

COMMERCE

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan

B. Com 1st Year

Subject – Financial accounting (B.C.1.1)

Unit	Topic	Details	Month	Method of Teaching
1	Theoretical Framework	Meaning, characteristics, functions, limitations, branches, nature, principles, conventions, bases of accounting, accounting standard, journals, ledger, trial balance.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Business Income & Final Accounts	Measurement of business income, revenue recognition, depreciation, meaning & methods, inventories meaning & methods LIFO, FIFO, final accounts, capital & revenue expenditure etc.	September (4 weeks)	PPT/ Lecture/ Videos
3	Accounting for Hire purchase, consignment & joint venture	Journals entry & ledger of hire purchase, accounting treatment in the books of consignor & consignee, joint venture accounting procedure.	October (4 weeks)	PPT/ Lecture/ Videos
4	Accounting for branches & dissolution of partnership firm	Concept of branches, accounting aspect, debtor system, branch final accounts & balance sheet, accounting of dissolution of the partnership firm including insolvency of partners.	November (4 weeks)	PPT/ Lecture/ Videos
5	Practical & live projects	Comprised accounting system, Tally ERP	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Simour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan
B. Com 1st Year

Subject - Business Organisation & Management (B.C.1.2)

Unit	Topic	Details	Month	Method of Teaching
1	Foundation of Indian business	Manufacturing & service sector, SME, Make in India movement, LPG, corporatesocial responsibility, franchising, out sourcing & e commerce.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Business Enterprises	Forms of business organizations: sole trade, partnership, company, corporative organization, LLP, HUF, International business, multi nation companies.	September (4 weeks)	PPT/ Lecture/ Videos
3	Management & organization	Management an introduction, planning & strategy, decision making, Indian philosophy of management, departmentation & decentralization, group dynamics & team building.	October (4 weeks)	PPT/ Lecture/ Videos
4	Leadership, Motivation & control	Leadership theories & styles, concept, importance & types of motivation, communication process & barriers, controlling.	November (4 weeks)	PPT/ Lecture/ Videos
5	Functional Areas of Management	Marketing management, PLC, Financial management, sources of funds, venture capital, and lease finance, SEBI, HRM.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal.
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Simour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

**Teaching Plan
B. Com 1st Year
Subject – Business Law (B.C.1.3)**

Unit	Topic	Details	Month	Method of Teaching
1	The Indian Contract Act 1872	Contract, meaning, characteristics & kinds. Essentials of valid contract, void agreements, discharge of contract, contingent contract & quasi contracts.	August (4 Weeks)	PPT/ Lecture/ Videos
2	The Indian contract act 1872: specific contracts	Contract of indemnity & guarantee, contract of bailment, contract of agency.	September (4 weeks)	PPT/ Lecture/ Videos
3	The sales of goods act 1930	Contract of sale, meaning & difference between sale & agreement to sell, condition & warranties, performance of contract of sale, unpaid seller.	October (4 weeks)	PPT/ Lecture/ Videos
4	The Negotiable instrument act 1881	Meaning, characteristics & types of negotiable instruments: Promissory notes, bill of exchange, cheque. Holder & holder in due course, privileges of holder in due course, types of endorsement, crossing of cheque, blousing of cheque.	November (4 weeks)	PPT/ Lecture/ Videos
5	The partnership act 1932	Nature & characteristics of partnership, registrations of firms, types of partner, rights & duties, implied authority of a partner, incoming & outgoing partners, modes of dissolution of partnership. LLP act 2008: Feature of LLP, difference between LLP & Company, incorporation document, incorporation by registration, partner & their relationship.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal.

Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

**Teaching Plan
B. Com 1st Year**

Subject – Business Statistics & Mathematics (B.C.1.4)

Unit	Topic	Details	Month	Method of Teaching
1	Uni-Variate Analysis	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean; properties and applications; mode and 16 median. 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 Weeks)	PPT/ Lecture/ Videos
2	Bi-variate Analysis	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 weeks)	PPT/ Lecture/ Videos
3	Index Numbers	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 weeks)	PPT/ Lecture/ Videos
4	Time Series Analysis	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 weeks)	PPT/ Lecture/ Videos
5	Business Mathematics	A) Matrices & Differential Calculus 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 B) Basic Mathematics of Finance 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 weeks)	PPT/ Lecture/ Videos



Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*

Dr. MOHAN SINGH CHAUHAN *[Signature]*
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib . Principal.

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan
B.Com 2nd Year Subject – Company Law

Unit	Topic	Details	Month	Method of Teaching
1	Introduction	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; 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	August (4 Weeks)	PPT/ Lecture/ Videos
2	Documents	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.	September (4 weeks)	PPT/ Lecture/ Videos
3	Management	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. 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	October (4 weeks)	PPT/ Lecture/ Videos
4	Dividends, Accounts, Audit	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.	November (4 weeks)	PPT/ Lecture/ Videos
5	Winding Up, Insider Trading, Whistle Blowing	Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

**Teaching Plan
B. Com 2nd Year**

Subject – INCOME TAX LAW AND PRACTICE

<u>Unit</u>	<u>Topic</u>	<u>Details</u>	<u>Month</u>	<u>Method of Teaching</u>
1	Introduction	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	August (4 Weeks)	PPT/ Lecture/ Videos
2	Computation of Income under different heads-1	Income from Salaries Income from house property	September (4 weeks)	PPT/ Lecture/ Videos
3	Computation of Income under different heads-2	Profits and gains of business or profession Capital gains Income from other sources	October (4 weeks)	PPT/ Lecture/ Videos
4	Computation of Total Income and Tax Liability	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 Supreme Court	November (4 weeks)	PPT/ Lecture/ Videos
Practical /Live Projects	Preparation of Return of Income	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 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan
B. Com 2nd Year

Subject - COMPUTER APPLICATIONS IN BUSINESS

Unit	Topic	Details	Month	Method of Teaching
1	Word Processing	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	August-September (5 Weeks)	PPT/ Lecture/ Videos
2	Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	September-October (4 weeks)	PPT/ Lecture/ Videos
3	Spreadsheet and its Business Applications	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	October-November (5 weeks)	PPT/ Lecture/ Videos
4	Creating Business Spreadsheet	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	November & February (5 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD. *[Signature]*



[Signature]
Principal
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Simour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

**Teaching Plan
B. Com 2nd Year
Subject - CORPORATE ACCOUNTING**

Unit	Topic	Details	Month	Method of Teaching
1	Accounting for Share Capital & Debentures	Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	August (4 Weeks)	PPT/ Lecture/ Videos
2	Final Accounts, Valuation of Goodwill and Valuation of Share	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Concepts and calculation of valuation of goodwill and shares: simple problems only.	September (4 weeks)	PPT/ Lecture/ Videos
3	Amalgamation of Companies	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction	October (4 weeks)	PPT/ Lecture/ Videos
4	Accounting of Holding Companies	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).	November (4 weeks)	PPT/ Lecture/ Videos
5	Accounting of Banking Companies and Cash Flow Statement	Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA). Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7. Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD- *[Signature]*



[Signature]
Principal,
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Simour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan
B. Com 2nd Year
Subject - COST ACCOUNTING

Unit	Topic	Details	Month	Method of Teaching
1	Introduction	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	August (4 Weeks)	PPT/ Lecture/ Videos
2	Elements of Cost: Material	Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses	September (4 weeks)	PPT/ Lecture/ Videos
3	Elements of Cost: Labour	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	October (4 weeks)	PPT/ Lecture/ Videos
4	Elements of Cost: Overheads. Book Keeping in Cost Accounting	Classification, allocation, apportionment and absorption of overheads; Under- and over- absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based Costing & Service Costing (brief overview). Reconciliation of cost and financial accounts	November (4 weeks)	PPT/ Lecture/ Videos
5	Methods of Costing	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty

1. *[Signature]*

2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal

Dr. MOHAN SINGH CHAUHAN
 Principal
 Shree Guru Gobind Singh Ji
 Government College
 Paonta Sahib
 Dist. Simour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

**Teaching Plan
B. Com 2nd Year Subject - E-COMMERCE**

Unit	Topic	Details	Month	Method of Teaching
1	Introduction	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 Ecommerce. 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)	August (4 Weeks)	PPT/ Lecture/ Videos
2	Security and Encryption & IT Act 2000 and Cyber Crimes	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). 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	September (4 weeks)	PPT/ Lecture/ Videos
3	E-payment System	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 clearinghouse, automated ledger posting), risks involved in e-payments	October (4 weeks)	PPT/ Lecture/ Videos
4	On-line Business Transactions	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, alibaba, flipkart, etc.)	November (4 weeks)	PPT/ Lecture/ Videos
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. Or E-payment system and online business transactions.	February (3 weeks)	PPT/ Lecture/ Videos



Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*

[Signature]
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour / H.P. 172025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan B, Com Year III
Subject - Corporate Governance and Auditing

Unit	Topic	Details	Month	Method of Teaching
1	Corporate Governance	Evolution of Corporate Governance; Developments in India, Regulatory Framework of Corporate Governance in India, SEBI Guidelines on Corporate Governance; Reforms in Companies Act, Clause 49 and Listing Agreement. Corporate management vs. Governance; Internal constituents of the Corporate Governance. 42 Theories & Models, Broad Committees; Major Corporate Scandals in India and Abroad- Relevant case Studies; Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Business Ethics	Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical principles in Business, Ethics in Management, Theories of Business Ethics. Codes of ethics, ethics committee Morality and ethics, business values and ethics. Ethical Issues in Business: Ethics in various Functional Areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Environmental Ethics.	September (4 weeks)	PPT/ Lecture/ Videos
3	Corporate Social Responsibility (CSR)	Concept of CSR, Corporate Philanthropy, CSR and Corporate Sustainability; CSR and Business Ethics, CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. Rating Agencies; Green Governance; Concept of Whistle blower.	October (4 weeks)	PPT/ Lecture/ Videos
4	Introduction to Auditing	Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control - Internal Check and Internal Audit; Audit Procedure - Vouching and verification of Assets & Liabilities.	November (4 weeks)	PPT/ Lecture/ Videos
5	Company Audit & Special Areas of Audit	Audit of Limited Companies:- Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013. Special Areas of Audit:- Special features of Cost audit, Tax audit, and Management audit; Auditing Standards. Relevant case Studies/problems.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal

Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

**Teaching Plan B. Com Year III
Subject- FUNDAMENTALS OF FINANCIAL MANAGEMENT**

Unit	Topic	Details	Month	Method of Teaching
1	Introduction	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities - Bonds and Equities.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Investment Decision	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk - Certainty Equivalent Approach and Risk- Adjusted Discount Rate	September (4 weeks)	PPT/ Lecture/ Videos
3	Financing Decision	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Leverage- Operating, Financial & Degree of Leverage. Capital structure -Theories of 45 Capital Structure (Net Income, Net Operating Income, Traditional Approach and MM Hypothesis). Determinants of capital structure.	October (4 weeks)	PPT/ Lecture/ Videos
4	Dividend Decisions	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice	November (4 weeks)	PPT/ Lecture/ Videos
5	Working Capital Decisions	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

**Teaching Plan B. Com Year III
Subject- ENTREPRENEURSHIP**

Unit	Topic	Details	Month	Method of Teaching
1	Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship	August (4 Weeks)	PPT/ Lecture/ Videos
2	Entrepreneurship and Micro, Small and Medium Enterprises	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution	September (4 weeks)	PPT/ Lecture/ Videos
3		Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, 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 weeks)	PPT/ Lecture/ Videos
4	Sources of business ideas and tests of feasibility	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; 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	November (4 weeks)	PPT/ Lecture/ Videos
5	Mobilising Resources	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 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*



HOD - *[Signature]*

[Signature]
Principal

Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan B, Com Year III
Subject- PRINCIPLES OF MICRO ECONOMICS

Unit	Topic	Details	Month	Method of Teaching
1	Introduction To Demand and Supply	Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination. Elasticity of demand and supply. Application of demand and supply	August (4 Weeks)	PPT/ Lecture/ Videos
2	Consumer Theory	Ordinal Utility theory: (Indifference curve approach); Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.	September (4 weeks)	PPT/ Lecture/ Videos
3	Production and Cost	a) Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale. Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run	October (4 weeks)	PPT/ Lecture/ Videos
4	Market Structure	(a). Perfect Competition: Assumption: Theory of a firm under perfect competition; Demand and Revenue, Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition (b). Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination. 53 (c). Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumption; Short - run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance. (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.	November (4 weeks)	PPT/ Lecture/ Videos
5	Income Distribution and Factor Pricing	Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*



HOD - *[Signature]*

[Signature]
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-172002

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan B.Com Year III
Subject - MANAGEMENT ACCOUNTING

Unit	Topic	Details	Month	Method of Teaching
1	Introduction and Contemporary Issues	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management, Financial Statement Analysis - Common Size Statement, Comparative Statements, Trend Analysis and Ratio Analysis.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Marginal Costing	Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis- algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point	September (4 weeks)	PPT/ Lecture/ Videos
3	Decision Making	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations - profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing	October (4 weeks)	PPT/ Lecture/ Videos
4	Budgetary Control	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Responsibility Accounting- Concepts and Significance	November (4 weeks)	PPT/ Lecture/ Videos
5	Standard Costing	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis - material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan B. Com Year III
Subject - FUNDAMENTALS OF INVESTMENT

Unit	Topic	Details	Month	Method of Teaching
1	The Investment Environment	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, Concept of return and risk, Impact of Taxes and Inflation on return.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Fixed Income Securities	Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.	September (4 weeks)	PPT/ Lecture/ Videos
3	Approaches to Equity Analysis	Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.	October (4 weeks)	PPT/ Lecture/ Videos
4	Portfolio Analysis and Financial Analysis	Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India	November (4 weeks)	PPT/ Lecture/ Videos
5	Investor Protection	Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal.

Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan
B. Com Year III

Subject - PERSONAL SELLING AND SALESMANSHIP

Unit	Topic	Details	Month	Method of Teaching
1	Introduction to Personal Selling	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	August (4 Weeks)	PPT/ Lecture/ Videos
2	Buying Motives	Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.	September (4 weeks)	PPT/ Lecture/ Videos
3	Selling Process	Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities	October (4 weeks)	PPT/ Lecture/ Videos
4	Sales Reports	Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling	November (4 weeks)	PPT/ Lecture/ Videos
5	Personal Selling and Merchandising	AIDA Model of selling, Distribution Networks relationship. Advertisement and Personal Selling.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*

HOD - *[Signature]*



[Signature]
Principal
Dr. MOHAN SINGH CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Sirmour (H.P.)-173025

Shree Guru Gobind Singh Ji Govt. College, Paonta Sahib (H.P.)

Teaching Plan
B. Com Year III
Subject - INDIAN ECONOMY

Unit	Topic	Details	Month	Method of Teaching
1	Basic Issues and Features of Indian Economy	Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure	August (4 Weeks)	PPT/ Lecture/ Videos
2	Policy Regimes	a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy.	September (4 weeks)	PPT/ Lecture/ Videos
3	Growth, Development and Structural Change	a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. e) Demographic Constraints: Interaction between population change and economic development.	October (4 weeks)	PPT/ Lecture/ Videos
4	Sectoral Trends and Issues	a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. b) Industry and Services Sector: Phases of Industrialization - the rate and pattern of industrial growth across alternative policy regimes; Public sector - its role, performance and reforms; The small scale sector; Role of Foreign capital. c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments; Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.	November (4 weeks)	PPT/ Lecture/ Videos
5	Inflation, Unemployment and Labour Market	Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment - natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the tradeoff between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.	February (3 weeks)	PPT/ Lecture/ Videos

Note: Assignments, class test & midterm will be taken during the session.

Faculty
1. *[Signature]*
2. *[Signature]*



HOD. - *[Signature]*

[Signature]
Dr. Mohan Singh CHAUHAN
Principal
Shree Guru Gobind Singh Ji
Government College
Paonta Sahib
Dist. Simour (H.P.)-173025