TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

Name:

Class: B.COM(PASS) FINAL

Subject: Taxation Law-I

Semester: 5th

Department: Commerce

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| --- | --- | --- | --- | --- |
| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | Important Definitions,  Residential  status | Incidence of Tax Liability. |
| AUGUST | Income from Salaries (Allowances), Questions | Income from Salaries (Perquisites), Questions | Income from Salaries (Retriement benefits), Questions | Income from Salaries, Questions and Assignment. |
| SEPTEMBER | Income from House Property  Let out House Questions | Income from House Property Self occupied House Questions | Depreciation; Profits and Gains from Business or Profession, | Profits and Gains from Business or Profession, |
| OCTOBER | Capital Gains, Questions | Capital Gains, (Exemptions) Assignment | Income from other sources, Questions | Agriculture Income, Exempted incomes. |
| NOVEMBER | Clubbing of incomes & aggregation of incomes, set off and carry forward of losses, | Deductions to be made in computing total income | Revision | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

Name:

Class: B.COM(PASS) FINAL

Subject: Cost Accounting– I

Semester: 5th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | Cost Accounting: Meaning, Features, Scope, Techniques, Methods Objectives, Importance and Limitations. | Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system Cost: main elements and types.  Test |
| AUGUST | Material Control: Meaning and objectives of material control, material purchase procedure | fixation of inventory levels- reorder level, Minimum level, Maximum level | Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material– main types. | Labour Cost Control : Importance, methods of time keeping and Time Booking; |
| SEPTEMBER | Treatment and control of Labour Turnover, Idle Time, Overtime | Systems of Wage Payment-Time Wage System, | Piece Wage System. Incentive Wage plans– Individual plans and group plans | Overheads : Meaning and Types. Collection. Assignment |
| OCTOBER | Classification; Allocation, Apportionment and Absorption of Overheads– Main methods. | Unit– IV Unit and output costing : meaning and objectives | cost sheet– meaning, Performa, | types preparation of cost sheet; determination of tender price |
| NOVEMBER | production account– types. | Reconciliation of cost and financial accounts : Meaning. Objectives and procedure. | Revision | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

Name: MS POOJA KUMARI

Class: B.COM(PASS) FINAL

Subject: Accounting For Management

Semester: 5th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting | Management Accounting vs Financial Accounting vs. Cost Accounting The Management Accountant, The Controller, The Treasurer, Management Accounting Principles |
| AUGUST | Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting | Analysis and Interpretation of Financial Statements: meaning and types of financial statements | analysis and interpretation of financial statements, Types of financial analysis | steps involved in financial analysis, techniques of financial analysis |
| SEPTEMBER | Ratio Analysis : meaning of ratios, classification of ratios | profitability ratios, balance sheet ratios and turnover rations, advantages and limitations of ratio analysis. | Cash Flow Statement : Meaning, objectives | limitations and accounting procedure |
| OCTOBER | Financial planning | Capital Budgeting: Meaning, nature | need, importance, appraisal methods | Capital Budgeting methods and questions |
| NOVEMBER | capital rationing | Test & Assignments | Revision | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

Name: MS ANUPMA

Class: B.COM(PASS) FINAL

Subject: Financial Market Operations

Semester: 5th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | Money Market: Indian Money Markets Composition and Structure; Acceptance houses, Discount houses and, Call money market | Meaning and benefits of mutual funds, types, SEBI guidelines Recent trends in Indian money market Test and Assignment |
| AUGUST | Capital Market : Security market- New Issue Market | Secondary market | functions and role of stock exchange listing | procedure and legal requirements Public issue pricing and marketing, |
| SEPTEMBER | Stock exchange– National Stock Exchange and over the Counter exchangers | SEBI– Introduction, Role, Its powers, Objectives | Scope & Functions. | Investors Protection:- Grievances concerning stock exchange and dealings and their removal; |
| OCTOBER | grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts. | Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers | Portfolio Consultants, Institutional Investors, Role, Policy measures relating to Development Financial Institution in India. | Depository, . Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFCL, EXIM, NABARD & ICICI. |
| NOVEMBER | Financial Services:- Merchant Banking– Functions and Roles | SEBI guidelines; credit rating concept, functions, and types | Revision Test | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

Name: MS ANUPMA

Class: B.COM(PASS) FINAL

Subject: Entrepreneurship and Small Scale Business

Semester: 5th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Entrepreneurship as a interactive process between the individual and the environment. | Small business as the seedbed of entrepreneurship. Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards. Opportunity scouting and idea generation: role of creativity & innovation and business research |
| AUGUST | Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century | The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes. | Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. (questionnaire) for conducting survey of the various aspects of entrepreneurs/enterprise. The desirability and feasibility of liaison with relevant funding/non-funding agencies may also be explored. | Managerial roles and functions in a small business. Designing and redesigning business processes, location. Assignment |
| SEPTEMBER | Business Layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. | Managing business growth. The pros and cons of alternative growth options- internal expansion | Acquisitions & Mergers, Integration & diversification. Crises in business growth. | Issues in small business marketing. The concept and application of product life cycle |
| OCTOBER | Advertising & publicity, sales & distribution management. The idea of consortium marketing | Competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, | Product and Procurement Reservation. Tests | Marketing Assistance, Subsidies and other Fiscal Incentives. |
| NOVEMBER | Monetary Incentives. National, state level and grass-root level financial institutions in support of small business development | Non financial institutions in support of small business development. | Revision test | Revision |

TEACHING PLAN 2023-24 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

**Name:**

**Class:** B.Com. (Pass) Final

**Subject:** International Business Environment

**Semester:** 5th

**Department:** Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JULY |  |  | **Unit-1**  Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment | Risk in IB; motives for internationalization of firms; organizational structure for IB |
| AUGUST | World trading system and impact of WTO; exchange rate systems | Global financial system; barriers to IB; international business information and communication | **Unit-2**  Foreign market entry strategies; country evaluation and selection | Factors affecting foreign investment decisions |
| SEPTEMBER | Impact of FDI on home and host countries | Types and motives for foreign collaboration; control mechanisms in IB | **Unit-3**  Decisions concerning global manufacturing and material management; outsourcing factors | Managing global supply chains; product and branding decisions |
| OCTOBER | Managing distribution channels; international promotion mix and pricing decisions | Counter trade practices; mechanism of international trade transactions | **Unit-4**  Harmonizing accounting difference across countries | Currency translation methods for consolidating financial statements; the LESSARD-LORANGE Model; cross cultural challenges in IB |
| NOVEMBER | International staffing decisions; compensation and performance appraisal of expatriate staff | Ethical dilemmas and  social responsibility issues |  |  |