**Lesson Plan for B.Com (Session 2023-24)**

**Assistant Professor: Dr. Anuradha Malik**

**Subject: Business Communication**

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| **Month** | **Week** | **Description** |
| July | Week 1 | Basics of communication, Seven C’s of effective communication, Barriers to communication |
| August | Week 1  Week 2  Week 3  Week 4 | Ethical context of communication, Business Communication at workplace: Letter writing  E- mail communication, bad news messages  Persuasive written communication, memos  Notice, agenda and minutes of meeting |
| September | Week 1  Week 2  Week 3  Week 4 | Report Writing: Types of business reports  Structure of reports, short reports, long reports  Abstracts and summaries  Proposals |
| October | Week 1  Week 2  Week 3  Week 4 | Communication Skills: Reading skills  Listening skills  Note making, persuasive speaking  Body language, Gestures |
| November | Week 1  Week 2 | Presentation  Revision with test |

**Lesson Plan for B.Com (Session 2023-24)**

**Assistant Professor: Dr. Anuradha Malik**

**Subject: Corporate Law**

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| **Month** | **Week** | **Description** |
| July | Week 1 | Company- Meaning and Characteristics, Features of company, Types of companies |
| August | Week 1  Week 2  Week 3  Week 4 | Advantages and disadvantages of incorporation  Lifting of corporate veil, Promotion of company  Functions of promoter; importance of promoter, Promoter’s remuneration; legal status of Promoter  Rights of promoters; Duties of promoters, Liabilities of promoters |
| September | Week 1  Week 2  Week 3  Week 4 | Pre- incorporation contracts, Incorporation and commencement of Business  Prospectus: - definition; Public offer, contents  Misleading prospectus and its consequences  Memorandum of Association: - Meaning; importance |
| October | Week 1  Week 2  Week 3  Week 4 | Clauses of memorandum of association and their Alteration  Doctrine of ultra- virus  Articles of Association: - Meaning; contents  Alteration of articles of association, Constructive notice and doctrine of indoor management |
| November | Week 1  Week 2 | Borrowing Powers, Debentures and charges  Revision |

**Lesson Plan for B.Com (Session 2023-24)**

**Assistant Professor: Dr. Anuradha Malik**

**Subject: Cost Accounting**

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| **Month** | **Week** | **Description** |
| July | Week 1 | Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centers and profit centers |
| August | Week 1  Week 2  Week 3  Week 4 | Difference and similarities of cost accounting system with financial accounting system, Cost: main elements and types.  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  Treatment and control of Labour Turnover, Idle Time, Overtime |
| September | Week 1  Week 2  Week 3  Week 4 | Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans  Overheads: Meaning and Types, Collection, Classification  Overhead Allocation  Apportionment and Absorption of Overheads – Main methods |
| October | Week 1  Week 2  Week 3  Week 4 | Unit and output Costing: meaning and objectives  Cost sheet – Meaning, Performa, Types and preparation of cost sheet  Determination of tender price; production account – types  Reconciliation of cost and financial accounts: Meaning, Objectives and procedure |
| November | Week 1  Week 2 | Revision  Revision |

**Lesson Plan for B.Com (Session 2023-24)**

**Assistant Professor: Dr. Anuradha Malik and Ms. Geeta**

**Subject: Financial Market Operations**

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| **Month** | **Week** | **Description** |
| July | Week 1 | Indian Money Markets: Composition and Structure, Acceptance houses, Discount houses, Call money market |
| August | Week 1  Week 2  Week 3  Week 4 | Recent trends in Indian money market, Security market- (a) New Issue Market (b) Secondary market  Functions and role of stock exchange listing, procedure and legal requirements, Public issue pricing and marketing  Stock exchange – National Stock Exchange and over the Counter exchangers.  SEBI – Introduction, Role and powers of SEBI, Objectives of SEBI, Scope and Functions of SEBI |
| September | Week 1  Week 2  Week 3  Week 4 | Investors Protection: - Grievances concerning stock exchange and dealings and their removal  Grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.  Brokers, Sub brokers, Market makers, Jobbers  Portfolio Consultants, Institutional Investors, Depository |
| October | Week 1    Week 2  Week 3  Week 4 | Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types  Role, Policy measures relating to Development Financial Institution in India  Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFCL, EXIM, NABARD & ICICI  Meaning and benefits of mutual funds, Types of Mutual Funds, SEBI guidelines |
| November | Week 1  Week 2 | Presentation  Revision |

**Lesson Plan for B.Com (Session 2023-24)**

**Assistant Professor: Dr. Anuradha Malik and Ms. Geeta**

**Subject: Entrepreneurship and Small Scale Business**

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| **Month** | **Week** | **Description** |
| July | Week 1 | Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management, Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. |
| August | Week 1  Week 2  Week 3  Week 4 | Entrepreneurship as an 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. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment,  The process of setting up a small business, Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs |
| September | Week 1  Week 2  Week 3  Week 4 | Managerial roles and functions in a small business.  Designing and redesigning business processes, location, 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 |
| October | Week 1    Week 2  Week 3  Week 4 | The concept and application of product life cycle, Concept of 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, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives.  National, state level and grass-root level financial and nonfinancial institutions in support of small business development. |
| November | Week 1  Week 2 | Presentation  Revision |