

Lesson Plan (2023-24 Even sem)

Name: Trilok Chand

Subject: Retail Mgt.

Class: B.Com 6th Sem

Feb -Retailing: concept, characteristics and importance; theories of retailing; strategic planning in retailing; planning location of retail institution: trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site;

March -material handling. Organizational structure in retail institutions; classification of retail institutions; store based and non-store based retail organizations; process of setting up a retail organization

April- Store management: blueprinting operations, deciding stores layout, energy management, security issues; applications of information technology in retailing. Trends in retailing in India; FDI in retail. . Assignment, Revision, Test



Signature

Lesson Plan (2023-24 Even sem)

Name: Trilok Chand

Subject: HRM

Class: B.Com 6th Sem

Feb - Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management. Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective. Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

March - Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection. Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

April - Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods. Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal. Assignment, Revision, Test

Signature

Lesson Plan (2023-24 Even sem)

Name: Trilok Chand

Subject: Business Stat.

Class: B.Com 4th Sem

Feb -Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors. Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

March - Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

April-Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters. Assignment, Revision, Test

  
Signature



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Lesson Plan (2023-24 Even sem)

Name: Trilok Chand

Subject: Business Law

Class: B.Com 4th Sem

Feb -Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

March - Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

April- Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions. RTI Act, 2005: important provisions. Assignment, Revision, Test

  
Signature

Lesson Plan (2023-24 Even sem)

Name: Trilok Chand

Subject: Fundamentals of Banking and Insurance

Class: B.A 2<sup>nd</sup> Sem

Feb - Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks. Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank: Types of Advances: Secured & unsecured, loans-Short, medium and long Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers.

March -Insurance: Concept, need and principles of insurance; Insurance and economic development; Life Insurance: Concept, features, importance, and types: procedure of taking life insurance policies, nomination and assignment.

April- General insurance: concept, features, importance, and types; Procedure of taking general insurance: An overview of Fire insurance, Marine Insurance, Health Insurance. Assignment, Revision, Test

  
Signature

Lesson Plan (2023-24 Even sem)

Name: Trilok Chand


Subject: Income-Tax

Class: B.Com 6th Sem

Feb - Deductions under section 80C to 80U in computing total income. Computation of total income and tax liability of an individual and H.U.F.

March - Computation of total income and tax liability of a Firm. Deduction of tax at source; advance payment of tax. Income tax authorities and their powers. Procedure for assessment; different types of returns.

April- Procedure of filing e-return and revised return. Recovery and refund of tax. Penalties and prosecutions; appeals and revision .Assignment, Revision, Test



Signature



GCG, Basti, Karna  
Session - 2022-24

**Lesson Plan (2023-24 Even sem)**

Name: Dr. Mahtab Singh

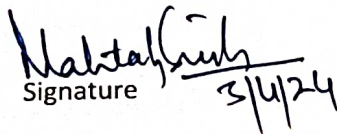
Subject: Corporate Accounting-II

Class: B.Com 4<sup>th</sup> Sem.

Feb - Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

March - Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21.

April- Accounts of banking organizations. Accounts of insurance companies. Liquidation of companies.  
Assignment, Revision, Test

  
Signature 3/4/24

### Lesson Plan (2023-24 Even sem)

Name: Dr. Mahtab Singh

Subject: Management Accounting

Class: B.Com 6<sup>th</sup> Sem.

**Feb** - Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting. Management reporting: need and type of reports. Management information system. Analysis of financial statements: comparative statements, common size statements,

**March** - Ratio analysis: liquidity, solvency, profitability and turnover; trend analysis. Cash flow and funds flow statements: need and method of preparing statements. Absorption V/S variable costing: features and income determination, cost volume profit analysis, breakeven analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence,

**April**- Determination of cost indifference point. Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system. Assignment, Revision, Test

  
Signature 3/4/24



## Lesson Plan (2023-24 Even sem)

Name: Dr. Mahtab Singh

Subject: Advertising

Class: B.Com 4<sup>th</sup> Sem.

Feb - Advertising: meaning, importance & scope, advertising vs. publicity, promotion mix, advertising process. Communication and advertising mix: communication process; advertising functions; types of advertising; e-advertising; economic, legal, ethical and social aspects of advertising;

March - Setting advertising objectives, Dagmar approach; Advertising budget. Creative aspects of advertising: advertising appeals, copy writing, headlines, illustrations and message. Advertising media: types of media, merits and demerits; media planning and scheduling.

April- Advertising agency: concept, role & relationship with clients, advertising department. Advertising and consumer behavior. Advertising Effectiveness: concept and benefits; measuring advertising effectiveness: pre, post and concurrent tests. Assignment, Revision, Test

  
Signature 3/4/24


## Lesson Plan (2023-24 Even sem)

Name: Dr. Mahtab Singh  
Subject: Fundamental of Insurance  
Class: B.Com 6<sup>th</sup> Sem

Feb - Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development. Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

March - Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure. Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

April- Accident and motor insurance: policy and claims settlement procedures. Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices. Assignment, Revision, Test

  
Signature 3/4/24

## Lesson Plan (2023-24 Even sem)

Name: Dr. Mahtab Singh

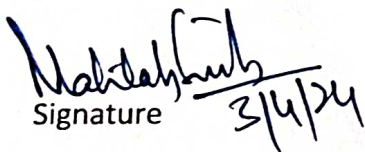
Subject: Principles of Marketing

Class: B.Com 2<sup>nd</sup> Sem

**Feb** - Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public, Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio-cultural.

**March** -Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection; Positioning: Concept, importance and bases. Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing determination, pricing methods, pricing policies and strategies

**April**- Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing: Online marketing; Direct marketing, Green marketing; Relationship Marketing. Assignment, Revision, Test

  
Signature 3/4/24



## Lesson Plan (2023-24 Even sem)

Name: Dr. Mahtab Singh  
Subject: Company Law  
Class: B.Com<sup>2nd</sup> Sem.

Feb - Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.

March -Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra-vires: Articles of Association: Clauses and alteration; Doctrine of indoor management: Doctrine of constructive notice: Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospect

April- Share capital: Types, issue and allotment of shares; Reduction of share capital: Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal, Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India, Winding up of a company: Reasons, modes, procedure and implications of winding up. Assignment, Revision, Test

  
Signature 3/4/24

## Lesson Plan (2023-24 Even sem)

Name: Dr. Mahtab Singh

Subject: Company Law

Class: B.Com<sup>4th</sup> Sem.

**Feb - Company:** Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.

**March -Memorandum of Association:** Clauses and alteration procedure, Doctrine of ultra vires:  
**Articles of Association:** Clauses and alteration; Doctrine of indoor management: Doctrine of constructive notice: Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospect

**April- Share capital:** Types, issue and allotment of shares; Reduction of share capital: Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal, Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India, Winding up of a company: Reasons, modes, procedure and implications of winding up.  
Assignment, Revision, Test

  
Signature 3/4/24