Weekly Teaching Plan (July 2023 to November-December 2023) ODD SEMESTER

Teacher: - Narender Kumar

Class B.Com 1st Semester

Subject: Basics of Computer-I

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week		
July				Introduction to Computers: Definition;Compo nents r; Characteristics; History evolution; Generation;		
August		Computers- According to and Storage Capacity; I rand Calculator.		Technology,		
September	Input Devices: Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera. Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink Jet Printers; Plotters, Soft Copy device—Monitor, Sound Cards and speakers.					
October	Memoryand Mass Storage Devices: Characteristics of Memory Systems; Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Back-up; Magnetic Disks, Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.					
November	MS- Word: Funda Standard Toolbars inserting and copy Pictures, Tables, N	mentals of MS-Word, For , Ruler, Scroll Bar, Creating the files, Working we Macros and Mail Merge. It am (Dec Tentative)	ting, Editing, Saving, exith frames, Paragraph fo	xport and import files, ormatting, Columns,		

**Department of Commerce** 

Weekly Teaching Plan (July 2023 to November-December 2023) ODD SEMESTER

Teacher: - Narender Kumar

Class B.Com 1st Semester

Subject: Financial Accounting-I

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week
July				Meaning and scope of Accounting
August	Generally accepte trial balance.	ning, objectives, process, d Accounting Principles; ue items; Reserves and Pr	Journalizing, Posting a	
September	accounting proceed	ue items; Reserves and Pr dure, methods of computing ce method, change of me	ng depreciation-straig	: Meaning, causes, ht line method and
October	Final Accounts woorganizations; Co	ith adjustments; Rectifica nsignment accounts.	tion of errors, Account	ing for non-profit
	C	ounts, Diwali Vacations,	Davision	

**Department of Commerce** 

Weekly Teaching Plan (July 2023 to November-December 2023) ODD SEMESTER

Teacher: - Narender Kumar

Class B.Com 3<sup>rd</sup> Semester

Subject: Corporate Law-I

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week		
July	-	-	-	Company- Meaning and Characteristics; Features of company;		
August	Types of compani	ies, advantages and disadvar	ntages of incorporation; I	Lifting of corporate veil;		
September	Formation of Company:- 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; Pre- incorporation contracts, Incorporation and commencement of Business.					
October	Memorandumof Association:- Meaning; importance; 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		rs; Debentures and Charges. s, Revision, Odd Semester	Exam (Dec Tentative)			

**Department of Commerce** 

Weekly Teaching Plan (July 2023 to November-December 2023) ODD SEMESTER

Teacher: - Narender Kumar

Class B.Com 3<sup>rd</sup> Semester

Subject: Human Resource Management

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4th week
July	-			An Introduction to Human Resource Management
August	Function of Human Resource Management Evolution and Growth of HRM in India	Recruitment Selection	Training	Theories of wages
September	Theories of wages  Methods of wages	Wages Concept	Fair, Minimum and Living wage	Special Incentives
October	Special Incentives	Perfect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.	Industrial Relations	Industrial Relations
November	Industrial Dispute	Industrial Dispute (Cont.)  Diwali Vacations	Preventive and curative methods and Agencies for Reconciliation of Industrial unrest.	Revision Odd Semester Exam (Dec Tentative)

Department of Commerce

Weekly Teaching Plan (July 2023 to November-December 2023) ODD SEMESTER

Teacher: - Narender Kumar

Class B.Com 5<sup>th</sup> Semester

**Subject: Financial Market Operations** 

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week
July			-	Overview of Indian Financial System
August	Indian Money Market	Indian Money Market (Cont.)	Primary Market	Primary Market (Cont.)
September	SEBI	SEBI (Cont.) and Mutual Fund	Credit Rating	Secondary Market
October	Secondary Market	OTCEI and NSE	Functionaries of Stock Exchange	Functionaries of Stock Exchange (Cont.)  Investor's Protection
November	Investor's Protection	Merchant Banking  Diwali Vacation	Development Banks	Revision Odd Semester Exam (Dec Tentative)

**Department of Commerce** 

Weekly Teaching Plan (July 2023 to November-December 2023) ODD SEMESTER

Teacher: - Narender Kumar

Class B.Com 5<sup>th</sup> Semester

Subject: Cost Accounting-I

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week
July			-	Cost Accounting Introduction
August	Costing; cost accountancy; cost centres and profit centres	Cost: Main elements and types	Material Control: Meaning and objectives of material control, material purchase procedure	Material Issue Method-FIFO, LIFO, HIFO, Average, Weighted Average, Standard Price, Inflated Price, Base Price
September	Fixation of inventory levels-reorder level, Minimum level, Maximum level, Danger level. EOQ analysis.	EOQ Analysis (Cont.) Methods of Valuing Material Issues. Wastage of material	Introduction of Labour	Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans
October	Wage System. Incentive Wage plans (Cont.)	Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads	Rate Class Test	Machine Hour Rate (Cont.) Presentation
November	Unit and output costing: meaning and objectives; cost sheet meaning, Performa, types preparation of cost sheet	Determination of tender price; production account  Diwali Vacations  Presentation	Reconciliation of cost and financial accounts  Class Test	Revision Odd Semester Exam (Dec Tentative)

Department of Commerce

Weekly Teaching Plan (January 2024 to May 2024) EVEN SEMESTER

Teacher: - Narender Kumar

Class B.Com 2<sup>nd</sup> Semester

Subject: Financial Accounting-II

Month	1 <sup>st</sup> week 2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week
January	Hire Purchase system and Instalment Pa	nyment System	Made and the same
February	Baranch Accounting		
	DepartmentalAccounting		
March	Dissolution of Partnership Firm		
	Amalgamationand sale of Partnership F	Holi Vacation	
April	Joint Venture Accounts		Revision and
	Royalty Accounting		Discussion
May	Even Semester		
	Exam (Tentative)		

**Department of Commerce** 

Weekly Teaching Plan (January 2024 to May 2024) EVEN SEMESTER

Teacher: - Narender Kumar

Class B.Com 2<sup>nd</sup> Semester

**Subject: Basics of Computer-II** 

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week				
January	Fundamental of computers: Model of a digital computer; Functioning of a digital computer; Types of a digital computer; Advantages of computers. Difference between digital computer and analog computer, Applications of computers: Computers in Commerce, Marketing, Education and Management.							
February	Software concepts: Types of Software and their role, Different System Software typesOperating systems, Translators, System Utilities; Concept of Application Packages; Types of an Operating system- Multi-user O.S., Multi-tasking O.S., Multi-Processing O.S.; Timesharing O.S., Multi-Programming O.S.Operating System as a resource Manager, concept of GUIand CUI.							
March	Introduction to Win Types of Windows, explorer, Using Pair interfaces- CUI and	dows: Components of Windows as an Oputbrush, Control Panel GUI; Concept of a light	of a Application Window erating System, Window Installing a printer. Use Desktop and Taskbar, My d Internet Explorer icons.	Holi Vacation				
April	Features of Excel; Formatting, Printing	Rows, Columns, Cel	Advantages of an Spread I, Menus, Creating work neet links, Table creatin actions.	sheet, Discussion				
May	Even Semester Exam (Tentative)							

**Department of Commerce** 

Weekly Teaching Plan (January 2024 to May 2024) EVEN SEMESTER

Teacher: - Narender Kumar

Class B.Com 4th Semester

Subject: Corporate Law-II

Month	1st week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week			
January	Depository System-meaning and importance; Shares:-; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading- Benefits and Procedure; Need for educating investors						
February	capital; Further issue Members:- Difference	Share capital:- Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members:- Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.					
March	Meeting of Company:- Essentials of valid meeting; meetings of Shareholders:- Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors:- Duties, Powers, Liabilities, Appointment and removal of directors.						
April	Winding Up:-Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up.  Revision and Discussion						
May	Even Semester Exam (Tentative)						

**Department of Commerce** 

Weekly Teaching Plan (January 2024 to May 2024) EVEN SEMESTER

Teacher: - Narender Kumar

Class B.Com 4<sup>th</sup> Semester

Subject: Marketing Management

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week
January	Marketing Introduction, Nature, Scope	Marketing Concepts- Traditional and Modern	Market Segmentation- Concept, Importance, and basis of market segmentation.	Consumer Behavior-Nature, Scope, Importance, Factors affecting buyer behavior
February	Product Planning and Development- Importance and scope of product Planning in Marketing	New product development & PLC- factors affecting product life cycle.	Branding and Trademark:- Difference between brand and trademark;	Advantages and criticism of branding; types of branding; Brand policies and Strategies.
March	Pricing: Meaning; Importance	Factors affecting pricing, pricing objective Types of price policy and pricing strategies.	Advertising	Holi Vacation
April	Media of Advertising	Advertising Effectiveness, Sales Promotion	Publicity and Public Relations	Revision and Discussion
May	Even Semester Exam (Tentative)			

**Department of Commerce** 

Weekly Teaching Plan (January 2024 to May 2024) EVEN SEMESTER

Teacher: - Narender Kumar

Class B.Com 6<sup>th</sup> Semester

Subject: Cost Accounting-II

Month	1 <sup>st</sup> week	2 <sup>nd</sup> week	3 <sup>rd</sup> week	4 <sup>th</sup> week
January	Process Costing: Meaning, Treatment of Normal Wastage	Process Costing: Abnormal Wastage, and Abnormal Gain	Process Costing- Closing stock and opening stock treatment, Joint Product and By-Product	Process Costing- Inter-Process Profit
February	Process Costing- Equivalent Production	Marginal Costing, Absorption Costing Marginal Costing: A Tool of Decision-making	CVP Analysis	CVP Analysis, BEP
March	CVP Analysis, BEP Analysis Performance Budgeting	Budgetary control Zero-based budgeting, and responsibility accounting.	Standard Costing Variance Analysis	Holi Vacation
April	Job and Batch Costing Contract Costing- Meaning, main features, preparation of contract account	Meaning, main features, preparation of contract account	Contract Costing (Cont.)  Revision and Discussion	Revision and Discussion
May	Even Semester Exam (Tentative)			

**Department of Commerce**