**GOVERNMENT COLLEGE BHATTU KALAN**

**DEPARTMENT OF COMMERCE**

**SESSION 2024-25**

**LESSON PLAN**

**BCOM-5TH 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-5TH SEMESTER**

**PRINCIPLES OF MARKETING BC 5.2**

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

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| --- | --- | --- |
| 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-5TH 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-5TH 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-5TH 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-3RD 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-3RD 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-3RD 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-3RD 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-3RD SEMESTER**

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

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

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| --- | --- | --- |
| Week | Date | Topics |
| 1 | July 22-27 | **Introduction to word Processing:** 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 | **Introduction to presentation:** 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 | **Spreadsheet:** 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 | **Creating Business spreadsheet:** 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-1ST SEMESTER**

**FINANCIAL ACCOUNTING (DSC 101)**

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

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| --- | --- | --- |
| 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-1ST SEMESTER**

**BUSINESS MANAGEMENT (DSC 102)**

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

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| --- | --- | --- |
| 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-1ST SEMESTER**

**BUSINESS LAW BC (DSC 103)**

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

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| --- | --- | --- |
| Week | Date | Topics |
| 1 | July 22-27 | Overview of business law |
| 2 | July 29-August 3 | Introduction to Indian contract act1872 |
| 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-1ST SEMESTER**

**BANKING OPERATIONS (MIC 101)**

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

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| --- | --- | --- |
| 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-1ST 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 |