

**LECTURE/LESSON PLAN**  
**(Session: August to December, 2023)**  
**WOMEN'S COLLEGE, TINSUKIA**

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<b>CBCS</b>		
<b>1<sup>st</sup> SEMESTER</b>	<b>3<sup>rd</sup> SEMESTER</b>	<b>5<sup>th</sup> SEMESTER</b>
<b>Buainess Organization and Management (C-1)</b>	<b>Human Resource Management (C305)</b>	<b>Principles of Marketing (C 511)</b>
	<b>Income Tax Law &amp; Practice (C306)</b>	<b>Financial Management (C512)</b>
<b>Basics of Human Resource Management ( GEC-1C)</b>	<b>Management Principles &amp; Application (C307)</b>	<b>Management Accounting (DSE 501)</b>
<b>AEC Language (MIL)</b>	<b>Business Statistics (G303)</b>	<b>Advanced Financial Accounting (DSE 502))</b>
<b>Understanding India (VAC 1)</b>	<b>E-Commerce (SE 302)</b>	-
<b>Health &amp; Wellness (VAC-2)</b>		
<b>Skill Enhancement Course</b>		

**TEACHING/LESSON PLAN**  
**SESSION: 2023(ODD SEMESTER)**

- **Name of the Faculty:** Dr. Debyani Roy Bhowmick
- **Department:** Commerce

<b>Semester: B.Com. 1st Semester</b>			<b>Total No. of Students: 44</b>	
<b>Paper Name: Business Organization &amp; Management</b>			<b>Paper code: COMC1</b>	
<b>Sl.No</b>	<b>Class</b>	<b>Topics (As per University CBCS Syllabus)</b>	<b>Hours</b>	<b>Remarks/Books</b>
<b>Unit 1</b>				
1	1	Sole Proprietorship	1	Sharma, Gupta & Sharma, Business Organization & Management, Kalyani Publications
2	2,3,4	Partnership Firm	3	
3	5,6,7	Joint Stock Company	3	
4	8	Hindu Undivided Family	1	
5	9	Cooperative Society	1	
6	10	Limited Liability Partnership	1	
7	11,12	Forms of Public Enterprises	2	
8	13,14	International Business	2	
9	15	Tutorial / Assignment	1	
10	16	Remedial	1	
<b>Unit 2</b>				
11	17,18, 19	Planning	3	Sharma, Gupta & Sharma, Business Organization & Management, Kalyani Publications
12	20,21, 22	Organizing	3	
13	23,24	Decision making	2	
14	25, 26	Policy & Strategy Formulation	2	
15	27, 28, 29, 30	Departmentation- Functional, Project, Matrix and Network	4	
16	31	Tutorial / Assignment	1	
17	32	Remedial	1	
<b>Unit 3</b>				
18	33,34	Line & Staff Organization	2	Sharma, Gupta & Sharma, Business Organization & Management, Kalyani Publications
19	35	Delegation of Authority	1	
20	36	Decentralization	1	
21	37	Groups and Teams	1	
22	38	Reporting and Accountability	1	
23	39, 40	Leadership- Nature & Types	2	
24	41, 44	Leadership Theories	2	
25	45	Tutorial / Assignment	1	
26	46	Remedial	1	
<b>Unit 4</b>				

27	47,48	Motivation	2	Sharma, Gupta & Sharma, Business Organization & Management, Kalyani Publications
28	49	Herzberg's Theory	1	
29	50	Vroom;s Expectancy Theory & Z-theory	1	
30	51, 52	Control: concept & process	2	
31	53	Process of communication	1	
32	54,55	Formal & Informal Channels of Communication	2	
33	56	Leakages in Organizational Communication	1	
34	57	Interpersonal Communication	1	
35	58	Remedial	1	
<b>Unit 5</b>				
36	59,60	Value –Oriented Holistic Management	2	Sharma, Gupta & Sharma, Business Organization & Management, Kalyani Publications
37	61	Business Process Reengineering (BPR)	1	
38	62	Learning Organization	1	
39	63	Outsourcing	1	
40	64 & 65	Subaltern Management Ideas from India; Diversity & Inclusion	2	
41	66,67	Work-life Balance; Freelancing;	2	
42	68,69	Flexi-time & work from home; Co-sharing	2	
43	70	Remedial	1	
Total Classes			<b>70</b>	

(Debyani Roy Bhowmick)  
Signature of the Teacher

**WOMEN'S COLLEGE, TINSUKIA**  
**TEACHING PLAN OF DR. NEHAL CHHALANI / MS. LIPIKA DOWARAH**  
**PAPER TITLE : MARKETING MANAGEMENT**  
**PAPER CODE : MINCOM1**  
**CREDIT : 4**  
**CLASS: B.COM 1<sup>st</sup> SEMESTER UNDER NEP2020**

<b>Time/no. of classes needed</b>	<b>Approx. 60-65 classes.</b>
<b>Method to be applied</b>	<b>Lecture, Discussion, ICT Tools, Quiz, Group Discussion.</b>
<b>Teaching material</b>	<b>Books, reference material, internet.</b>
<b>Teaching Methodology</b>	<p>The methods used for teaching are a blend of Conventional (Chalk and Talk) and Innovative which includes use of ICT, Participatory Learning (Group Discussion, Quiz, Presentation, Peer Evaluation, Self Evaluation), Experiential Learning (Product Development Project, Games) and Experimental Learning (Field Visit). Concept about any topic is made clear to the students in detail with the help of book through Lecture. 100% notes is given to the students for future reference. Concept is made clear to the students by giving them lot of example from our day to day life. The concepts are taught using lecture method, brainstorming, discussion method From time to time oral questions are asked to the students to check their understanding about the topic already discussed. Daily revision at home is advised to the students &amp; any doubts arising thereof are clarified in the next class. After the completion of the unit, tests are conducted. Quiz is conducted. Also to make learning process interesting, many interesting sessions related to the syllabus is organized like product development, advertisement of the product. Open discussion is conducted to understand where the students are having a lack of conceptual clarity. Students are allowed to clarify the concept for fellow students and the teacher summarizes it at the end. At the end, on completion of the whole syllabus, an attempt is made to hold some revisionary classes where any doubt related to any topic is discussed. Also previous years Question Papers are discussed.</p>

	<b>Topic</b>	<b>Period Required</b>	<b>Detailed Teaching Plan</b>
1	<b>Introduction</b> : Nature and scope of marketing, Importance of Marketing, Marketing concept- traditional and modern concept of marketing, Marketing mix, Marketing Environment, concept of Online Marketing.	15 classes	Notes are given to the students in their respective Whats up group beforehand which they note down in their notebook. Students are explained the concept with the help of notes provided, day to day life examples. Students are also encouraged to give their idea about the particular topic. Revision of the same is done in the next class.
2	<b>Consumer Behavior and Market Segmentation</b> : Meaning and significance of consumer behavior, Market Segmentation : Meaning and importance; Bases for market Segmentation.	15 classes	____ do ____
3	<b>Product</b> : Concept of product, product planning and development; Packaging- role and function; Brand name and trade mark; after sales service; Price- Significance and types.	15 classes	____ do ____
4	<b>Promotion</b> : Meaning, needs and importance of promotion; Methods of promotion; Distribution Channels and Physical Distribution channels; Factors affecting choice of a distribution channel.	15 classes	Same as given in Procedure.

**SIGNATURE OF TEACHER**

- **Name of the Faculty:** Lipika jyoti Dowarah
- **Department:** Commerce

Semester: B. Com. 1st Semester (Hons.)				Total No. of Students: 44
Paper Name: Basics of Human Resource Management				Paper code: GEC-1C
Sl.No	Class	Topics (As per University CBCS Syllabus)	Hours	Remarks/Books
<b>Unit 1</b>				
1	1	Introduction of HRM: Nature, scope & functions	1	Cenzo & Robbins, <i>Fundamentals of Human Resource Management</i> , Prentice Hall of India
2	2,3	Objectives and importance of HRM	2	
3	4,5	Functions of HR Manager	2	
4	6	Line and Staff organization	1	
5	7	Tutorial/ Assignment	1	
6	8-9	Remedial	2	
<b>Unit 2</b>				
7	10,11, 12	Human Resource Planning	3	Dessler , <i>A framework for Human Resource Management</i> , Pearson Education
8	13,14, 15	Objectives & importance	3	
9	16,17	Process of Human Resource Planning	2	
10	18	Tutorial / Assignment	1	
11	19	Remedial	1	
<b>Unit 3</b>				
12	20,21	Concept, sources & challenges of Recruitment	2	Dessler , <i>A framework for Human Resource Management</i> , Pearson Education
13	22,23, 24,25, 26	Recruitment procedures, Purpose & process of selection	5	
14	27,28, 29	Placement, Induction	3	
15	30	Tutorial/ Assignment	1	
16	31	Remedial	1	
<b>Unit 4</b>				
17	32,33,	Concept & importance of training	2	Cenzo & Robbins, <i>Fundamentals of Human Resource Management</i> , Prentice Hall of India
18	34,35,	Needs of training & development, training programme, types	2	
19	36,37,	Evaluating training effectiveness	2	
20	38,39	Tutorial/ Assignment	2	
21	40	Remedial	1	
		<b>Total Classes</b>	40	

(Lipika jyoti Dowarah)  
Signature of the Teacher

Sl.No	Class	Topics (As per University CBCS Syllabus)	Hours	Remarks/Books
<b>Unit 1</b>				
1	1	Introduction of HRM: Nature, scope, objectives & functions	1	Cenzo & Robbins, <i>Fundamentals of Human Resource Management</i> , Prentice Hall of India
2	2,3	Evolution of HRM, HRM vs HRD	2	
3	4,5	Challenges of HR M	2	
4	6	Human Resource Information system	1	
5	7	Tutorial/ Assignment	1	
6	8-9	Remedial	2	
<b>Unit 2</b>				
7	10,11, 12	Human Resource Planning, objectives & importances	3	Dessler , <i>A framework for Human Resource Management</i> , Pearson Education
8	13,14, 15	Job analysis, recruitment: concept, sources	3	
9	16,17	Recruitment procedures, Purpose & process of selection, Placement, Induction	2	
10	18	Tutorial / Assignment	1	
11	19	Remedial	1	
<b>Unit 3</b>				
12	20,21	Concept & importance of training	2	Cenzo & Robbins, <i>Fundamentals of Human Resource Management</i> , Prentice Hall of India
13	22,23, 24,25, 26	Needs of training & development, training programme, types, Evaluating training effectiveness	5	
14	27,28, 29	Outsourcing, management & career development	3	
15	30	Tutorial/ Assignment	1	
16	31	Remedial	1	
<b>Unit 4</b>				
17	32,33, 34	Performance appraisal: nature, objectives & importance	3	Cenzo & Robbins, <i>Fundamentals of Human Resource Management</i> , Prentice Hall of India
18	35,36, 37,38	Modern techniques, employee counseling, job transfer, promotion	4	
19	39,40, 41	Job evaluation, method of wage payment, incentives	3	
20	42,43	Tutorial/ Assignment	2	
21	44	Remedial	1	
<b>Unit 5</b>				
22	45,46, 47,48	Employee health & safety, employee welfare	4	Cenzo & Robbins, <i>Fundamentals of Human Resource Management</i> , Prentice Hall of India
23	49,50, 51,52, 53,54	Social security, employer-employee relations, grievances	6	
24	55,56	Industrial disputes	2	
25	57,58	Tutorial/ Assignment	2	
26	59,60	Remedial	2	
		<b>Total Classes</b>	60	

(Lipika jyoti Dowarah)  
Signature of the Teacher

Semester: B.Com. 3 <sup>rd</sup> Semester	Total No. of Students: 26
Paper Name: Income Tax Law and Practices	Paper Code: C 306
Syllabus Hours of Lecture: 45 Hours + 26 Practical Hours	Actual Hours: 46 Hours + 14 Practical Lab Hours

Sl. No.	Class	Topics (As per University Syllabus)	Hours	Remarks/Books
<b>Unit- I</b>				
1	1	Introduction to Taxation system of India	1	➤ V P Gaur and Narang by Kalyani Publisher ➤ V. K. Singhania by Taxman
2	2 & 3	Terms and exceptions to certain rules ( Theory)	2	
3	4&5	Residential Status	2	
<b>Tutorial</b>			<b>1</b>	
<b>Unit- II</b>				
4	6	Meaning of Salary and major terms used	1	➤ V P Gaur and Narang by Kalyani Publisher ➤ V. K. Singhania by Taxman
5	7&8	Types of allowance	2	
6	9	Practical related to allowance	1	
7	10&11	Perquisites, meaning and tax treatment	2	
8	12&13	Retirement benefit	2	
9	14 & 15	Previous Exam Questions	2	
10	16	Meaning and computation of Income from HP	1	
11	17	Treatment of Unrealised rent and loss due to Vacancy	1	
12	18	Treatment of Interest on borrowed capital	1	
13	19	Previous Exam Questions	1	
<b>Tutorial</b>			<b>2</b>	
<b>Unit- III</b>				
14	20-26	Profit and Gain from Business and Profession.	7	
15	27-32	Capital Gain	6	
16	33-35	Income from other Sources	3	
<b>Tutorial</b>			<b>1</b>	
<b>Unit- IV</b>				
17	36&37	Clubbing of Income.	2	➤ V P Gaur and Narang by Kalyani Publisher ➤ V. K. Singhania by Taxman
18	38	Set off and Carry Forward.	1	
19	39&40	Deduction from Gross Total Income.	2	
20	41&42	Rebate and Relief.	2	
21	43	Computation of Tax Liability	1	
22	44-46	Five leading Cases of Supreme Court related to Supreme Court	3	
<b>Tutorial</b>			<b>2</b>	
<b>Unit- V</b>				
23	47-60	Filing of Return Manually and Online ( Practical Lab Classes )	1	➤ V P Gaur and Narang by Kalyani Publisher ➤ V. K. Singhania by Taxman



**Subject: Management Principles and Application (C 307)****Name of the teacher: DEBYANI ROY BHOWMICK****Methods to be applied:** Lecture Method, Discussion Method, and Problem Solving Method-Brain Storming.**Teaching Materials:** Green Board, Smart Board, Chalk, Text Book and Reference Books, and Previous Years' Question Papers.**Time/No. of Classes needed:** 70 Classes

UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
Unit 1	<p><b>INTRODUCTION</b></p> <p>a. Concept, Need for Study, Managerial Functions- An overview, Co-ordination: Essence of Management.</p> <p>b. Evolution of the Management Thought, Classical Approach- Taylor, Fayol, Neo-classical and Human Relations Approaches- Mayo, Hawthome Experiments, Behavioral Approach, Systems Approach, Contingency Approach- Lawrence &amp; Lorsch, MBO- Peter Drucker, Re-engineering- Hammer and Champy.</p>	15 days	By following lecture & discussion method, each concept will be taught. Study materials will also be provided to the students on the topics which are not readily available in the book. Since the syllabus is fast, some of the topics will also be taught by providing video tutorials (with the help of X-Recorder), which will again be discussed in the class if they have any doubts in the videos. A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed. Remedial classes need to be taken.
Unit 2	<p><b>PLANNING</b></p> <p>a. Types of plan- An overview to highlight the differences.</p> <p>b. Strategic planning- Concept, process, importance and limitations.</p> <p>c. Business Environment- Concept and Components.</p> <p>d. Decision making- Concept, importance, process, Techniques.</p>	15 days	-Do-
Unit 3	<p><b>ORGANISING</b></p> <p>a. Concept and process of organizing- An overview, Span of management, different types of authority (line, staff and functional), Decentralization, Delegation of authority, Formal and informal structure, Principles of Organizing, Network organization structure.</p>	10 days	-Do-
Unit 4	<p><b>STAFFING AND LEADING:</b></p> <p>a. Staffing: Concept of Staffing, Staffing Process.</p> <p>b. Motivation: concept, importance, Major motivation theories- Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.</p> <p>c. Leadership: Concept, importance, major theories of Leadership, Transactional leadership, Transformational Leadership.</p> <p>d. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.</p>	15 days	-Do-

Unit 5	<b>CONTROL</b> a. Control: Concept, Process, Limitations, Principles of Effective control, Major Techniques of control- Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. b. Emerging issues in Management.	15 days	-Do-
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<b>Semester: B.Com. 3<sup>rd</sup> Semester (Honours)</b> <b>Paper Name: Business Statistics</b> <b>Syllabus Hour(s) of Lecture: 51+26 (+7) Hours</b>	<b>Total No. of Students: 15</b> <b>Paper Code: G - 303</b> <b>Actual Hour(s): 51+26 (+7)</b>
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**TEACHING MATERIALS:** BOOKS, INTERNET, NOTES.

**TEACHING METHOD TO BE APPLIED:** LECTURE, DISCUSSION, BRAINSTORMING, AUDIO VISUAL, ASSIGNMENT.

**PROCEDURE:** The concepts are taught using lecture method, brainstorming, discussion method, Illustrative and problem solving method. The questions given in the books as well as self made question are given to students to solve in class which helps in better understanding of the concepts. Daily revision at home is advised to the students & any doubts arising thereof are clarified in the next class. After the completion of the unit, tests are conducted for the practical problems and for the theoretical part; quiz is conducted for which MCQs are formulated by the students so as to ensure they put an effort to study. They are not divided into teams beforehand. Team division is done on the spot. Marks are allotted per group as well as per student based on their ability to answer the questions. Remedial classes for student are conducted. Apart from the conventional teaching methods, a few of the other methods used are:

**Aquarium Method-** Few students are called to solve the sums on the board and others observe. Formulation of problems with one's own marks, age of the students in class; to find out the mean.

**Group Quiz Method** - Students are divided into two teams. Each student from a team is called up at least once. Same sum is given to both the teams to the students to solve on the board. The team who solves first gets the point. The process is repeated till all the students from both the teams have represented their team once.

UNITS	TOPICS	PERIOD REQUIRED	DETAILED TEACHING PLAN
1.	<b>Statistical Data and Descriptive Statistics</b> a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data b. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination) c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.	35	SAME AS PROCEDURE
2.	<b>Probability and Probability Distributions</b> a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required);	18	

	<p>Conditional probability and Bayes' Theorem (Proof not required)</p> <p>b. Expectation and variance of a random variable</p> <p>c. Probability distributions:</p> <p>i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution</p> <p>ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution</p> <p>iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.</p>		
3.	<p><b>Simple Correlation and Regression Analysis</b></p> <p><b>a. Correlation Analysis:</b> Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation</p> <p><b>b. Regression Analysis:</b> Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.</p>	11	
4.	<p><b>Index Numbers 8 L + 1 T</b></p> <p>Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.</p>	8	
5.	<p><b>Time Series Analysis 8 L + 1 T</b></p> <p>Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices.</p>	8	
6	<p><b>Sampling Concepts, Sampling Distributions and Estimation: 5 L + 1 T</b></p> <p><b>Sampling:</b> Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)</p> <p><b>Concept of Sampling distributions and Theory of Estimation:</b> Point and Interval estimation of means (large samples) and proportions.</p>	5	

**LECTURE/LESSON PLAN (Session: August to December,  
2023)WOMEN'S COLLEGE, TINSUKIA**

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**Subject: E-Commerce (BCH 3.5)**  
**Name of the teacher: Reetu Ganjoo**

<b>Title of the paper allotted</b>		<b>E-Commerce</b>	
Details of the courses/ unit allotted		In this subject, there are six units in total. Unit 1 covers the basics of E-Commerce Unit 2 covers the security and encryption Unit 3 covers IT Act 2000 and cyber crimes Unit 4 covers E-payment system Unit 5 covers online business transactions Unit 6 covers website designing	
Time/ no. of classes needed		40 no. of classes are reqd. to complete the syllabus of this subject	
Methods to be applied		Lecture method, discussion method, assignment method & practical classes.	
Teaching materials		Green board, textbook & reference books, computers, PPTs	
Procedure ( a detailed description on how the course/ lesson will be taught)			
<b>UNIT</b>	<b>TOPIC</b>	<b>PERIOD REQUIRED</b>	<b>DETAILED TEACHING PLAN</b>
Unit 1	Meaning, nature, concepts, advantages and disadvantages and reasons for transacting online, types of E-commerce, business models, dynamics of www and internet, designing, building and launching e-commerce website	8 days	By applying lecture & discussion method each term will be taught. A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed & solved. Remedial classes will also be taken, if necessary.
Unit 2	Need and concepts, e-commerce security environment, security threats, encryption, security channels of communication, protecting networks and protecting servers and clients	8 days	-Do-
Unit 3	IT Act 2000-definitions, digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, regulation of certifying authorities, duties of subscribers, penalties and adjudication, appellate tribunal, offenses and cyber crimes	8 days	-Do-
Unit 4	Models and methods of e-payments, digital signatures, payment gateways, online banking, risks involved in e-payments	10 days	-Do-
Unit 5	Meaning, purpose, advantages and	10 days	-Do-

	disadvantages of transacting online, e-commerce applications in various industries, online marketing, e-tailing, online shopping, online auction, online learning etc.		
Unit 6	Introduction to HTML, tags and attributes, text formatting, fonts, hypertext links, tables, images, lists, forms, frames, cascading style sheets	18 days(practical)	-Do-

**WOMEN'S COLLEGE, TINSUKIA**  
**TEACHING PLAN OF DR. NEHAL CHHALANI / MS. LIPIKA DOWARAH**  
**PAPER TITLE : PRINCIPLES OF MARKETING**  
**PAPER CODE : C 511**  
**CLASS: B.COM 5<sup>TH</sup> SEMESTER UNDER CBCS**

<b>Time/no. of classes needed</b>	<b>Approx. 60-65 classes.</b>
<b>Method to be applied</b>	<b>Lecture, Discussion, ICT Tools, Quiz, Group Discussion.</b>
<b>Teaching material</b>	<b>Books, reference material, internet.</b>
<b>Teaching Methodology</b>	<b>The methods used for teaching are a blend of Conventional (Chalk and Talk) and Innovative which includes use of ICT, Participatory Learning (Group Discussion, Quiz, Presentation, Peer Evaluation, Self Evaluation), Experiential Learning (Product Development Project, Games) and Experimental Learning (Field Visit). Concept about any topic is made clear to the students in detail with the help of book through Lecture. 100% notes is given to the students for future reference. Concept is made clear to the students by giving them lot of example from our day to day life. The concepts are taught using lecture method, brainstorming, discussion method From time to time oral questions are asked to the students to check their understanding about the topic already discussed. Daily revision at home is advised to the students &amp; any doubts arising thereof are clarified in the next class. After the completion of the unit, tests are conducted. Quiz is conducted. Also to make learning process interesting, many interesting sessions related to the syllabus is organized like product development, advertisement of the product. Open discussion is conducted to understand where the students are having a lack of conceptual clarity. Students are allowed to clarify the concept for fellow students and the teacher summarizes it at the end. At the end, on completion of the whole syllabus, an attempt is made to hold some revisionary classes where any doubt related to any topic is discussed. Also previous years Question Papers are discussed.</b>

	Topic	Period Required	Detailed Teaching Plan
1	<b>Introduction</b> : Nature and scope of marketing, Importance of Marketing, Marketing concept- traditional and modern concept of marketing, Marketing mix, Marketing Environment, concept of Online Marketing.	15 classes	Notes are given to the students in their respective Whats up group beforehand which they note down in their notebook. Students are explained the concept with the help of notes provided, day to day life examples. Students are also encouraged to give their idea about the particular topic. Revision of the same is done in the next class.
2	<b>Consumer Behavior and Market Segmentation</b> : Meaning and significance of consumer behavior, Market Segmentation : Meaning and importance; Bases for market Segmentation.	15 classes	____ do ____
3	<b>Product</b> : Concept of product, product planning and development; Packaging- role and function; Brand name and trade mark; after sales service; Price- Significance and types.	15 classes	____ do ____
4	<b>Promotion</b> : Meaning, needs and importance of promotion; Methods of promotion; Distribution Channels and Physical Distribution channels; Factors affecting choice of a distribution channel.	15 classes	Same as given in Procedure.

**Subject: Financial Management**

**Name of the teacher: Dr. Karuna Chamaria**

**Methods to be applied:** Lecture Method, Discussion Method, Assignment Method and Problem Solving Method.

**Teaching Materials:** Green Board, Chalk, Text Book and Reference Books.

**Time/No. of Classes needed:** 60 Classes

UNIT	TOPIC	PERIOD REQUIRED	DETAILED TEACHING PLAN
Unit 1	Introduction-Financial Management- 1. Nature, Scope and objectives. 2. Finance function. 3. Profit maximization Vs. Wealth Maximization 4. Role and Responsibilities of a Finance Manager.	11 days	By following lecture & discussion method, each concept will be taught. For practical problems, discussion, problem solving & assignment method will be applied. A class test will be conducted every week. At the completion of the unit, previous years' question papers will be discussed. Remedial classes need to be taken.
Unit 2	Management of Working Capital- working capital 1. Concept, need, influencing factors. 2. Estimation of working capital. 3. Sources of Working Capital	16 days	-Do-
Unit 3	Investment Decision- 1. Investment Decision- techniques. 2. Cost of capital & measurement. 3. Financial leverage- determinants of financial leverage.	19 days	-Do-

	4. Optimum Capital Structure.		
Unit 4	Dividend policy: 1. Influencing factors. 2. Dividend theories. 3. Optimum payout ratio 4. Retained earnings	14 days	-Do-

**NAME OF THE TEACHER : NEHAL CHHALANI**

**SUBJECT : MANAGEMENT ACCOUNTING (503)**

**CLASS : B.COM 5<sup>TH</sup> SEMESTER**

<b>Title of the paper allotted</b>	Management Accounting
<b>Details of the unit/course allotted</b>	All the units under the course is to be handled by me.
<b>Time/no. of classes needed</b>	Approx. 50-55 classes
<b>Method to be applied</b>	Lecture method.
<b>Teaching material</b>	Handouts, books, reference material.
<b>Procedure</b>	Concept about any topic is made clear to the students in detail with the help of book through Lecture and later on practical questions based on the topic taught is solved in class. Some Practical Questions are given to be solved at home and doubts related to that are discussed in the next class. Moreover students who have solved the sum are asked to resolve the doubts. From time to time oral questions are asked to the students to check their understanding about the topic already discussed. At the end on completion of the whole syllabus, an attempt is made to hold some revisionary classes where any doubt related to any topic is discussed. Also previous years Question Papers are solved and discussed.

Unit	Topic	Period Required	Detailed Teaching Plan
1	Management Accounting: Concept, Nature, Scope, Functions of Management Accounting in Decision Making, Tools and Technique of Management Accounting	6 classes	Concept about any topic is made clear to the students in detail with the help of book and later on an open session is conducted where students are encouraged to put forward their doubts.
2	Fund and Cash flow Statement : Concept , Significance of Fund and Cash flow Statement, Disadvantage of Fund and Cash flow Statement, Comparison between Fund and Cash flow Statement, Preparation of Fund and Cash flow Statement.	14 classes	Concept about any topic is made clear to the students in detail with the help of book and later on practical questions based on the topic taught is solved in class. Some Practical Questions are given to be solved at home and doubts related to that are discussed in the next class. Moreover students who have solved the sum are asked to resolve the doubts. Also an open session is conducted where students are encouraged to put forward their doubts.

3	Absorption and Marginal Costing : Concept of Marginal Costing, Advantages, Disadvantages, Assumption, Contribution, PVR , CVP analysis, Break Even Point, Break Even Graph, Margin Of Safety, Angle of Incidence, Use of Marginal Costing in Managerial Decision Making.	12 classes	____ Do____
4	Budgeting for Profit Planning and Control : Meaning of Budget , Budgeting and Budgetary Control, Requisites of a good Budgetary Control System, Advantages , Disadvantages, Functions, Types of Budget- Fixed and Flexible Budget, Sales Budget, Production Budget, Cash Budget, Functional Budget, Zero Base Budgeting, Performance Budgeting , Control Ratios, Responsibility accounting.	14 classes	____ Do____
5	Standard Costing and Variance Analysis : Meaning of Standard Cost and Standard Costing, Advantages , Disadvantages, Comparison between Budgeting and Standard Costing, Standard Costing , Variance Analysis- Material, Labour , Overhead	12 classes	____ Do____

- **Name of the Faculty: Dr. Debyani Roy Bhowmick, B.Ed., M.Com. M. Phil., Ph.D.**
- **Department: Commerce**

Semester: B.Com. 5 <sup>th</sup> Semester	Total No. of Students: 36
Paper Name: Advanced Financial Accounting	Paper Code: DSE 502
Syllabus Hours of Lecture: 54 Hours	Actual Hours: 54 Hours

Sl. No.	Class	Topics (As per University Syllabus)	Hours	Remarks/Books
<b>Unit- I</b>				
1	1	Accounts of Banking Companies- Definition & meaning of banking terms	1	Jain, S.P. & Narang, K.L.:  Adv. Financial Accounting
2	2	Preparation of profit & loss account	1	
3	3 to 7	Preparation of profit & loss account- Practicals	5	
4	8	Classification of advances	1	
5	9	Preparation of Balance Sheet	1	
6	10, 11 & 12	Preparation of Balance Sheet- Practicals	3	
7	13 & 14	Tutorial/Assignment	2	
8	15	Review/ Remedial Class	1	
<b>Unit- II</b>				
9	16	Accounts of Life Insurance Companies- Definition & elements of insurance contract, meaning of various insurance terms, ,	1	Jain, S.P. & Narang, K.L.:  Adv. Financial Accounting
10	17	Types of insurance, books maintained under life insurance business.	1	
11	18	Ascertainment of profit in life insurance business	1	
12	19	Preparation of revenue account & balance sheet- Proforma	1	
13	20 to 25	Preparation of revenue account & balance sheet- Practicals	6	
14	26 & 27	Valuation balance sheet.	2	
15	28 & 29	Tutorial/Assignment	2	
16	30	Review/ Remedial Class	1	
<b>Unit- III</b>				



17	31	Accounts of General Insurance Companies- Preparation of revenue account & balance sheet in general insurance business – Proforma	1	Jain, S.P. & Narang, K.L.:
18	32 to 40	Preparation of revenue account & balance sheet in general insurance business- Practicals	9	Adv. Financial Accounting
19	41 & 42	Tutorial/Assignment	2	
20	43	Review/ Remedial Class	1	
<b>Unit- IV</b>				
21	44	Investment Accounts- Meaning, meaning of cum-dividend& ex-dividend transactions, cum- interest & ex-interest transactions, brokerage, accounting for investment.	1	Jain, S.P. & Narang, K.L.:
22	45 to 51	Practicals	7	Adv. Financial Accounting
23	52 & 53	Tutorial/Assignment	2	
24	54	Review/ Remedial Class	1	