

# **GOVERNMENT COLLEGE BHATTU KALAN**

## **DEPARTMENT OF COMMERCE**

### **SESSION 2024-25**

### **LESSON PLAN**

#### **BCOM-5<sup>TH</sup> SEMESTER**

#### **FINANCIAL MANAGEMENT (BC5.1)**

**Name of the Assistant Professor: Dr. Vikrant Mohan**

Week	Date	Topics
1	July 22-27	Nature and Scope of Financial management
2	July 29-August 3	Financial management organization and scope
3	August 5-10	Financial Planning
4	August 12-17	Financial Forecasting
5	August 19-24	Cost of Capital
6	August 26-31	Cost of Capital
7	September 2-7	Sources of finance-1, Sources of finance-2
8	September 9-14	Capitalization
9	September 16-21	Capital Structure
10	September 23-28	Dividend Policy
11	September 30- October 5	Capital Budgeting
12	October 7-12	Capital Budgeting
13	October 14-19	Operating and Financial Leverage
14	October 21-26	Working Capital Management
15	November 4-9	Management of Cash
16	November 11-16	Management of receivables
17	November 18-22	Inventory Management

## BCOM-5<sup>TH</sup> SEMESTER

### PRINCIPLES OF MARKETING BC 5.2

**Name of the Assistant Professor: Dr. Vikrant Mohan**

Week	Date	Topics
1	July 22-27	Nature and scope of Marketing
2	July 29-August 3	Marketing Environment
3	August 5-10	Consumer Behavior,
4	August 12-17	Market Segmentation and Classification
5	August 19-24	Product: Concept, Importance, Classification, Product Mix strategies
6	August 26-31	Branding, Packaging and labeling
7	September 2-7	Product life Cycle
8	September 9-14	New Product Development Process
9	September 16-21	Product Pricing
10	September 23-28	Distribution Channels
11	September 30- October 5	Wholesaling, Retailing
12	October 7-12	Promotion Mix, Advertising
13	October 14-19	Personal Selling
14	October 21-26	Publicity and Public Relations,
15	November 4-9	Sales promotion
16	November 11-16	Recent Trends in Marketing
17	November 18-22	Presentation

## BCOM-5<sup>TH</sup> SEMESTER

### COST ACCOUNTING BC 5.3

**Name of the Assistant Professor: Sh. Rajesh Kumar**

Week	Date	Topics
1	July 22-27	Meaning, objectives and advantages of cost accounting; Difference Between cost accounting and financial accounting;
2	July 29-August 3	Cost concepts and classifications;
3	August 5-10	Elements of cost; Installation of a costing system; Role of a cost accountant in an organization
4	August 12-17	Materials
5	August 19-24	Labour
6	August 26-31	Overheads
7	September 2-7	Unit costing
8	September 9-14	Unit costing
9	September 16-21	Job costing
10	September 23-28	Contract costing
11	September 30- October 5	Contract costing
12	October 7-12	Process Costing
13	October 14-19	Process Costing
14	October 21-26	Integral and non-integral systems
15	November 4-9	Reconciliation of Cost and financial accounts
16	November 11-16	Practical Problems
17	November 18-22	Practical Problems

## **BCOM-5<sup>TH</sup> SEMESTER**

### **INTERNATIONAL BUSINESS BC 5.4**

**Name of the Assistant Professor: Dr. Vikrant Mohan**

Week	Date	Topics
1	July 22-27	Introduction to International Business
2	July 29-August 3	Globalization
3	August 5-10	Complexities of international business
4	August 12-17	Modes of entry into International business
5	August 19-24	International Business Environment
6	August 26-31	Trends in India's foreign trade.
7	September 2-7	Theories of International Trade
8	September 9-14	Tariff and non-tariff measures
9	September 16-21	Balance of payment account and its components
10	September 23-28	WTO – Its objectives, principles, Organizational structure and functioning
11	September 30- October 5	UNCTAD,
12	October 7-12	World Bank
13	October 14-19	IMF
14	October 21-26	Regional Economic Co-operation
15	November 4-9	International Financial Environment
16	November 11-16	Foreign Trade promotion measures
17	November 18-22	Foreign Trade organizations in India

## **BCOM-5<sup>TH</sup> SEMESTER**

### **ADVERTISEMENT BC 5.6**

**Name of the Assistant Professor: Sh. Rajesh Kumar**

Week	Date	Topics
1	July 22-27	Communication Process
2	July 29-August 3	Communication Mix and Advertising
3	August 5-10	Communication Mix and Advertising
4	August 12-17	Advertising- Meaning and Scope
5	August 19-24	Economic and Social Aspects of Advertising.
6	August 26-31	Types of Advertising.
7	September 2-7	Advertising Objectives
8	September 9-14	Audience Analysis
9	September 16-21	Advertising Budget
10	September 23-28	Media planning and Scheduling.
11	September 30- October 5	Creative Aspects of Advertising
12	October 7-12	Measuring Advertising Effectiveness
13	October 14-19	Advertising Agency- Role , types and Selection
14	October 21-26	Advertising and consumer Behaviour
15	November 4-9	Legal and Ethical Aspects of Advertising.
16	November 11-16	Type of Advertising Media.
17	November 18-22	Revision

## **BCOM-3<sup>RD</sup> SEMESTER**

### **BUSINESS STATISTICS BC 3.2**

**Name of the Assistant Professor: Dr. Vikrant Mohan**

Week	Date	Topics
1	July 22-27	Statistics- Introduction
2	July 29-August 3	Classification of numerical data
3	August 5-10	Measures of Central Tendency
4	August 12-17	Measures of Central Tendency
5	August 19-24	Measures of Dispersion
6	August 26-31	Measures of Dispersion
7	September 2-7	Measures of Skewness
8	September 9-14	Correlation Analysis
9	September 16-21	Correlation Analysis
10	September 23-28	Regression Analysis
11	September 30- October 5	Regression Analysis
12	October 7-12	Index Numbers
13	October 14-19	Index Numbers
14	October 21-26	Time Series Analysis
15	November 4-9	Time Series Analysis
16	November 11-16	Probability
17	November 18-22	Probability

## **BCOM-3<sup>RD</sup> SEMESTER**

### **INCOME TAX LAW AND PRACTICE BC 3.3**

**Name of the Assistant Professor: Sh. Rajesh Kumar**

Week	Date	Topics
1	July 22-27	Income Tax – An overview
2	July 29-August 3	Income Tax – An overview
3	August 5-10	Residential Status and Tax Liability
4	August 12-17	Residential Status and Tax Liability
5	August 19-24	Income Exempted from Tax
6	August 26-31	Income From Salary
7	September 2-7	Income From Salary
8	September 9-14	Income from House Property
9	September 16-21	Income from House Property
10	September 23-28	Profits and gain from Business and Profession.
11	September 30- October 5	Profits and gain from Business and Profession.
12	October 7-12	Capital Gains
13	October 14-19	Capital Gains
14	October 21-26	Income from Other Sources
15	November 4-9	Income from Other Sources
16	November 11-16	Agriculture Income- Introduction
17	November 18-22	Revision

## **BCOM-3<sup>RD</sup> SEMESTER**

### **Management Principles and Applications BC 3.4**

**Name of the Assistant Professor: Sh. Rajesh Kumar**

Week	Date	Topics
1	July 22-27	Management: Introduction,
2	July 29-August 3	Nature and Scope, Management: Science Art and Profession
3	August 5-10	History and Approaches to Management
4	August 12-17	Planning and Type
5	August 19-24	Environmental analysis and diagnosis
6	August 26-31	Decision Making Concept and related issues, Techniques,
7	September 2-7	Decision Making
8	September 9-14	Organizing: Concept, Process and Types
9	September 16-21	Span of Management
10	September 23-28	Types of Authority, Forms of organization structure and
11	September 30- October 5	Delegation of authority and Decentralization,
12	October 7-12	Motivation: Concept and Theories
13	October 14-19	Staffing: Concept and Process
14	October 21-26	Leadership: Importance and Theories
15	November 4-9	Environmental Analysis and diagnosis
16	November 11-16	Controlling: Concept and Process
17	November 18-22	Control techniques and Emerging Issues in Management

## **BCOM-3<sup>RD</sup> SEMESTER**

### **INDIAN ECONOMY BC 3.5(1)**

**Name of the Assistant Professor: Dr. Vikrant Mohan**

Week	Date	Topics
1	July 22-27	Economic System: Capitalist, Socialist and Mixed Economy,
2	July 29-August 3	Developing and Developed economies and Major Issues of Development in India
3	August 5-10	Features of Indian Economy
4	August 12-17	Comparison of Indian Economy with developed Economies
5	August 19-24	Structural Shifts with economic development in India
6	August 26-31	Relative importance of Agriculture
7	September 2-7	Relative importance of Industry and Services
8	September 9-14	Infrastructure
9	September 16-21	Classical and Structuralism views on Trade and Development
10	September 23-28	Electric views on Trade and Development
11	September 30- October 5	Export Promotion
12	October 7-12	Import Substitution
13	October 14-19	Foreign Trade
14	October 21-26	Foreign Trade and Economic Growth
15	November 4-9	Terms of Trade
16	November 11-16	Gains from Trade
17	November 18-22	Revision

## BCOM-3<sup>RD</sup> SEMESTER

### COMPUTER APPLICATION IN BUSINESS BC 3.6(1)

Name of the Assistant Professor: Dr. Vikrant Mohan

Week	Date	Topics
1	July 22-27	<b>Introduction to word Processing:</b> Uses of word processing, Word processing concepts
2	July 29-August 3	Use of Templates, Working with word document
3	August 5-10	Find and replace text Editing text, Formatting, Spell check Types of formatting
4	August 12-17	Autocorrect, Auto text, Bullets and numbering, Paragraph Formatting, Indent and spacing, Page Formatting, Header and footer,
5	August 19-24	Inserting Table, Inserting Pictures and Video, Mail Merge,
6	August 26-31	Creating Business document Printing document
7	September 2-7	<b>Introduction to presentation:</b> Basics of presentations: Slides, Uses of presentations
8	September 9-14	Drawing, Editing, Inserting: Tables, Images, texts, Symbols, Media, Design
9	September 16-21	Transition, Animation, Slideshow
10	September 23-28	Creating Business Presentations
11	September 30- October 5	<b>Spreadsheet:</b> Spreadsheet concepts, Managing worksheets, Formatting Entering data. Editing and Printing a worksheet
12	October 7-12	Handling operators in formula
13	October 14-19	Project involving multiple spreadsheets, Organizing: Charts, graphs
14	October 21-26	Spreadsheet functions: Mathematical, Statistical, Financial, Logical
15	November 4-9	Date and Time, reference, Database, Text functions
16	November 11-16	<b>Creating Business spreadsheet:</b> In the area of Payroll statements, Depreciation Accounting
17	November 18-22	Creating spreadsheet in the area of Graphical representation of data, Frequency distribution, statistical parameters, Correlation and Regression

# **BCOM-1<sup>ST</sup> SEMESTER**

## **FINANCIAL ACCOUNTING (DSC 101)**

**Name of the Assistant Professor: Sh. Rajesh Kumar**

Week	Date	Topics
1	July 22-27	Introduction-Nature of financial Accounting, scope, objects and limitations
2	July 29-August 3	Accounting concepts and conventions.
3	August 5-10	Depreciation Accounting: Meaning of deprecation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting.
4	August 12-17	Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6.
5	August 19-24	Conceptual Frame Work for preparation and presentation of financial statements –Capital and Revenue.
6	August 26-31	Deferred revenue expenditure – Capital and revenue receipts
7	September 2-7	Final Accounts of Sole Proprietor
8	September 9-14	Final Accounts of Sole Proprietor
9	September 16-21	Common Errors- Classification of errors; Location of errors, Rectification of errors; Suspense account; Effect on profit.
10	September 23-28	Accounting for Hire Purchase Transactions-Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession
11	September 30-October 5	Consignment Accounts–Meaning, features, consignee's commission, account sales, accounting treatment in the books of consignor & consignee.
12	October 7-12	Accounting for Inland Branches- Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system.
13	October 14-19	Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.
14	October 21-26	Accounting For Dissolution of the Partnership Firm
15	November 4-9	Accounting of Dissolution of the Partnership Firm Including Insolvency of partners,
16	November 11-16	Sale to a limited company and piecemeal distribution .
17	November 18-22	PRACTICAL PROBLEMS

# **BCOM-1<sup>ST</sup> SEMESTER**

## **BUSINESS MANAGEMENT (DSC 102)**

**Name of the Assistant Professor: Sh. Rajesh Kumar**

Week	Date	Topics
1	July 22-27	Management: Introduction, Nature and Scope,
2	July 29-August 3	Levels, Process and Significance of management
3	August 5-10	Development of Management thought-classical, neo classical
4	August 12-17	Development of Management thought-contingency and contemporary
5	August 19-24	Planning
6	August 26-31	Decision Making Concept and related issues, Techniques,
7	September 2-7	Decision Making
8	September 9-14	Management by Objective
9	September 16-21	Organizing: Concept, Process and Types
10	September 23-28	Span of Management
11	September 30- October 5	Types of Authority, Forms of organization structure and
12	October 7-12	Delegation of authority and Decentralization,
13	October 14-19	Direction, Motivation: Concept and Theories
14	October 21-26	Staffing: Concept and Process
15	November 4-9	Leadership and communication, coordination
16	November 11-16	Controlling: Concept and Process
17	November 18-22	Techniques of Control Relationship between planning and control



## **BCOM-1<sup>ST</sup> SEMESTER**

### **BUSINESS LAW BC (DSC 103)**

**Name of the Assistant Professor: Dr. Vikrant Mohan**

Week	Date	Topics
1	July 22-27	Overview of business law
2	July 29-August 3	Introduction to Indian contract act 1872
3	August 5-10	Contract meaning, characteristics and kinds
4	August 12-17	Essentials of valid contract
5	August 19-24	Offer, Acceptance
6	August 26-31	Contractual capacity and consent of parties
7	September 2-7	Lawful consideration and object,
8	September 9-14	Void Agreement, Quasi contracts
9	September 16-21	Performance and Discharge of contracts
10	September 23-28	Remedies of breach of contract,
11	September 30- October 5	Contract of Indemnity and guarantee
12	October 7-12	Contract of Bailment and Pledge,
13	October 14-19	Contract of agency
14	October 21-26	Sales of goods act, Contract of sales
15	November 4-9	Conditions and Warranties, Transfer of property and ownership
16	November 11-16	Performance of contract of sales, Unpaid seller
17	November 18-22	Case Law

## **BCOM-1<sup>ST</sup> SEMESTER**

### **BANKING OPERATIONS (MIC 101)**

**Name of the Assistant Professor: Dr. Vikrant Mohan**

Week	Date	Topics
1	July 22-27	Introduction: Origin of banking; Definition,
2	July 29-August 3	Types of deposits
3	August 5-10	Banker and customer relationship; General and special types of customers;
4	August 12-17	Origin and growth of Commercial banks in India;
5	August 19-24	Financial Services offered by banks; Changing role of commercial banks,
6	August 26-31	Types of banks
7	September 2-7	Procedure for Opening of Deposit Account: Application form Introduction, Proof of residence, Specimen signature and Nomination
8	September 9-14	Know your Customer (KYC) guidelines;
9	September 16-21	Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips,
10	September 23-28	Issue of pass book, Current Savings or Recurring deposits,
11	September 30- October 5	Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit,
12	October 7-12	Closure of accounts, Transfer of accounts to other branches;

13	October 14-19	Crossing and endorsement - meaning, definitions, types and rules of endorsement and crossing
14	October 21-26	Payment gateways. Card technologies,
15	November 4-9	Inter Bank Payment System
16	November 11-16	Electronic funds transfer, RTGS, NEFT;
17	November 18-22	Electronic Money; E- Cheques

## BCOM-1<sup>ST</sup> SEMESTER

### COMPUTER APPLICATION IN BUSINESS (SEC 101)

**Name of the Assistant Professor: Dr. Vikrant Mohan**

Week	Date	Topics
1	July 22-27	Introduction to word Processing, Word processing concepts,
2	July 29-August 3	Use of Templates and styles,
3	August 5-10	Working with word document: Editing text, Find and replace text, Formatting,
4	August 12-17	spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting,
5	August 19-24	Header and footer, page break, table of contents,
6	August 26-31	Tables: Inserting, filling and formatting a table; Inserting Pictures and Video;
7	September 2-7	Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.
8	September 9-14	Basics of presentations:
9	September 16-21	Slides, Fonts, Drawing
10	September 23-28	Editing: Inserting: Tables, Images, texts, Symbols, hyperlinking, Media
11	September 30- October 5	Design; Transition; Animation; and Slideshow,
12	October 7-12	exporting presentations as pdf handouts and videos.
13	October 14-19	Computing: Concept of computing, Data and information;
14	October 21-26	Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI);
15	November 4-9	data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking;. Applications of networking; Basic Network Terminology; Types of Networks;
16	November 11-16	Network Topologies; Distributed Computing: Client Server Computing, Peer to peer Computing;
17	November 18-22	Wireless Networking; Securing Networks: firewall