**LESSON PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to May 2024)**

Name : Bijender Singh Department :- Commerce

**Class:- B.Com I (2nd Sem.) Subject:** ORGANISATIONAL BEHAVIOUR

| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** | **5th Week** |
| --- | --- | --- | --- | --- | --- |
| **JANUARY** | Organisational Behaviour: concepts, determinants, | challenges and opportunities of OB | Contributing disciplines of OB. Organizational Behaviour Models | Individual Behaviour: Nature of People, Factors affecting Individual behaviour | Personality: Determinants, Traits and Theories of personality |
| **FEBRUARY** | Learning: Characteristics and theories of learning. | Perception: Perceptual Process, | Factors Affecting Perception | Theories of Perception and Perceptual Errors | Attitudes: Definition, Theories of Attitude Formation. |
| **MARCH** | Interpersonal Behaviour: Transactional Analysis; Group Behavior: | Definition, Types of groups, Group Formation and Group: Meaning and Concept, Group Roles, Group Norms, | Development Process, Group Decision Making. Group Dynamics | Group Cohesiveness and its relation to productivity. | Holi Vacation |
| **APRIL** | Organizational Behaviour in changing Environment:, Managing | Organizational Conflict, Organizational Development | Organizational Change, , Organizational Culture and Climate | Employee Stress, Managing | Emotions in Organizations: Emotional Intelligence |
| **May** | Revision | Revision | Revision | Revision | Revision |

Teacher Signature

**LESSON PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to May 2024)**

Name : Bijender Singh Department :- Commerce

**Class:- B.Com I (2nd Sem.) Subject:** BUSINESS ENVIRONMENT

| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** | **5th Week** |
| --- | --- | --- | --- | --- | --- |
| **JANUARY** | Business Environment – Meaning, Nature and Significance, and– political environment, | A brief overview of business environments | their impact on business and strategic decisions | environment, sociocultural environment, legal | economic environment, political environment, global environment |
| **FEBRUARY** | Globalized Business Environment; Meaning and rationale for Opportunities and. | Composition and Direction of Foreign Investments; Direct | Globalization; WTO and the trading blocks; | for MNCs in India; Indian Foreign Trade and its challenges Impact on Balance of Payment |  |
| **MARCH** | Concepts of Economic systems; Economic Reforms;; Public sector remedial. | Monetary and Fiscal Policy and their impact on Business Environment | Recent; Privatization in India | enterprises; Micro, Small and Medium Enterprises- growth, significance, problems and | Holi Vacation |
| **APRIL** | Social Responsibilities of Business; Social and Benefits; Ethics and | Models; The Evolving Idea of Social Responsibility | Responsibility in Indian Scenario; Social Audit – Nature, Evolution | Business Environment, Corporate Governance - factors influencing | corporate governance, Regulatory framework. |
| **May** | Revision | Revision | Revision | Revision | Revision |

Teacher Signature

**LESSON PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to May 2024)**

Name : Bijender Singh Department :- Commerce

**Class:- B.Com I (2nd Sem.) Subject:** Cost Accounting

| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** | **5th Week** |
| --- | --- | --- | --- | --- | --- |
| **JANUARY** | Cost Accounting: Meaning, , , Cost, | objectives and functions | Distinction between cost accounting and financial accounting | concepts and classification, Installation of a costing system. | Preparation of cost sheet |
| **FEBRUARY** | Accounting for material and labour: treatment of | Material control, Pricing of material issues, | material losses. Accounting | and control of labour cost, treatment of over time, | idle time and fringe benefits. Incentive Schemes |
| **MARCH** | Job costing, and contract costing. Process costing. | Job costing | batch costing | batch costing | **Hoi Vacation** |
| **APRIL** | Standard costing and variance analysis (material, Responsibility accounting and reporting. | Standard costing and variance analysis (material, | Standard costing and variance labour and overhead). | Standard costing and variance analysis overhead | **Revision** |
| **May** | **Revision** | **Revision** | **Revision** | **Revision** |  |

Teacher Signature

**LESSON PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to May 2024)**

Name : Bijender Singh Department :- Commerce

**Class:- B.Com II (4th Sem.) Subject: BCOM 403: AUDITING**

| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** | **5th Week** |
| --- | --- | --- | --- | --- | --- |
| **JANUARY** | Introduction: Meaning, Objectives Internal and Efficiency Audit. Audit process: | and Scope of Auditing; Types of Audit: | External Audit, Proprietary and | Audit programme; Audit | Documentation and Evidences. |
| **FEBRUARY** | Internal Control;. | Internal check vs. internal control. | Fraud and Responsibilities of the Auditor in this regard | Vouching: Meaning, Objectives and Importance. | Verification of Assets and Liabilities |
| **MARCH** | Audit of Limited Companies: Company,. | Auditor – Appointment, Powers | Duties and Liabilities, Directions of Comptroller and | Auditor General of India, Audit of Banks. Audit | **Hoi Vacation** |
| **APRIL** | Reports: various types of Audit Reports | Investigation: Meaning, Ethics of Auditing. | Nature, Procedure and Objectives, | Investigation and Due Diligence. Professional | **Revision** |
| **May** | **Revision** | **Revision** | **Revision** | **Revision** |  |

Teacher Signature

**LESSON PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to May 2024)**

Name : Bijender Singh Department :- Commerce

**Class:- B.Com II (4th Sem.) Subject: BCOM 404: COMPANY LAW**

| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** | **5th Week** |
| --- | --- | --- | --- | --- | --- |
| **JANUARY** | Meaning and nature of company,; Articles of Association,. | kinds of companies, | formation of Company | incorporation of company, Memorandum of Association | Doctrine of indoor management |
| **FEBRUARY** | Meaning and definition of prospectus; misstatement in a prospectus and  ;. | their consequences.  Membership | Members of a company, Meaning, need and requisitions of valid meeting; | voting, proxy and resolutions | kinds of general body meetings |
| **MARCH** | Meaning, qualification, appointment and removal of directors;;;; meetings of board of directors. Inspection and investigation. . | duties and liabilities of directors | remuneration of directors; distinction between managing director and manager | distinction between managing director and whole time director | **Hoi Vacation** |
| **APRIL** | Compromise, arrangements and and; | amalgamations: Prevention of oppression | Mis management. Meaning and modes of winding up of a company | power and duties of a liquidator in winding up | **Revision** |
| **May** | **Revision** | **Revision** | **Revision** | **Revision** |  |

Teacher Signature

**LESSON PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to May 2024)**

Name : Bijender Singh Department :- Commerce

**Class:- B.Com II (4th Sem.) Subject BCOM 406(i): RETAIL MANAGEMENT**

| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** | **5th Week** |
| --- | --- | --- | --- | --- | --- |
| **JANUARY** | Retailing **:** Concept, importance, ,. | Retailing **:** Concept, functions | organized vs. unorganized retail, | key drivers of growth of retailing in India. | Understanding retail customer |
| **FEBRUARY** | Theories of retailing. Retail Retail,. | formats: Store and Non- store formats. | Locations: Planned and Unplanned | Characteristics, and Site Evaluation | Retail Site. Store Layout and Design |
| **MARCH** | Merchandise planning and process. and Private -. | Forecasting sales. Retail mix: | Developing Assortment Plans, National Brands | Labels; Retail Pricing | **Hoi Vacation** |
| **APRIL** | Setting Retail Prices, Price Adjustments, Pricing Strategies | Retail Communication Mix. Logistics in retail. planning, | Human Resource Management in Retailing – Manpower | recruitment, training, and compensation. Use of Information Technology in retailing. | **Revision** |
| **May** | **Revision** | **Revision** | **Revision** | **Revision** |  |

Teacher Signature

**LESSON PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to May 2024)**

Name : Bijender Singh Department :- Commerce

**Class:- B.Com III (6th Sem.) Subject:** GOODS AND SERVICES TAX

| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** | **5th Week** |
| --- | --- | --- | --- | --- | --- |
| **JANUARY** | GST: meaning, | taxable person, | registration: procedure | documents required | Levy and collection of GST. |
| **FEBRUARY** | Time and place of supply of goods and services | value of taxable supply | Computation of input tax credit | transfer of input tax credit. | transfer of input tax credit. |
| **MARCH** | Tax invoice credit and debit note. Various returns to be filed under GST | Tax invoice credit and debit note. Various returns to be filed under GST | returns to be filed under GST | returns to be filed under GST | **Hoi Vacation** |
| **APRIL** | Payment of tax including | TDS, | Interest Provisions on delayed payment. | Offences and penalties. | **Revision** |
| **May** | **Revision** | **Revision** | **Revision** | **Revision** |  |

Teacher Signature

**LESSON PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to May 2024)**

Name : Bijender Singh Department :- Commerce

**Class:- B.Com III (6th Sem.) Subject: BCOM 602: FINANCIAL SERVICES**

| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** | **5th Week** |
| --- | --- | --- | --- | --- | --- |
| **JANUARY** | Financial services: India; Money market and,. | Concept and nature. Indian Financial system- | structure and functions; An overview of Financial markets in | capital market- instruments | participants and segments |
| **FEBRUARY** | Merchant banking: Insurance;. | functions and Regulatory framework; | Meaning, Mutual Funds; | Micro Finance Institutions | Venture capital finance |
| **MARCH** | Fund-based Financial Services:;. | Leasing and hire- | purchase, Consumer and housing finance; | Factoring services, Securitization | **Hoi Vacation** |
| **APRIL** | Fee-based Financial Services:. | Stock Broking, Custodial | Portfolio management service, | services, Wealth management service. Credit rating | **Revision** |
| **May** | **Revision** | **Revision** | **Revision** | **Revision** |  |

Teacher Signature