

Department of Commerce
Tentative Lesson Teaching Plan
Programme : B. Com.

LESSON PLAN

Paper BC 1.1: FINANCIAL ACCOUNTING

UNIT	DETAILS	MONTH	METHOD OF TEACHING
1.	<p>i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.</p> <p>ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures. From recording of a business transaction to preparation of trial balance.</p>	August	PPT/Lectures/Videos
2.	<p>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p> <p>iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p> <p>iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2 (Theory only)</p> <p>Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non corporate business entities.</p>	September	PPT/Lectures/Videos
3.	<p>i) 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.</p> <p>ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee.</p>	October	PPT/Lectures/Videos

	<p>iii) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account)</p>		
4.	<p>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. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.</p> <p>Accounting for Dissolution of Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution</p>	November	PPT/Lectures/Videos
5.	<p>Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company</p>	February	PPT/Lectures/Videos

Department of Commerce
Tentative Lesson Teaching Plan
B. Com 1st Year
Title: Business Organisation and Management
Course Code: BC 1.2

Unit	Topic	Details	Month
	Foundation of Indian Business	Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Corporate Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.	August
	Business Enterprises	Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.	August-September
	Management and Organisation	The Process of Management: Planning; Decision-making; Strategy Formulation. Indian Philosophy of Management: The Gita and Management, Gandhian Philosophy. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.	September-November
	Leadership, Motivation, and Control	Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.	November-December
	Functional Areas of Management	Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.	December-February

Business Law BC 1.3

Unit	Details	Month	Method of Teaching
1	<p>) Contract – meaning, characteristics and kinds Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.e) Contingent contracts f) Quasi - contracts</p>	August	PPT/Lectures/Videos
2	<p>a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency</p>	September	PPT/Lectures/Videos
3	<p>The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale an agreement to sell.b) Conditions and warranties) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p>	October	PPT/Lectures/Videos
4	<p>The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course.c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque</p>	November	PPT/Lectures/Videos
5	<p>A) The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firm s.c. Types of Partners d. Rights and Duties of Partner s.e. Implied Authority of a Partner f. Incoming and outgoing Partner s.g. Mode of Dissolution of Partnership B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partner s.e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship</p>	February	PPT/Lectures/Videos

Master

LESSON PLAN

BUSINESS STATISTICS AND MATHEMATICS BC(1.4)

UNIT	DETAILS	MONTH	METHOD OF TEACHING
1.	Introduction to Statistics:- Meaning and Concept, Collection, Classification, Tabulation and Presentation of data, Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values – quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	August	PPT/Lectures/Videos
2.	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	September	PPT/Lectures/Videos
3.	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.	October	PPT/Lectures/Videos
4.	Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	November	PPT/Lectures/Videos
5.	A) Matrices Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems B) Basic Mathematics of Finance Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships ;Compounding and discounting of a different types of rates.	February	PPT/Lectures/Videos



COMPANY LAW (BC 2.1)

UNIT	DETAILS	MONTH	METHOD OF TEACHING
1.	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	August	PPT/Lectures/Videos
2.	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.	September	PPT/Lectures/Videos
3.	Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager. Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.	October	PPT/Lectures/Videos
4.	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.	November	PPT/Lectures/Videos
5.	Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism.	February	PPT/Lectures/Videos

LESSON PLAN

Paper- BC 2.2: INCOME TAX LAW AND PRACTICE

UNIT	DETAILS	MONTH	METHOD OF TEACHING
1.	Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status ; Scope of total income on the basis of residential status Exempted income under section 10	August	PPT/Lectures/Videos
2.	a) Income from Salaries b) Income from house property	September	PPT/Lectures/Videos
3.	f) Profits and gains of business or profession g) Capital gains h) Income from other sources	October	PPT/Lectures/Videos
4.	Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court	November	PPT/Lectures/Videos
5.	Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	February	PPT/Lectures/Videos

Department of Commerce
Tentative Lesson Teaching Plan
B. Com 2nd Year
Title: Computer Applications in Business
Course Code: BC 2.3

Unit	Topic	Details	Month
I	Word Processing	Introduction to word-Processing, Word-processing concepts, Use of Templates, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities	July
II	Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	July-August
III	Spreadsheet and its Business Applications	Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions	August-November
IV	Creating Business Spreadsheet	Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression	December-February

Shweta

Department of Commerce
Tentative Lesson Teaching Plan
B. Com 2nd Year
Title: Corporate Accounting
Course Code: BC 2.4

Topic	Details	Month
Accounting for Share Capital & Debentures	Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	August-September
Final Accounts, Valuation of Goodwill and Valuation of Shares	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Concepts and calculation of valuation of goodwill and shares: simple problems only.	September
Amalgamation of Companies	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	September-November
Accounting of Holding Companies	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).	November-December
Accounting of Banking Companies and Cash Flow Statement	Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA). Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7	December-February

Shukla

Cost Accounting BC 2.5

Unit	Details	Month	Method of Teaching
1	Meaning, objectives and advantages of cost accounting; Relationship between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organisation.	August	PPT/Lectures/Videos
2	Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.	September	PPT/Lectures/Videos
3	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage	October	PPT/Lectures/Videos
4	Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based Costing & Service Costing (brief overview). Reconciliation of cost and financial accounts	November	PPT/Lectures/Videos
5	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)	February	PPT/Lectures/Videos

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E-commerce BC 2.6

Unit	Details	Month	Method of Teaching
1	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and Categorizing major E-commerce business models), forces behind ecommerce. Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware,software	August	PPT/Lectures/Videos
2	Need and concepts, the e-commerce security environment (dimensions, definition and scope of e-security), security threats in the E-commerce environment (security instructions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers as well as clients). IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal,	September	PPT/Lectures/Videos
3	Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts,importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	October	PPT/Lectures/Videos
4	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing(popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment) Online shopping (amazon, snapdeal,	November	PPT/Lectures/Videos
5	Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets/ E-payment system and online business transactions.	February	PPT/Lectures/Videos

Maub

HUMAN RESOURCE MANAGEMENT BC 3.1(a)

UNIT	DETAILS	MONTH	METHOD OF TEACHING
1.	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS, HumanResource Information	August	PPT/Lectures/Videos
2.	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment –Concept and sources; Selection – Concept and process; test and interview; placement and induction.	September	PPT/Lectures/Videos
3.	Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	October	PPT/Lectures/Videos
4.	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation:concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation	November	PPT/Lectures/Videos
5.	Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.	February	PPT/Lectures/Videos

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LESSON PLAN

Paper BC 3.2(a): CORPORATE GOVERNANCE AND AUDITING

DETAILS	MONTH	METHOD OF TEACHING
Evolution of Corporate Governance; Developments in India, Regulatory Framework of Corporate Governance in India, SEBI Guidelines on Corporate Governance; Reforms in Companies Act, Corporate management vs. Governance; Internal constituents of the Corporate Governance. Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad- Relevant case Studies; Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance. Clause 49 and Listing Agreement.	August	PPT/Lectures/Videos
Concept of CSR, Corporate Philanthropy, CSR and Corporate Sustainability; CSR and Business Ethics, CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. Rating Agencies; Green Governance;	September	PPT/Lectures/Videos
Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical principles in Business, Ethics in Management, Theories of Business Ethics. Codes of ethics, ethics committee Morality and ethics, business values and ethics. Ethical Issues in Business: Ethics in various Functional Areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Environmental Ethics	October	PPT/Lectures/Videos
Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.	November	PPT/Lectures/Videos
. Audit of Limited Companies:- Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013. Special Areas of Audit:- Special features of Cost audit, Tax audit, and Management audit; Auditing Standards.	February	PPT/Lectures/Videos

Entrepreneurship

BC 3.3

Unit	Details	Month	Method of Teaching
1	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship	August	PPT/Lectures/Videos
2	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution	September	PPT/Lectures/Videos
3	Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	October	PPT/Lectures/Videos
4	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	November	PPT/Lectures/Videos
5	Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems	February	PPT/Lectures/Videos

Mark

LESSON PLAN

Paper BC 3.5 (c): MANAGEMENT ACCOUNTING

UNIT	DETAILS	MONTH	METHOD OF TEACHING
1.	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management. Financial Statement Analysis – Common Size Statement, Comparative Statements, Trend Analysis and Ratio Analysis.	August	PPT/Lectures/Videos
2.	Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.	September	PPT/Lectures/Videos
3.	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.	October	PPT/Lectures/Videos
4.	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Responsibility Accounting- Concepts and Significance.	November	PPT/Lectures/Videos
5.	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	February	PPT/Lectures/Videos

aper BC 3.5 (c): MANAGEMENT ACCOUNTING

UNIT	DETAILS	MONTH	METHOD OF TEACHING
1.	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management. Financial Statement Analysis - Common Size Statement, Comparative Statements, Trend Analysis and Ratio Analysis.	August	PPT/Lectures/Videos
2.	Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.	September	PPT/Lectures/Videos
3.	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations - profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.	October	PPT/Lectures/Videos
4.	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Responsibility Accounting- Concepts and Significance.	November	PPT/Lectures/Videos
5.	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis - material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	February	PPT/Lectures/Videos

Department of Commerce
Tentative Lesson Teaching Plan
B. Com 3rd Year
Title: Office Management and Secretarial Practices
Course Code: BC 3.6 (b)

Unit	Topic	Details	Month
I	Office and Office Management	Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.	July
II	Mail and Mailing Procedure, Forms and Stationery	Mail and Mailing Procedures: Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.	August-September
III	Modern Office Equipments	Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids. Budget: Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.	October
IV	Banking Facilities	Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of	November

	abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque(crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.	
Role of Secretary	Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.	December-February

Shweta

Personal Selling and Salesmanship

BC 3.7

Unit	Details	Month	Method of Teaching
1	Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	August	PPT/Lectures/Videos
2	Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.	September	PPT/Lectures/Videos
3	Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	October	PPT/Lectures/Videos
4	Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspect	November	PPT/Lectures/Videos
5	AIDA Model of selling, Distribution Networks relationship, Advertisement and Personal Selling	February	PPT/Lectures/Videos

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Principal
Govt. College Nalagam
Distt. Sujan (H.P.)