10.	Formation of company
11.	Promoters and their legal position.
12.	Memorandum of Association – features, clauses
13.	Alteration of Memorandum of Association.
14.	Articles of Association – content and entrenchment
15.	Alteration of Articles of Association and its limitations.
16.	Doctrine of Ultra Vires, constructive notice and Indore management
17.	Prospectus- types, mis-statement and book building.
18.	Issue and allotment of shares and securities.
19.	Call and forfeiture of shares.
20.	Buyback of shares and ESOP
21.	Issue of Sweat Equity, Bonus Issue and Right Issue of shares
22.	Issue and Redemption of Debentures.
23.	Management – Introduction and meaning.
24.	Directors, types and maximum number of directors.
25.	Qualifications and disqualifications of directors.
26.	DIN; Appointment and Removal of Directors.
27.	Key Managerial Personnel
28.	Management Remuneration
29.	Company Secretary – Qualification and Appointment
30.	Rights, Powers and Duties of Company Secretary.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Mareshah Dutt

Course Name: B.Com

Semester : III

Paper Name : Financial Management-I

Paper Code : 3 COMTH 11

Year: 2021-2022

Lecture No.	Topic
1.	Introduction to financial management
2.	Nature and scope of financial management.
3.	Evolution of financial management
4.	Objectives and functions of financial management
5.	Scope of financial management to various sectors.
6.	Introduction to financial decision
7.	Scope and objectives of financial decision.
8.	Wealth Maximisation vs. Profit Decision.
9.	Dimensions of financial decision.
10.	Risk – Return Trade Off
11.	Concept of Financial Planning.
12.	Nature and objectives of financial plan.
13.	Characteristics of Sound Financial Plan
14.	Long Term vs. Short Term financial plan
15.	Meaning of Comptroller and Treasurer
16.	Long Term sources of finance.
17.	Short term sources of finance.
18.	Equity-debt financing and capital gearing.
19.	Meaning of Analysis and Interpretation of statements
20.	General principles of financial statements.
21.	Balance sheet and its contents.
22.	Income and Expenditure statement and its content.
23.	Introduction to cash flow statement
24.	Meaning, Objectives, Limitation of Cash Flow statement
25.	Methods of preparing cash flow statement
26.	Fund flow statement – Meaning and objectives.
27.	Contents of Fund Flow statement
28.	Fund flow vs. cash flow statement
29.	Capitalisation – Meaning and types.
30.	Causes and remedies of over and under capitalisation.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Siddharth Pandey

Course Name: B.Com

Semester : III

Paper Name : Business Environment-I

Paper Code : 3 COMTH 12

Year: 2021-2022

Lecture No.	Topic
1.	Concept of Business Environment
2.	Meaning and nature of business environment
3.	Components of business environment
4.	Features of business environment
5.	Scope of business environment
6.	Interaction between business and environment
7.	Current Indian business environment
8.	Introduction of fundamental rights
9.	Nature of fundamental rights.
10.	Importance of fundamental rights.
11.	Introduction of directive principles of State policy
12.	Nature of directive principles.
13.	Classification of directive principles of State Policy
14.	Importance of Directive Principles.
15.	Economic system, function of economic system.
16.	Types of economic system, capitalism economy
17.	Socialism economy and types of socialism.
18.	Mixed economy system.
19.	Meaning of industrial policy
20.	Introduction of foreign trade policy
21.	Export promotion and Import substitution.
22.	Fiscal policy, fiscal deficit.
23.	Deficit financing of fiscal policy
24.	Nature of regional imbalance and social injustice
25.	Objective of regional imbalance
26.	Causes and suggestions of regional imbalance
27.	Consumer protection, Right, Need
28.	Consumer Protection Awareness
29.	Salient features of Consumer Protection Act
30.	Mediation under the Consumer Protection Act.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Richa Bhargava

Course Name: B.Com

Semester : IV

Paper Name : Cost Accounting-II

Paper Code : 4 COMTH 7

Year: 2021-2022

Lecture No.	Topic
1.	Job Costing – Meaning and Practical problems.
2.	Batch costing – Meaning and practical problems.
3.	Process costing – Meaning, specimen of process costing
4.	Simple process costing, sale of by product and residue
5.	Loss in weight and valuation of unit of opening and closing stock, calculation of wastages
6.	Abnormal wastage, Ab effectiveness and practical problem.
7.	Normal wastage and practical problems.
8.	Joint product and By product; apportionment of cost sheet
9.	Inter process costing, process of Oil Industry.
10.	Practical problems related to process costing.
11.	Meaning, Need for Reconciliation.
12.	Reasons for Disagreement in Profit and Loss, Preparation of cost reconciliation statement.
13.	Different circumstances in which Reconciliation can be avoided.
14.	Prepare Reconciliation statement – Practical problems.
15.	Practical Problems – Memorandum
16.	Meaning of Standard and Cost, Need of standard cost, features.
17.	Objectives of standard costing, basic requirement of standard costing.
18.	Analysis of variances, material variance – MCV, MpV
19.	MUV, MSUV, MMV, MYV, Practical problems
20.	Labour variances- LCV, LRV, LEV, LSEV/LpV – Practical problems.
21.	Idle time variances – Practical problems.
22.	Material and Labour. Both variances, Practical problems.
23.	Budgetary control – Meaning, Definition, features of Budget, Meaning of Budget, Objectives
24.	Advantages and limitations of Budgetary control system, classification of Budget.
25.	Zero Base Budget, Performance Budget, Classification of Budget.
26.	Operating Costing, Meaning, features, Applications, Objectives of operating Copst
27.	Transport costing – Classification of cost, operating cost sheet
28.	Practical problems regarding transport costing.
29.	Hotel costing – Practical problems.
30.	Hotel and transport – practical problems.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Richa Bhargava

Course Name: B.Com

Semester : IV

Paper Name : Business Statistics-II

Paper Code : 4 COMTH 8

Year: 2021-2022

Lecture No.	Topic
1.	Analysis of time series: Meaning, components, importance and utility.
2.	Measurement of Trend : free hand curve(2) semi average method.
3.	Moving average method
4.	Method of least square (short cut)
5.	Long method of least square.
6.	Measurement of seasonal variation (1) Simple Average (2) Seasonal variation through moving average
7.	Link relative method, ratio to trend method
8.	Index number – meaning, characteristics, utility, limitations
9.	Points to be considered in the construction of Index number, Unweighted, Index Numbers
10.	Calculation in changing and shifting of Base
11.	Weighted Index number
12.	Fisher's Ideal Index number
13.	Reversibility test – Factor reversal test, Time reversal test.
14.	Cost of living index numbers
15.	Interpolation – Define Parabolic curve method
16.	Newton's
17.	Binomial expansion method.
18.	Langrage's method,
19.	Practical problem
20.	Practical problem
21.	Probabillity, Temphology, Definition.
22.	Addition theorem
23.	Multiplication theorem
24.	Elementary problems
25.	Practical problems
26.	Organisation of CSO
27.	Functions of CSO, Evaluation of the working of CSO
28.	NSSO – Organisation and management of NSSO
29.	Division function of NSSO
30.	Work process and review of NSSO working.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Luvkush Yadav

Course Name: B.Com

Semester : IV

Paper Name : Auditing – II

Paper Code : 4 COMTH 9

Year: 2021-2022

Lecture No.	Topic
1.	Appointment of Company Auditor
2.	Rotation of Auditor
3.	Qualification and disqualification of Auditor
4.	Remuneration of an Auditor
5.	Rights and duties of Auditor
6.	Powers and liabilities of Company Auditor
7.	Removal of Auditor
8.	Scope and content of Auditor Report
9.	Types of Auditor's report
10.	Consideration for making qualification in report.
11.	Introduction of audit to Banking and Insurance companies
12.	Introduction and meaning of Cost Audit.
13.	Verification of various assets and liabilities in Banks.
14.	Audit of services given by insurance companies.
15.	Power and Role of Auditor in insurance companies.
16.	Statutory Audit of Banks
17.	Significance and importance of cost audit.
18.	Various types of Cost Audit.
19.	Difference between Cost Audit and Financial Audit.
20.	Appointment of Management Auditors.
21.	Management Audit – Process
22.	Introduction and meaning to Management Auditor
23.	Scope and importance of Management Audit.
24.	Advantage and disadvantage of Management Audit.
25.	Management Audit or Report.
26.	Introduction to Tax Audit
27.	Requisition and Penalties of Tax Ordered
28.	Forms related to Tax Audit
29.	Introduction and meaning of Secretarial Audit
30.	Appointment of secretarial Auditor and his Report.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Mrs Juhi Jaiswal

Course Name: B.Com

Semester : IV

Paper Name : Company Law – II

Paper Code : 4 COMTH 10

Year: 2021-2022

Lecture No.	Topic
1.	Company Meeting – Meaning and types.
2.	Requisites of a valid meeting
3.	Conduct and convening of Meeting
4.	Postal Ballot and e-voting
5.	Proxies and Minutes of Meeting.
6.	Distribution of Profit-dividend.
7.	Types of Dividend and its declaration.
8.	Payment and process of payment of dividend
9.	Unpaid Dividend Account
10.	Investor’s Education and Protection of fund
11.	Corporate Social Responsibility (CSR)
12.	Applicability of CSR
13.	Types of CSR Activities.
14.	CSR committee and expenditure
15.	Net profit for CSR
16.	CSR Reporting requirements
17.	Corporate Social Responsibility, Voluntary Guidelines, 2009
18.	Winding up of companies and mode of winding up
19.	Difference between winding up and dissolution.
20.	Winding up under the Companies Act, 2013
21.	Petition for winding up
22.	National Company Law Tribunal (NCLT)
23.	Procedure for winding up by Tribunal
24.	Winding up under the Insolvency and Bankruptcy Code, 2016
25.	MCA-21: E Governance Initiative
26.	Objectives of E Governance
27.	MCA 21 Program, scope and importance
28.	Provisions under the Companies Act, 2013, Act for E-Governance
29.	Extensible Business Reporting Language – XBRL
30.	XBRL filing- filing of financial statement with Registrar.

Teacher’s Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Mareshah Dutt

Course Name: B.Com

Semester : IV

Paper Name : Financial Management - II

Paper Code : 4 COMTH 11

Year: 2021-2022

Lecture No.	Topic
1.	Introduction to Capital Budgeting Process
2.	Features and significance of capital budgeting
3.	Types of capital budgeting
4.	Accounting profit vs. cash flow
5.	Introduction to various methods of capital budgeting.
6.	Pay Back Period method.
7.	Net Present Value method.
8.	Internal Rate of Return and Profitability Index
9.	Concept of cost of capital
10.	Importance and components of cost of capital
11.	Components of cost of capital
12.	Cost of equity and cost of Debt
13.	Cost of Preference Share Capital and WAAC
14.	Concept of leverage
15.	Operating leverage and financial leverage
16.	Combined leverage and its importance.
17.	Dividends – kinds and determinants.
18.	Cash and stock dividends
19.	Dividend Policy and retain earnings.
20.	Walter formula
21.	Concept of working capital
22.	Operating cycle
23.	Net and gross working capital
24.	Factors affecting capital requirement
25.	Components of working capital
26.	Need of working capital management
27.	Current Assets Financing
28.	Need for adequate working capital
29.	Liquidity vs. Profitability
30.	Disadvantages of improper working capital

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Siddharth Pandey

Course Name: B.Com

Semester : IV

Paper Name : Business Environment-II

Paper Code : 4 COMTH 12

Year: 2021-2022

Lecture No.	Topic
1.	Meaning of Competition Act, 2002
2.	Salient features of Competition Act, 2002
3.	Objective of Competition Act.
4.	Components/provision of Competition Act, 2002
5.	Competition Commission of India.
6.	Competition Appellate Tribunal
7.	Introduction of legal environment.
8.	Framework of regulatory authorities
9.	The Telecom Regulatory Authority of India
10.	Government control over "TRAI"
11.	Power and functions of "TRAI"
12.	The Insurance Regulatory and Development Authority of India (IRDA)
13.	Objectives of "IRDAI"
14.	Duties , powers and functions of "IRDAI".
15.	Food Safety and Standard Authority of India.
16.	Proceeding of Food Authority
17.	Duties and functions of "FSSAI".
18.	Introduction of International Business Environment
19.	Definitions of multinational corporations
20.	Forms of multinational corporations.
21.	Drawbacks of MNCs
22.	Foreign Collaboration
23.	Joint Venture of MNCs
24.	Foreign direct investment
25.	Implication of "WTO".
26.	Introduction of environment protection
27.	Need for sustainable development
28.	Components of environment
29.	Salient features of Environment Protection Act, 1986
30.	National Green Tribunal

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Mrs. Juhi Jaiswal

Course Name: B.Com

Semester : V

Paper Name : Income Tax Law accounts - I

Paper Code : 5 COMTH 13

Year: 2021-2022

Lecture No.	Topic
1.	Introduction, History and Definitions.
2.	Slab rate, basis and procedure of charging Income Tax
3.	Agricultural Income – definition and kinds
4.	Partly Agricultural and partly non-agricultural income.
5.	Practical Questions
6.	Exemptions u/s 10
7.	Residential status – Individual, HUF, Firm, company
8.	Residential status – AOP, BOI and other persons
9.	Practical questions
10.	Scope of Total Income and Practical questions.
11.	Introduction to Salary and Definitions.
12.	Allowances – taxable, Exempted, Partially Taxable.
13.	Questions related to Allowances
14.	Questions related to Allowances
15.	Perquisites – Medical benefit, RFA, motor car
16.	Leave Travel Concession and other perquisites
17.	Practical questions on perquisites
18.	Deductions and computation of Annual Accretion.
19.	Short Numerical on Salary
20.	Long Numerical question on salary
21.	Retirement Benefits – Theory.
22.	Retirement benefits – Practical questions
23.	Income from House Property – Introduction
24.	Computation of Annual Value of HP
25.	Deductions from income of House Property
26.	Practical Questions on House Property.
27.	Long numerical questions on House Property
28.	Income from business and profession – Introduction.
29.	Basis of chargeability and computation of PGBP
30.	Deductions allowed and disallowed from PGBP income
31.	Maintenance of Accounts and Audit
32.	Practical Questions on PGBP (short questions)
33.	Practical Questions on PGBP (short questions)
34.	Practical Questions on PGBP (Long Numericals)
35.	Practical Questions on PGBP(Long Numericals)
36.	Eligible Income in PGBP and its computation
37.	Income from plying, hiring and leasing of goods carriage and income of LIC agent etc.
38.	Practical questions related to eligible business
39.	Depreciation – eligible assets, block and methods.
40.	Additional depreciation and unabsorbed depreciation
41.	Practical questions on depreciation (short)
42.	Long questions on depreciation
43.	Explanation of Tax Evasion and Tax Avoidance and set-off of losses
44.	Revision and Doubt solving session
45.	Revision and Doubt solving session

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Luvkush Yadav

Course Name: B.Com

Semester : V

Paper Name : Corporate Accounting-I

Paper Code : 5 COMTH 14

Year: 2021-2022

Lecture No.	Topic
1.	Share : Issue, forfeiture and re-issue of shares : Share Capital
2.	Classification of share and issue of share
3.	Call in of arrears and advance.
4.	Forfeiture and re-issue of forfeited shares
5.	Employer share option plan and Rights shares
6.	Bonus share and redeemable preference share
7.	Journal entries and practical problems.
8.	Debentures: meaning and types of debentures.
9.	Issue of debenture and different conditions.
10.	Redemption of debenture – sinking fund and insurance policy
11.	Annual Drawing, purchase in open market
12.	Conversion and option of money
13.	Journal entries and practical problems
14.	Underwriting: Meaning and types of underwriting
15.	Payment of commission to Underwriter
16.	Brokerage and fees of managers to the issue
17.	Firm undertaking
18.	SEBI guidelines for Undertaking.
19.	Accounts of Underwriters
20.	Practical problem
21.	Profit of loss prior to incorporation : Introduction
22.	Ascertainment of profit prior to incorporation.
23.	Practical problem
24.	Ascertainment of loss prior to incorporation
25.	Practical problem
26.	Sales Ratio: Introduction
27.	Calculation of sales ratio
28.	Practical problem
29.	Weighted Ratio
30.	Practical problem
31.	Final account of companies
32.	Preparation and presentation
33.	Practical problem
34.	Treatment of Taxation in preparation
35.	Dividend to shareholders
36.	Managerial Remuneration
37.	Practical problem
38.	Liquidation of company : Introduction.
39.	Order of payment
40.	Preferential creditors
41.	Contributories
42.	Practical problems
43.	Preparation of statement of affairs and Deficiency accounts
44.	Liquidator's final statement of account.
45.	Practical problem

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Richa Bhargava

Course Name: B.Com

Semester : V

Paper Name : Human Resource Management - II

Paper Code : 5 COMTH 15

Year: 2021-2022

Lecture No.	Topic
1.	Evolution of Human Resource Management
2.	Definition and concept of HRM
3.	Features of HRM
4.	Personnel management v/s HRM
5.	Function of HRM
6.	Significance of HRM
7.	Human Resource Strategies in India
8.	Challenges faced by HRM
9.	Changing Role of HRM in India
10.	Concept of HR planning, Definitions
11.	Features of HRP
12.	Objectives of HRP
13.	Need for Human Resource Planning
14.	HRP Process
15.	Concept of Job Analysis
16.	Need of Job Analysis
17.	Process of Job Analysis
18.	Techniques of Job Analysis
19.	Concepts, uses of Job description
20.	Contents of Job Description
21.	Job Specification – specimen of Job Specification.
22.	Concept and definition of recruitment
23.	Factors affecting Recruitment
24.	Sources and methods of recruitment
25.	Concept and definition of selection
26.	Selection procedure
27.	Introduction or Orientation – placement
28.	Evaluation of Recruitment and selection process
29.	HRD- Concept and definitions
30.	Features of HRD
31.	Objectives of HRD
32.	Functions of HRD development department
33.	Role and significance of HRD
34.	Principle of HRD
35.	HRD Matrix
36.	Definition of Training, Distinguish between training and development
37.	Need for employee training, objectives of employee
38.	Benefits of employee training, principles of employee training
39.	Methods /techniques of training
40.	Methods of Development
41.	Concept and meaning, features of Organisational development
42.	Need of organisational development
43.	Objective of organisational development
44.	Significance of organisational development
45.	Doubt clearance.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Mareshah Dutt

Course Name: B.Com

Semester :V

Paper Name : Concept of Marketing Management

Paper Code : 5 COMTH 16

Year: 2021-2022

Lecture No.	Topic
1.	Marketing concept and nature
2.	Functions of marketing
3.	Importance of marketing
4.	Concept of marketing management
5.	Objectives of marketing management
6.	Functions of marketing management
7.	Concept of marketing management
8.	Micro environment and Macro environment of marketing
9.	Meaning of marketing research
10.	Objective of marketing research
11.	Advantage of marketing research
12.	Limitations of marketing research
13.	Meaning of product
14.	Objective of product
15.	Product classification
16.	e.stages of product life cycle (PLC)
17.	Factors affecting life cycle of a product
18.	Product and planning – genesis and importance.
19.	Meaning of new product development
20.	Principles of new product development
21.	Stages in new product development
22.	Concept testing and test marketing
23.	Causes of product failure
24.	Concept of product mix
25.	Concept of product line
26.	Factor affecting a new product development
27.	Meaning of marketing orientation.
28.	New product development speed
29.	New product development strategies
30.	New product development team
31.	Technology and top management support
32.	Concept and significance of pricing
33.	Objectives of pricing
34.	Factor affecting price determination
35.	Pricing policies
36.	Demand oriented pricing
37.	Cost oriented pricing
38.	Competition oriented pricing
39.	Value bases pricing
40.	Product life cycle and pricing
41.	Market segmentation
42.	Major bases for segmentation
43.	Criteria of effective segmentation
44.	Importance of marketing segmentation
45.	Selection of target marketing segmentation

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Siddharth Pandey

Course Name: B.Com

Semester : V

Paper Name : Principles and practices of life and property insurance -I

Paper Code : 5 COMTH 7A

Year: 2021-2022

Lecture No.	Topic
1.	Nature of insurance and definition of insurance
2.	Insurance – features
3.	Kinds of insurance
4.	Functions of insurance
5.	Importance of insurance
6.	Limitations of insurance
7.	Characteristic of an Insurance Contract
8.	Principle of Co-operation
9.	Principle of probability
10.	Insurable interest
11.	Utmost good faith
12.	Indemnity, subrogation, principle of insurance.
13.	The principle of Cause Proxima
14.	The principle of Indemnity
15.	Over insurance and under insurance.
16.	Double insurance and re-insurance
17.	Policy conditions
18.	Conditions relating to commencement of Risk
19.	Condition of Premium
20.	Condition relating to continuous policies
21.	Salient features of assignment
22.	General conditions of an assignment
23.	Difference between nomination and assignment
24.	Features of life insurance
25.	Procedure of taking a like insurance
26.	Kinds of life insurance policy
27.	Whole life insurance policy
28.	Endowment policies and term policies
29.	Annuities policies of life insurance
30.	Insurance premium
31.	Types of premium
32.	Factor affecting the premium of life insurance policy
33.	Methods of premium
34.	Computation of premium
35.	Natural premium plan
36.	Level premium plan
37.	Mortality table
38.	Sources of mortality information
39.	Construction of mortality table.
40.	Objects of valuation
41.	Procedure for ascertaining P/L in Life Insurance business
42.	Sources of surplus
43.	Methods of surplus
44.	Classification of Bonus
45.	Kinds of bonuses

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Mrs. Juhi Jaiswal

Course Name: B.Com

Semester : V

Paper Name : Banking Law and Practices- I

Paper Code : 5 COMTH 17B

Year: 2021-2022

Lecture No.	Topic
1.	Definition of customer, bank and functions
2.	General relationship between bank and customer
3.	Special relationship between bank and customer
4.	Rights and duties of Banker
5.	Termination of relationship by Law
6.	Voluntary termination of relationship by customer
7.	Bank Pass Book
8.	Customer Account and its types
9.	Opening of a bank account
10.	Operation of bank account
11.	Special customers of bank – Minor and Married women
12.	Special customer- Lunatic, Drunkard, Joint Account
13.	Special customers – Company. Firm and Joint Stock Company
14.	Negotiable Instruments Act, 1881 – Introduction
15.	Promissory Note , Bill of Exchange and cheques
16.	Endorsement and crossing of cheques
17.	Payment and collection of cheques
18.	Statutory protection granted to Banker
19.	Significant characteristics of Negotiable Instruments
20.	Parties to Promissory Note, Bills and cheques
21.	Discharge from liability
22.	Holder in due course and payment in due course
23.	Amendments made in the law
24.	Employment of bank funds – Introduction
25.	Principles of employment of bank fund.
26.	Cash Reserves
27.	Non earning assets
28.	Money at calls and short notices
29.	Investment and its types
30.	Loans and types of loans
31.	Advances and types of advances
32.	Discounting of bills
33.	Modes of securing advances
34.	Types of securities
35.	Indemnity – Rights of Indemnity holder.
36.	Indemnity Bond
37.	Guarantee and its features
38.	Continuing guarantee and discharge of liability
39.	Collateral securities – meaning and types
40.	Lien – meaning, working and its types
41.	Pledge – meaning, working and types
42.	Difference between Pledge and Lien
43.	Mortgage –m meaning working and types
44.	Hypothecation – meaning working and types
45.	Difference between Mortgage and Hypothecation.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Siddharth Pandey

Course Name: B.Com

Semester : V

Paper Name : Insurance Law, Salesmanship and Risk Management

Paper Code : 5 COMTH 18A

Year: 2021-2022

Lecture No.	Topic
1.	Introduction of insurance contract
2.	Basic insurance contract
3.	Principle of contract affecting insurance.
4.	Difference between insurance contract and general contract
5.	A brief history of insurance legislation in India
6.	The Insurance Act, 1938
7.	Prohibition of Insurance Act, 1938
8.	The important provisions of the Act, 1932
9.	Appointment of authority of Insurance
10.	Provisions applicable to insurers
11.	Registration of insurance business
12.	Renewal of registration of insurance
13.	Certification of soundness of terms of life insurance
14.	Powers of controller regarding returns
15.	Insurance business in rural of social sector
16.	Control over management
17.	Power of authority to remove managerial person from office
18.	The life Insurance Corporation Act, 1956
19.	Establishment of Life Insurance Corporation of India
20.	Constitution of the Corporation
21.	Functions of the Corporation
22.	Power to impose conditions.
23.	Transfer of assets and liabilities of insurers carrying on control business
24.	General effect of vesting of controlled business
25.	Annual report of activities of Corporation
26.	Insurance Regulatory and Development Authority Act, 1999
27.	Regulatory and development authority
28.	Reasons for selling insurance
29.	Obtaining prospects: selling tactics
30.	Essentials for a successful insurance salesman
31.	Canvassing
32.	Arguments for insurance
33.	Objection to insurance and recommendations
34.	Insurance agent – Qualification, training
35.	Functions, disqualification of Agents.
36.	Obtaining prospects ; selling tactics
37.	Working of an Insurance Agent
38.	Insurance Agent's service regarding
39.	Nomination and assignment
40.	Alterations maturity
41.	Branch Manager ; Appointment, qualifications
42.	Training, duties of Branch Manager
43.	Responsibilities of Branch Manager
44.	Functions of Branch Manager
45.	Role of Branch Manager

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Luvkush Yadav

Course Name: B.Com

Semester : V

Paper Name : Foreign Exchange Practices and Problems-I

Paper Code : 5 COMTH 18B

Year: 2021-2022

Lecture No.	Topic
1.	Definition of Foreign Exchange
2.	Meaning of Foreign Exchange
3.	Concept of Foreign Exchange
4.	Need of Foreign Exchange
5.	Importance of Foreign Exchange
6.	Limitations of Foreign Exchange System
7.	Functions of Foreign Exchange
8.	Difference between Foreign and Domestic Exchange
9.	Documents used in foreign trade – Introduction
10.	Invoices – Introduction and meaning
11.	Invoices – Types and classification
12.	Invoices – Characteristics and importance
13.	Bill of lading – Introduction
14.	Bill of lading –Advantages and Types.
15.	Bill of Exchange – Introduction, meaning
16.	Bill of Exchange – Types and uses
17.	Insurance – Introduction and meaning
18.	Insurance Policy – uses and advantages
19.	Claims under Insurance of Foreign disputes
20.	Letter of credit – Introduction and meaning
21.	Balance of payment- Introduction, meaning
22.	Types of Accounts in Balance of payment
23.	Classification of Accounts and Explanation.
24.	Disequilibrium in Balance of Payments
25.	Remedial Measures in Balance of Payments disequilibrium
26.	Balance of trade – meaning and concept.
27.	Difference of Balance of Trade and Balance of Payment
28.	International Payment – concept.
29.	International Payment Mechanism
30.	Instruments of External Payments
31.	Rate of Exchange – Introduction
32.	Methods of Exchange Rate
33.	History of Exchange Mechanism
34.	Foreign Exchange Market
35.	Derivatives and types
36.	Forward Vs. Future market
37.	Spot and Forward Transactions.
38.	Options and types
39.	Swaps in International Trade
40.	Arbitrage, Hedgers, Speculations.
41.	Foreign trade Risks and Insurance – Introduction
42.	Political Risk
43.	Commercial risks
44.	Export Credit Guarantee Scheme
45.	Export Houses and SEZ.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Mrs. Juhi Jaiswal

Course Name: B.Com

Semester : VI

Paper Name : Income Tax Laws and Accounts - II

Paper Code : 6 COMTH 13

Year: 2021-2022

Lecture No.	Topic
1.	Capital Gain – Introduction and definition
2.	Computation of long term and short term capital gain
3.	Computation of cost of Acquisition and Improvement
4.	7 Provisos related to S.4B basis of chargeability
5.	Full value consideration
6.	Computation of Capital Gain in special cases
7.	Exempted Income from Capital Gains S. 54 and S 54B
8.	Exemption u/s 54EC, 54EE and 54F + Practical question.
9.	Exemption u/s 54G, 54GA and 54GB + Practical question.
10.	Practical Questions on Capital Gain (short)
11.	Practical Questions on Capital Gain (long)
12.	Practical Questions on Capital Gain (long)
13.	Practical Questions on Capital Gain (long)
14.	Income from other sources - Introduction
15.	Income chargeable to Tax under IFOS
16.	Bond Washing Transactions and allowable deductions.
17.	Deductions not allowed and Practical questiona
18.	Practical questions (short)
19.	Practical questions (long)
20.	Practical questions (long)
21.	Clubbing of income, Types of Assessment
22.	Deductions under Chapter VIA, General principles
23.	Deduction u/s 80C, 80CCC, 80 CD, 80 CCE, 80D and 80 DD
24.	Deduction u/s 80 DDB, 80E, 80EE, 80 EEA and 80 EEB
25.	Deduction u/s 80G, 80GG, 80GGA, 80 GGB and 80 GGC
26.	Deduction u/s 80 IA, 80IAB, 80 IAC, 80 IB, 80 IBA, 80 IC and 80 IE
27.	Deduction u/s 80 JJA, 80 JJAA, 80 LA, 80P and 80 PA
28.	Deduction u/s 80 QQB, 80 RRB, 80 TTA, 80 TTB and 80U
29.	Practical questions (short)
30.	Practical questions (Long)
31.	Practical questions (Long)
32.	Computation of Total Income of Individuals
33.	Practical questions (Long)
34.	Practical questions (Long)
35.	Practical questions (Short)
36.	Assessment of Individual Concept + illustrations
37.	Illustrations on Assessment of individual
38.	Practical questions (Short)
39.	Practical questions (Long)
40.	Practical questions (Long)
41.	Assessment of Hindu Undivided Family
42.	Illustration and Practical Questions (short)
43.	Practical questions (Long)
44.	Filing of Return, Rebates and Relief, PAN
45.	Powers of CBDT and Assessing Officer and TDS

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Luvkush Yadav

Course Name: B.Com

Semester : VI

Paper Name : Corporate Accounting -II

Paper Code : 6 COMTH 14

Year: 2021-2022

Lecture No.	Topic
1.	Amalgamation of Companies - Introduction
2.	Amalgamation in the nature of merger
3.	Amalgamation in the nature of purchase
4.	Purchase consideration
5.	Pooling of interest method
6.	Purchase method
7.	Practical Problem
8.	Entries relating to realization expenses
9.	Accounting entries
10.	Practical problem
11.	Reconstruction of companies – Introduction.
12.	External reconstruction
13.	Internal reconstruction
14.	Accounting entries
15.	Practical problem
16.	Accounts of holding companies : Introduction
17.	Holding Companies : its rational legal definition
18.	Advantages and disadvantages
19.	Consolidated Balance Sheet
20.	Minority interest
21.	Practical Problem
22.	Cost of Control
23.	Pre-acquisition profit
24.	Post acquisition profit
25.	Practical problems
26.	Accounts of Banking Companies : Introduction
27.	Accounting requirement of banking companies
28.	Outline of the accounting procedure
29.	Practical Problem
30.	Slip system
31.	Final accounts in Form A : Detail study
32.	Final Accounts in Form B : Detail study
33.	Practical problems
34.	Accounts of Insurance Companies : Introduction
35.	Accounting requirements of Insurance Companies
36.	Advantage and disadvantage
37.	Financial statement of general insurance business
38.	Accounts or financial statement of insurance companies. .
39.	Valuation and profit calculation of LIC
40.	Revenue Account of fire and marine insurance
41.	P & L Account of fire and marine insurance
42.	P & L Approximation account of fire and marine insurance
43.	Bonus in reduction of premium
44.	The Balance Sheet (Form A) – A detailed study
45.	Practical Problem

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Richa Bhargava

Course Name: B.Com

Semester : VI

Paper Name : Human Resource Management II

Paper Code : 6 COMTH 15

Year: 2021-2022

Lecture No.	Topic
1.	Meaning, concept and need of Human Relations
2.	Factors affecting Human Relations
3.	Concept of wage and salary administration
4.	Purpose of wage and salary administration
5.	Factors affecting wage and salary administration
6.	Concept of Performance Appraisal – definition.
7.	Features and need of Performance Appraisal
8.	Meaning, concept, need of Potential Appraisal
9.	Process of Appraisal
10.	Performance Appraisal vs. Potential Appraisal
11.	Concept, meaning and definition of Industrial Relations
12.	Need/Objectives of Industrial Relations.
13.	Meaning and definition of Industrial Dispute
14.	Causes of Industrial Dispute
15.	Prevention of Industrial Dispute
16.	Settlement of Industrial Dispute
17.	Managing of Good Industrial Relations.
18.	Meaning and concept of Discipline
19.	Causes of indiscipline
20.	Disciplinary procedure
21.	Meaning, concept and characteristics of Leadership
22.	Leadership functions
23.	Leadership qualities
24.	Leadership styles
25.	Leadership styles
26.	Specific styles of Leadership.
27.	Meaning, concept and features of Motivation
28.	Importance of Motivation.
29.	Factors of Motivation
30.	Theory of Motivation, Mc-Gregor's X and Y theory
31.	Theory Z
32.	Maslow's Need Hierarch Theory
33.	Herzberg's Motivation theory
34.	Meaning, concept and need of VRS
35.	Steps for introducing an implementing VRS
36.	Advantages of VRS
37.	Disadvantages of VRS
38.	Exit interview, format and exit interview
39.	Meaning, concept and objectives of HR Audit
40.	Significance of HRA, Scope of HRA
41.	Problems in HR audit, Human Resource Research
42.	Objectives of Human Resource Research
43.	Types of Human Resource research
44.	Tools and techniques of HRR
45.	Research procedures.

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Mareshah Dutt

Course Name: B.Com

Semester : VI

Paper Name : Practices of Marketing Management

Paper Code : 6 COMTH 16

Year: 2021-2022

Lecture No.	Topic
1.	Promotion Mix: Personal selling, sales promotion.
2.	Personal selling – meaning and definition
3.	Methods of personal selling
4.	The process of personal selling.
5.	Sales Promotion concept and definitions.
6.	Objective of Sales promotion.
7.	Role and importance of sales promotion.
8.	Limitations of sales promotion
9.	Advertising meaning definitions
10.	Role and importance of advertising
11.	Limitations of Advertising
12.	Media Advertising definition.
13.	Factors affecting Media Advertisements
14.	Selection decision of media advertising
15.	Difference between advertising and publicity
16.	Concept of rural marketing
17.	Significance and importance of rural marketing
18.	Difficulties in rural marketing
19.	Meaning of channels of distribution
20.	Role of importance of marketing channels
21.	Classification of marketing channels
22.	Distribution system of marketing channels
23.	Factors affecting choice of channels of distribution.
24.	Concept and meaning of wholesaler
25.	Functions of wholesaler
26.	Services of wholesaler
27.	Meaning of Retailers
28.	Functions of retailers
29.	New retailing system
30.	Meaning of marketing ethics and social responsibility
31.	Social criticism of marketing
32.	Citizen and public action of marketing ethics
33.	Rationale or need for ethics in marketing
34.	Ethical issues related to 4Ps of marketing
35.	Concept and nature of direct marketing.
36.	Importance of direct marketing
37.	Modes of direct marketing
38.	Growth and benefits of direct marketing
39.	Digital or online marketing
40.	Concept of digital marketing
41.	Benefits of digital marketing
42.	Tools of digital marketing
43.	Digital marketing in India
44.	Issue of digital marketing
45.	Limitations of online marketing

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Siddharth Pandey

Course Name: B.Com

Semester : VI

Paper Name : Principles and Practices of Life and Property Insurance -II

Paper Code : 6 COMTH 17A

Year: 2021-2022

Lecture No.	Topic
1.	Procedure for settlement of maturity claims
2.	Guidelines for maturity claims
3.	Special circumstances for making claim payment
4.	Procedure for death claims
5.	Ombudsman
6.	General information relating to fire insurance
7.	Need for fire insurance
8.	Fire Insurance Contract
9.	Features of fire insurance contract.
10.	Scope of fire insurance
11.	Ordinary scope of fire insurance
12.	Risk covered under fire insurance.
13.	Comprehensive scope of fire insurance
14.	Physical and moral hazards in fire insurance
15.	Physical hazards in fire insurance
16.	Moral hazards in fire insurance
17.	Principle of fire insurance
18.	Difference between fire and life insurance contracts
19.	Procedure for taking a fire insurance policy
20.	Fire insurance – rate fixation
21.	Types of fire policies
22.	Fire Policy conditions
23.	Procedure for settlement of claims
24.	Subject matter of marine insurance.
25.	Development of marine insurance
26.	Marine Insurance Contract
27.	Marine Insurance characteristics
28.	Express and implied warranties
29.	Type of marine policies
30.	Marine insurance policy conditions
31.	Marine Losses – Jettison
32.	Types of marine losses
33.	Total loss of marine insurance
34.	Partial loss of marine insurance
35.	Particulars average loss
36.	Computation of particulars average loss
37.	General average loss of marine insurance.
38.	Types of general average loss
39.	General average contribution
40.	Salvage charges of marine loss
41.	Particular charges of marine loss
42.	Settlement of general average loss
43.	Settlement of claims in marine insurance
44.	Documents required for claims
45.	Claim documents for partial loss

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Mrs. Juhi Jaiswal

Course Name: B.Com

Semester : VI

Paper Name : Banking Law and Practices-II

Paper Code : 6 COMTH 13

Year: 2021-2022

Lecture No.	Topic
1.	Securities and Advances – Introduction
2.	General principles of secured advances
3.	Types of securities
4.	Security against Stock Exchange and Goods
5.	Precautions by banker in case of Stock Exchange and goods
6.	Document of title of goods and precautions by banker
7.	Advance against Life Insurance policies
8.	Precautions by banker while providing advance on above
9.	Advance against immovable property
10.	Precautions by banker on above advance
11.	Advance against fixed deposit receipts and book debts.
12.	Precautions by banker on above advance
13.	Banking Regulation Act – Introduction
14.	Highlights and importance of Act
15.	Opening of new Bank and branch licensing
16.	Issue, suspension of bank and its revocation
17.	Inspection of bank offices
18.	Branch expansion and its process
19.	Bank books, records and returns
20.	Disclosure of financial statement of banks
21.	Submission of Returns to RBI
22.	Bank Accounts and Audit
23.	Corporate Governance of banks
24.	Norms of Bank financing
25.	Brief study of Recommendations of Tondon Committee
26.	Brief study of Recommendations of K. Kannan Committee
27.	Economic reforms in Banking Sector in India
28.	Bank financing in liberalized Regime
29.	Problems identified by Narsimham Committee
30.	Narsimham Committee Report I - 1991
31.	Narsimham Committee Report II – 1998
32.	Recommendations made by Narsimham Committee
33.	Evaluation of Narsimham Committee Report
34.	Special Banking Problems in India
35.	India banking - challenges ahead
36.	Present position of Indian Banking and challenges ahead
37.	Banking efficiency – concept
38.	Drivers of Banking efficiency
39.	Measures of Banking efficiency
40.	Conceptual framework of Banking efficiency
41.	Bank fraud – concept
42.	Classification of bank frauds
43.	Reporting of frauds to RBI
44.	Guidelines of reporting frauds
45.	Corporate Governance

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr.Siddharth Pandey

Course Name: B.Com

Semester : VI

Paper Name : Insurance laws, Salesmanship and risk management II

Paper Code : 6 COMTH 18A

Year: 2021-2022

Lecture No.	Topic
1.	Development officer – introduction
2.	Appointment of Development Officer
3.	Training of Development Officer
4.	Functions of Development Officer according to Act.
5.	General functions of Development Officer
6.	Power of Development Officer
7.	Control activities of Development Officer
8.	Meaning of Risk
9.	Nature and source of risk
10.	Classification of risk
11.	Pure vs. speculative risk
12.	Dynamic vs. static risk
13.	Fundamental vs. Particular risk
14.	Risk Management
15.	Principle of Risk Management
16.	Risk Management and strategies
17.	Objectives of Risk Management
18.	Scope of risk management
19.	Risk Management process
20.	Risk Analysis
21.	Risk Control
22.	Risk Financing
23.	Interrelation of risk analysis, risk control and financing
24.	Risk Management and responsibilities
25.	Problem of risk management – Basic characteristics
26.	Insurance and risk management introduction
27.	Insurance and risk management – basic characteristics
28.	Pooling of losses
29.	Risk transfer
30.	Indemnification – Introduction
31.	Methods of indemnification
32.	Rules regarding indemnity payment
33.	Insurance as a risk management tool
34.	Elements of insurance transactions
35.	Selection of insurance coverages
36.	Guidelines for insurance protection
37.	Selection of an insurer
38.	Negotiation of terms
39.	Insuring clause of exclusion
40.	Excluded losses and uninsurable
41.	Notice of loss, Proof and Appraisal of losses
42.	Cancellation of losses
43.	Periodic review of insurance programme
44.	Importance of period reviews
45.	Noteworthy points related to period review of Insurance Programme

Teacher's Signature

TEACHING PLAN

Department : Commerce

Name of the Teacher: Dr. Luvkush Yadav

Course Name: B.Com

Semester : VI

Paper Name : Foreign Exchange Practices and problems - II

Paper Code : 6 COMTH 18B

Year: 2021-2022

Lecture No.	Topic
1.	Export Credit in India – Introduction and meaning
2.	Packing credits
3.	Liquidation of Packing Credits
4.	Pre-shipment and Post shipment credits
5.	Export credit in foreign currency
6.	Pre-shipment credit in foreign currency
7.	Post-shipment credit in foreign currency
8.	Export Finance to overseas importers
9.	Shipping finance – Credit Risk Insurance
10.	Export Credit Guarantee Corporation
11.	EXIM Banks in India
12.	Role of EXIM Banks in International trade.
13.	Liberalized Exchange Rate Mechanism – Detailed study
14.	Basic features of LERMs
15.	Modified LERMs – Salient features
16.	Advantages of Modified LERMs
17.	Tarapora Committee Report of 200 – Objectives
18.	Recommendations of Tarapora Committee
19.	Evaluation of Tarapora Committee
20.	Implementation of Tarapora Committee Outcome
21.	Report II of 2006 on Capital Account Convertibility
22.	Objectives of Report II of 2006
23.	Recommendations of Report II of 2006
24.	Evaluation of Report II of 2006
25.	Implementation of Report II of 2006
26.	Capital Account Convertibility – Introduction
27.	Characteristics of CAC
28.	Reasons for introduction of CAC in India
29.	Inward Remittance – Introduction
30.	Procedure of foreign Remittance
31.	Remittance Rules in India
32.	RBI guidelines for foreign remittances
33.	Outward remittance – Introduction
34.	Procedure of Outward Remittance
35.	Remittance Rules related to Outward Remittances
36.	RBI Guidelines for Outward Remittance
37.	Non Resident Accounts – Introduction
38.	Procedure of opening Non Resident Accounts
39.	Facilities available to Non Residents
40.	Tax concession available in India
41.	Arithmetic of Exchange Rate – Introduction
42.	Customer's calculation of Spot and forward rates
43.	Banker's calculation of Spot and forward rates
44.	Objectives and features of Arithmetic of Exchange Rate
45.	Spot and forward rate calculator.

Teacher's Signature