



Teaching Plan

B. Com: I

Paper BC 1.1: FINANCIAL ACCOUNTING

Sr. No	Detail	Month	Method
1	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. 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.	July (4 week)	PPT/ Lecture/ Videos
2	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.	August (4 week)	PPT/ Lecture/ Videos
3	Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii. Revenue recognition: Recognition of expenses. 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. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting	September (4 week)	PPT/ Lecture/ Videos

	Standard (IND-AS): 2 (Theory only)		
4	<p>Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.</p> <p>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. ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee. 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>	October (4 week)	PPT/ Lecture/ Videos
5	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.	November (4 week)	PPT/ Lecture/ Videos
6	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	December (4 week)	PPT/ Lecture/ Videos
7	Computerized 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	February (4 week)	PPT/ Lecture/ Videos

**Paper BC 1.2: BUSINESS ORGANISATION AND
MANAGEMENT**

Sr. No	Detail	Month	Method
1	Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement	July (4 week)	PPT/ Lecture/ Videos
2	Corporate Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and Ecommerce. From recording of a business transaction to preparation of trial balance. 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.	August (4 week)	PPT/ Lecture/ Videos
3	Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations. The Process of Management: Planning; Decision-making; Strategy Formulation. Indian Philosophy of Management: The Gita and Management, Gandhian Philosophy.	September (4 week)	PPT/ Lecture/ Videos
4	Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams. Leadership: Concept and Styles; Trait and Situational Theory of Leadership.	October (4 week)	PPT/ Lecture/ Videos
5	Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process. Marketing Management: Marketing Concept; Marketing Mix;	November (4 week)	PPT/ Lecture/ Videos

6	Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance.	December (4 week)	PPT/ Lecture/ Videos
7	Product Life Cycle; Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.	February (4 week)	PPT/ Lecture/ Videos

Paper BC 1.3 Business Law

Sr. No	Detail	Month	Method
1	Contract – meaning, characteristics and kinds b) 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	July (4 week)	PPT/ Lecture/ Videos
2	Quasi – contracts Contract of Indemnity and Guarantee	August (4 week)	PPT/ Lecture/ Videos
3	Contract of Bailment Contract of Agency	September (4 week)	PPT/ Lecture/ Videos
4	The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner	October (4 week)	PPT/ Lecture/ Videos

	<p>d) Performance of contract of sale</p> <p>e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p>		
5	<p>The Negotiable Instruments Act 1881</p> <p>a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque</p> <p>b) Holder and Holder in Due Course, Privileges of Holder in Due Course.</p> <p>c) Negotiation: Types of Endorsements</p> <p>d) Crossing of Cheque</p> <p>e) Bouncing of Cheque</p>	<p>November</p> <p>(4 week)</p>	<p>PPT/</p> <p>Lecture/</p> <p>Videos</p>
6	<p>The Partnership Act, 1932</p> <p>a. Nature and Characteristics of Partnership</p> <p>b. Registration of a Partnership Firms</p> <p>c. Types of Partners d. Rights and Duties of Partners</p> <p>e. Implied Authority of a Partner</p> <p>f. Incoming and outgoing Partners</p> <p>g. Mode of Dissolution of Partnership</p>	<p>December</p> <p>(4 week)</p>	<p>PPT/</p> <p>Lecture/</p> <p>Videos</p>
7	<p>) The Limited Liability Partnership Act, 2008 a)</p> <p>Salient Features of LLP</p> <p>b) Differences between LLP and Partnership, LLP and Company</p> <p>c) LLP Agreement,</p> <p>d) Partners and Designated Partners</p> <p>e) Incorporation Document</p> <p>f) Incorporation by Registration</p> <p>g) Partners and their Relationship</p>	<p>February</p> <p>(3 week</p>	<p>PPT/</p> <p>Lecture/</p> <p>Videos</p>

Paper BC 1.4. BUSINESS STATISTICS AND MATHEMATICS

Sr. No	Detail	Month	Method
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.	July (4 week)	PPT/ Lecture/ Videos
2	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 (4 week)	PPT/ Lecture/ Videos
3	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 (4 week)	PPT/ Lecture/ Videos
4	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 (4 week)	PPT/ Lecture/ Videos
5	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 (4 week)	PPT/ Lecture/ Videos
6	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	December (4 week)	PPT/ Lecture/ Videos
7	Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates.	February (3 week)	PPT/ Lecture/ Videos

B.Com. II**BC 2.1: COMPANY LAW**

S. NO.	Detail	Month	Method
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;	July (4 week)	PPT/ Lecture/ Videos
2	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. Memorandum of association, Articles of association,	August (4 week)	PPT/ Lecture/ Videos
3	Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Bookbuilding; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.	September (4 week)	PPT/ Lecture/ Videos
4	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..	October (4 week)	PPT/ Lecture/ Videos
5	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.	November (4 week)	PPT/ Lecture/ Videos
6	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.	December (4 week)	PPT/ Lecture/ Videos
7	Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism.	February (3 week)	PPT/ Lecture/ Videos

Paper BC 2.2 Income Tax Law and Practice

Sr. No	Detail	Month	Method
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	July (4 week)	PPT/ Lecture/ Videos
2	Income from Salaries	August (4 week)	PPT/ Lecture/ Videos
3	Income from house property	September (4 week)	PPT/ Lecture/ Videos
4	Profits and gains of business or profession	October (4 week)	PPT/ Lecture/ Videos
5	Capital gains Income from other sources	November (4 week)	PPT/ Lecture/ Videos
6	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 SupremeCourt	December (4 week)	PPT/ Lecture/ Videos

7	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 (3 week)	PPT/ Lecture/ Videos
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B.Com: Year II
Paper BC 2.3: COMPUTER APPLICATIONS IN
BUSINESS

UNIT	DETAILS	Month	Method
1	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	September (4 week)	PPT/ Lecture/ Videos
2	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	October (4 week)	PPT/ Lecture/ Videos
3	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	November (4 week)	PPT/ Lecture/ Videos
4	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	February (4 week)	PPT/ Lecture/ Videos

Paper BC 2.4 Corporate Accounting

Sr. No	Detail	Month	Method
1	Issue, forfeiture and reissue of forfeited shares:concept & process of book building; Issue of rights andbonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	July (4 week)	PPT/ Lecture/ Videos
2	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits	August (4 week)	PPT/ Lecture/ Videos
3	Concepts and calculation of valuation of goodwill and shares: simple problems only. Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings).	September (4 week)	PPT/ Lecture/ Videos
4	Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	October (4 week)	PPT/ Lecture/ Videos
5	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of	November	PPT/

	Accounting Standard: 21 (ICAI).	(4 week)	Lecture/ Videos
6	Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)	December (4 week)	PPT/ Lecture/ Videos
7	Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7	February (3 week)	PPT/ Lecture/ Videos

Paper BC 2.5: COST ACCOUNTING

Sr. No	Detail	Month	Method
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.	July (4 week)	PPT/ Lecture/ Videos
2	Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO,	August (4 week)	PPT/ Lecture/

	Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.		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	September (4 week)	PPT/ Lecture/ Videos
4	Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage. Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption;	October (4 week)	PPT/ Lecture/ Videos
5	Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses;	November (4 week)	PPT/ Lecture/ Videos
6	Activity based Costing & Service Costing (brief overview). Reconciliation of cost and financial accounts. Job costing, Contract costing,	December (4 week)	PPT/ Lecture/ Videos
7	Process costing (process losses, valuation of work-in-progress, joint and by-products)	February (3 week)	PPT/ Lecture/ Videos

Paper BC 2.6: E-COMMERCE

UNIT	DETAILS	Month	Method
1	<p>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 e-commerce.</p> <p>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, outsourcing vs. in-house development of a website)</p>	September (4 week)	PPT/ Lecture/ Videos
2	<p>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).</p> <p>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, Offences and Cyber-crimes</p>	October (4 week)	PPT/ Lecture/
3	<p>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.</p>	November (2 week)	PPT/ Lecture/
4	<p>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,</p>	February (2 week)	PPT/ Lecture/

		alibaba, flipkart, etc.)
Practical	Website designing / E-business Management	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.

B.Com III
BC 3.1(b) Marketing Management

Sr. No	Detail	Month	Method
1	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	July (4 week)	PPT/ Lecture/ Videos
2	Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Concept, importance and base.	August (4 week)	PPT/ Lecture/ Videos
3	Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	September (4 week)	PPT/ Lecture/ Videos

4	Concept and Importance; Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process	October (4 week)	PPT/ Lecture/ Videos
5	Significance. Factors affecting price of a product. Pricing policies and strategies. Channels of distribution - meaning and importance; Types of distribution channels;	November (4 week)	PPT/ Lecture/ Videos
6	Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution, Consumerism	December (4 week)	PPT/ Lecture/ Videos
7	Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing	February (3 week)	PPT/ Lecture/ Videos

Paper BC 3.2(b): GST

Sr. No	Detail	Month	Method
1	Background, Direct and Indirect Taxes, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as	July	PPT/

	introduced in India, Benefit of GST, Constitutional Provisions	(4 week)	Lecture/ Videos
2	Concept and scope of Supply [Section 7 of CGST Act] , Composite and Mixed Supplies [Section 8 of CGST Act] Levy & Collection of CGST [Section 9 of the CGST Act], Composition Levy [Section 10 of the CGST Act]	August (4 week)	PPT/ Lecture/ Videos
3	IGST ACT:- Interstate supply, Intra-state supply, Levy & Collection of IGST [Section 5 of the IGST Act] Time of Supply - Time of Supply of Goods [Section 12], Time of Supply of Services [Section 13]	September (4 week)	PPT/ Lecture/ Videos
4	Value of Supply - Value of Supply [Section 15], Valuation Rules INPUT TAX CREDIT - Eligibility and Conditions for taking Input Tax Credit [Section 16], Apportionment of Credit[Section 17], Availability of Credit in Special Circumstances [Section 18]	October (4 week)	PPT/ Lecture/ Videos
5	REGISTRATION- Persons Liable for Registration under GST[Section 22], Compulsory Registration [Section 24], Procedure for Registration [Sections 25, 26 & 27], Amendment of Registration [Section 28] , Cancellation of Registration [Sections 29]	November (4 week)	PPT/ Lecture/ Videos
6	INVOICE UNDER GST:-Tax Invoice [Section 31], Credit and Debit Notes [section 34], E-Way Bill. RETRUN UNDER GST:- Types of Return,	December (4 week)	PPT/ Lecture/ Videos
7	Details of Outward Supplies, Monthly Returns, Quarterly Returns. PAYMENT OF TAX:- Electronic Cash Register, Electronic Credit Ledger, Electronic Liability Register.	February (3 week)	PPT/ Lecture/ Videos

Paper BC 3.3: ENTREPRENEURSHIP

Sr. No	Detail	Month	Method
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	July (4 week)	PPT/ Lecture/ Videos
2	intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, Enetpreneurship, ecopreneurship and social entrepreneurship. Concept of business groups and role of business houses and family business in India;	August (4 week)	PPT/ Lecture/ Videos
3	The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation.	September (4 week)	PPT/ Lecture/ Videos
4	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 (4 week)	PPT/ Lecture/ Videos
5	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control;	November (4 week)	PPT/ Lecture/ Videos
6	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	December (4 week)	PPT/ Lecture/ Videos
7	Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	February (3 week)	PPT/ Lecture/ Videos

Paper BC 3.5 (c): MANAGEMENT ACCOUNTING

Sr. No	Detail	Month	Method
1	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.	July (4 week)	PPT/ Lecture/ Videos
2	Financial Statement Analysis – Common Size Statement, Comparative Statements, Trend Analysis and Ratio Analysis. Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit /Volume ratio	August (4 week)	PPT/ Lecture/ Videos
3	Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point. Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix.	September (4 week)	PPT/ Lecture/ Videos
4	Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a productline, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricingdecisions, various methods of pricing	October (4 week)	PPT/ Lecture/ Videos
5	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits,and limitations. Budget administration. Functionalbudgets. Fixed and flexible budgets. Zero base budgeting	November (4 week)	PPT/ Lecture/ Videos
6	Programme and performance budgeting. Responsibility Accounting- Concepts and Significance. Meaning of standard cost and standard costing, advantages, limitations and applications.	December (4 week)	PPT/ Lecture/ Videos
7	Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	February (3 week	PPT/ Lecture/ Videos

BC3.6(c) Fundamentals of Investment

Sr. No	Detail	Month	Method
1	The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information,	July (4 week)	PPT/ Lecture/ Videos
2	Concept of return and risk, Impact of Taxes and Inflation on return Bond features, types of bonds, estimating bond yields,	August (4 week)	PPT/ Lecture/ Videos
3	Bond Valuation types of bond risks, default risk and credit rating. Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis.	September (4 week)	PPT/ Lecture/ Videos
4	Dividend capitalisation models, and price-earnings multiple approach to equity valuation..	October (4 week)	PPT/ Lecture/ Videos
5	Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds.	November (4 week)	PPT/ Lecture/ Videos
6	Introduction to Financial Derivatives; Financial Derivatives Markets in India	December (4 week)	PPT/ Lecture/ Videos
7	Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism	February (3 week)	PPT/ Lecture/ Videos

BC 3.7 Personal Selling and Salesmanship

Sr. No	Detail	Month	Method
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.	July (4 week)	PPT/ Lecture/ Videos
2	Career opportunities in selling, Measures for making selling an attractive career. Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation;	August (4 week)	PPT/ Lecture/ Videos
3	Buying motives and their uses in personal selling.	September (4 week)	PPT/ Lecture/ Videos
4	Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities	October (4 week)	PPT/ Lecture/ Videos
5	Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports	November (4 week)	PPT/ Lecture/ Videos
6	Ethical aspects of Selling AIDA Model of selling,	December (4 week)	PPT/ Lecture/ Videos
7	Distribution Networks relationship, Advertisement and Personal Selling.	February (3 week	PPT/ Lecture/ Videos

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