

# LESSON PLAN 2024-2025

NAME-NEETU KUMARI (ASSISTANT PROFESSOR IN COMMERCE)

SUBJECT: BUSINESS LAWS

CLASS : B.COM 1<sup>ST</sup> SEM -1<sup>ST</sup>

Date: July to November	Topic
3 <sup>rd</sup> Week of July	The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance,
4 <sup>th</sup> Week of July	Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement
1 <sup>st</sup> Week of August	Performance of contract; Discharge of contract; Remedies for Breach of contract
2 <sup>nd</sup> Week of August	Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency
3 <sup>rd</sup> Week of August	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties
4 <sup>th</sup> Week of August	Transfer of ownership in goods; Performance of the contract of sale;
1 <sup>st</sup> Week of Sept.	Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.
2 <sup>nd</sup> Week of Sept.	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability
3 <sup>rd</sup> Week of Sept.	Partnership Act,2008:concepts,characteristics of LLP;
4 <sup>th</sup> Week of Sept.	Incorporation of LLP; LLP agreement
1 <sup>st</sup> Week of Oct.	Extent & limitations of Liabilities of LLP and partners.
2 <sup>nd</sup> Week of Oct.	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor
3 <sup>rd</sup> Week of Oct.	Discharge of negotiable Instruments.
4 <sup>th</sup> Week of Oct.	InformationTechnologyAct,2000:Purpose;Benefitsandlimitations ;Digital signature;
1 <sup>st</sup> Week of Nov.	E -Governance; Attribution of electronic records ,duties of subscribers; Penalties and Adjudication offences.
2 <sup>nd</sup> Week of Nov.	Revision, Assignment
3 <sup>rd</sup> Week of Nov.	Test



# LESSON PLAN 2024-2025

NAME-NEETU KUMARI (ASSISTANT PROFESSOR IN COMMERCE)

SUBJECT: **BUSINESS REGULATORY FRAMEWORK- I**

CLASS : B.COM 2<sup>NO</sup> SEM -3<sup>NO</sup>

Date: July to November	Topic
3 <sup>rd</sup> Week of July	Indian Contract Act: - Valid contract and its elements; Void and void able agreements
4 <sup>th</sup> Week of July	Void and illegal agreements; Offer and acceptance;
1 <sup>st</sup> Week of August	Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.
2 <sup>nd</sup> Week of August	Contingent Contracts: - Quasi contracts; Discharge of contracts
3 <sup>rd</sup> Week of August	methods of discharge of contracts; Consequences of Breach of contracts.
4 <sup>th</sup> Week of August	Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee
1 <sup>st</sup> Week of Sept.	features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee
2 <sup>nd</sup> Week of Sept.	Contract of Bailment and Pledge: - Meaning; types of bailment,
3 <sup>rd</sup> Week of Sept.	Termination of bailment, Duties and rights of bailor and bailee.
4 <sup>th</sup> Week of Sept.	Essentials of pledge, who nay pledge,
1 <sup>st</sup> Week of Oct.	Rights and Duties of Pawnor and Pawnee.
2 <sup>nd</sup> Week of Oct.	Consumer protection Act 1986: - Salient features of consumer Protection Act
3 <sup>rd</sup> Week of Oct.	Rights of consumers; consumer Protection councils;
4 <sup>th</sup> Week of Oct.	Consumer disputes redressal machinery
1 <sup>st</sup> Week of Nov.	Revision, Test
2 <sup>nd</sup> Week of Nov.	Revision, Assignment
3 <sup>rd</sup> Week of Nov.	Test



# LESSON PLAN 2024-2025

NAME-NEETU KUMARI (ASSISTANT PROFESSOR IN COMMERCE)

SUBJECT: BASIC OF RETAILING

CLASS : B.COM 2<sup>ND</sup> SEM -3<sup>RD</sup> SEM

Date: July to November	Topic
3 <sup>rd</sup> Week of July	Introduction: Meaning, nature of Retailing ,scope and importance,
4 <sup>th</sup> Week of July	Growth and present size. Career option in retailing;
1 <sup>st</sup> Week of August	Technology induction in retailing; Future of retailing in India
2 <sup>nd</sup> Week of August	Types of Retailing: Stores classified by owners Stores classified by merchandising categories;
3 <sup>rd</sup> Week of August	Wheel of retailing; Traditional retail formats vs. modern retail formats
4 <sup>th</sup> Week of August	Store and non-store based formats; Cash and carry business - Meaning, nature and scope;
1 <sup>st</sup> Week of Sept.	Retailing models – Franchiser – franchisee ,directly owned;
2 <sup>nd</sup> Week of Sept.	Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.
3 <sup>rd</sup> Week of Sept.	Management of Retailing Operations: Retailing management,
4 <sup>th</sup> Week of Sept.	The total performance model; Functions of retail management; Test
1 <sup>st</sup> Week of Oct.	Strategic retail management process. Retail planning ,Importance,
2 <sup>nd</sup> Week of Oct.	Process; Developing retailing strategies ,Types
3 <sup>rd</sup> Week of Oct.	Retail other strategies, objectives,
4 <sup>th</sup> Week of Oct.	Action plans, Test
1 <sup>st</sup> Week of Nov.	Pricing strategies, Revision
2 <sup>nd</sup> Week of Nov.	Location strategies. Test
3 <sup>rd</sup> Week of Nov.	Revision



# LESSON PLAN 2024-2025

NAME-NEETU KUMARI (ASSISTANT PROFESSOR IN COMMERCE)

SUBJECT: TAXATION LAW-I

CLASS : B.COM 3<sup>RD</sup> SEM -5<sup>TH</sup>

Date: July to November	Topic
3 <sup>rd</sup> Week of July	Income Tax: An introduction and Important Definitions
4 <sup>th</sup> Week of July	Agriculture Income
1 <sup>st</sup> Week of August	Residential status and incidence of Tax Liability
2 <sup>nd</sup> Week of August	Exempted incomes. Income from Salaries (including retirement benefit)
3 <sup>rd</sup> Week of August	Income from Salaries (including retirement benefits)
4 <sup>th</sup> Week of August	Income from House property
1 <sup>st</sup> Week of Sept.	Income from House property Numerical
2 <sup>nd</sup> Week of Sept.	Profits and Gains from Business or Profession
3 <sup>rd</sup> Week of Sept.	Profits and Gains from Business or Profession Numerical
4 <sup>th</sup> Week of Sept.	Depreciation
1 <sup>st</sup> Week of Oct.	Capital Gains.
2 <sup>nd</sup> Week of Oct.	Income from other sources
3 <sup>rd</sup> Week of Oct.	Clubbing of incomes & aggregation of incomes,
4 <sup>th</sup> Week of Oct.	Set off and carry forward of losses Assignments
1 <sup>st</sup> Week of Nov.	Deductions to be made in computing total income Revision
2 <sup>nd</sup> Week of Nov.	Revision, Test
3 <sup>rd</sup> Week of Nov.	Test

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# LESSON PLAN 2024-2025

NAME-NEETU KUMARI (ASSISTANT PROFESSOR IN COMMERCE)

SUBJECT: **BUSINESS STATISTICS**

CLASS : B.COM 3<sup>RD</sup> SEM -5<sup>TH</sup>

Date: July to November	Topic
3 <sup>rd</sup> Week of July	Introduction of statistics: Origin, development, Scope , uses and limitations
4 <sup>th</sup> Week of July	Collection of data ,primary data collection, secondary methods, types of measurement scale
1 <sup>st</sup> Week of August	Presentation of data, Bar , Squares, Rectangular, Circular diagrams, Histogram, Frequency Polygon, Ogives.
2 <sup>nd</sup> Week of August	Stem and Leaf displays box plots. Central Tendency : Concept and Measures, Mean
3 <sup>rd</sup> Week of August	Quartiles, Deciles, Percentiles. Dispersion: Concept and Its absolute as well as relative measures.
4 <sup>th</sup> Week of August	Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.
1 <sup>st</sup> Week of Sept.	Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness
2 <sup>nd</sup> Week of Sept.	Concept of Kurtosis and its measures.
3 <sup>rd</sup> Week of Sept.	Analysis of Bivariate data: Correlation-concept, scatter diagram
4 <sup>th</sup> Week of Sept.	Karl Pearson's co-efficient of Correlation and its properties
1 <sup>st</sup> Week of Oct.	Spearman's rank Correlation, Concurrent deviation method
2 <sup>nd</sup> Week of Oct.	Regression: Meaning and Definition, Difference between Correlation and Regression
3 <sup>rd</sup> Week of Oct.	Principle of least squares and fitting of a line of best fit to the given data
4 <sup>th</sup> Week of Oct.	Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate,
1 <sup>st</sup> Week of Nov.	Co-efficient of determination
2 <sup>nd</sup> Week of Nov.	Revision, Assignment
3 <sup>rd</sup> Week of Nov.	Test



# LESSON PLAN 2024-2025

NAME-NEETU KUMARI (ASSISTANT PROFESSOR IN COMMERCE)

SUBJECT: **ENTREPRENEURSHIP AND SMALL SCALE BUSINESS**

CLASS : B.COM 3<sup>RD</sup> SEM-5<sup>TH</sup>

Date: July to November	Topic
3 <sup>rd</sup> Week of July	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management.
4 <sup>th</sup> Week of July	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
1 <sup>st</sup> Week of August	Entrepreneurial competencies Entrepreneurial motivation, performance and rewards
2 <sup>nd</sup> Week of August	Entrepreneurship Development Institute of India's Inventory of Entrepreneurial Competencies and National Institute of Entrepreneurship and Small Business & Preparation of Project Report
3 <sup>rd</sup> Week of August	Development's training kit for arousing entrepreneurial motivation and capacity and capability building).
4 <sup>th</sup> Week of August	Opportunity scouting and idea generation .Entrepreneurial opprtunies contemporary business environment. The process of setting up a small business
4 <sup>th</sup> Week of August	Managerial roles and functions in a small business
1 <sup>st</sup> Week of Sept.	Designing and redesigning business process
2 <sup>nd</sup> Week of Sept.	Managing Business Operations
3 <sup>rd</sup> Week of Sept.	Growth options: internal expansion, acquisitions & mergers, integration & diversification
4 <sup>th</sup> Week of Sept.	Crises in business growth.
1 <sup>st</sup> Week of Oct.	Sales & distribution management
2 <sup>nd</sup> Week of Oct.	Competitive bidding/tenner marketing negotiation with principal customs
3 <sup>rd</sup> Week of Oct.	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance
4 <sup>th</sup> Week of Oct.	Subsidies and other Fiscal & monetary Incentives
1 <sup>st</sup> Week of Nov.	National, state level and grass-root level financial and nonfinancial institutions in support of small business development
2 <sup>nd</sup> Week of Nov.	Revision
3 <sup>rd</sup> Week of Nov.	Test

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# LESSON PLAN 2024-2025

NAME-NEETU KUMARI (ASSISTANT PROFESSOR IN COMMERCE)

SUBJECT: **ACCOUNTING FOR MANAGEMENT**

CLASS : B.COM 3<sup>RD</sup> SEM -5<sup>TH</sup>

Date: July to November	Topic
3 <sup>rd</sup> Week of July	<b>Management Accounting:</b> Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting,
4 <sup>th</sup> Week of July	The Management Accountant, The Controller, The Treasurer, Management Accounting Principles,
1 <sup>st</sup> Week of August	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting,
2 <sup>nd</sup> Week of August	Limitations of Management Accounting, Tools of Management
3 <sup>rd</sup> Week of August	<b>Analysis and Interpretation of Financial Statements:</b> meaning and types of financial statements, analysis and interpretation of financial statements
4 <sup>th</sup> Week of August	Types of financial analysis, steps involved in financial analysis
1 <sup>st</sup> Week of Sept.	Techniques of financial analysis.
2 <sup>nd</sup> Week of Sept.	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios,
3 <sup>rd</sup> Week of Sept.	Balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis
4 <sup>th</sup> Week of Sept.	Cash Flow Statement : Meaning, objectives, limitations
1 <sup>st</sup> Week of Oct.	accounting procedure of Cash Flow Statement
2 <sup>nd</sup> Week of Oct.	Financial planning
3 <sup>rd</sup> Week of Oct.	Capital Budgeting : Meaning, nature, need, importance
4 <sup>th</sup> Week of Oct.	appraisal methods, capital rationing
1 <sup>st</sup> Week of Nov.	Revision, Test
2 <sup>nd</sup> Week of Nov.	Revision, Assignment
3 <sup>rd</sup> Week of Nov.	Test

