



SEMESTER WISE TEACHING PLAN
SRI VENKATESWARA COLLEGE
(2022-23) (Odd-Semester)

Name of the Faculty: Dr. Mamta Arora

Department: Commerce

Course: B. Com (H)

Semester: V

Month	Type of Class	Topics	Course	Paper Code/Name
JULY 2022	Theory	1. Nature, Scope and Objectives of financial management, Time value of money, Risk & Return – (including Capital Asset Pricing Model); Long-term investment decisions: The capital budgeting process, cash flow estimation, pay-back period method, accounting rate of return, net present value, net terminal value, internal rate of return and Profitability Index	1. B.Com. (Hons) - V	1. BCH 5.2: Fundamental of Financial Management
Month	Type of Class	Topics	Course	Paper Code/Name
AUGUST 2022	Theory	1. Financing Decisions: Sources of long-term financing, Estimation of components of cost of capital, methods of calculating cost of equity, cost of retained earnings, cost of debt and preference capital, weighted average cost of capital, capital structure: theories of capital structure (Net Income, Net Operating Income, MM Hypothesis, Traditional approach), Operating and Financing Leverage, Determinants of capital structure.	1. B.Com. (Hons) - V	1. BCH 5.2: Fundamental of Financial Management
Month	Type of Class	Topics	Course	Paper Code/Name
SEPTEMBER 2022	Theory	1. Dividend Decisions: Theories of relevance and irrelevance of dividend decisions for corporate valuation: Walter's Model, Gordon's model, MM Approach, Cash and stock dividends, Dividend	1. B.Com. (Hons) - V	1. BCH 5.2: Fundamental of Financial Management

		policies in practice		
	Assignment	1. Topics were allotted for making the assignments.	1. B.Com. (Hons) - V	1. BCH 5.2: Fundamental of Financial Management
Month	Type of Class	Topics	Course	Paper Code/Name
OCTOBER 2022	Theory	1. Working capital decisions: concepts of working capital, operating & cash cycles, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management	1. B.Com. (Hons) - V	1. BCH 5.2: Fundamental of Financial Management
	Test	1. Test would be conducted on the concerned subject.	1. B.Com. (Hons) - V	1. BCH 5.2: Fundamental of Financial Management
November 2022	Theory	1. Long-term investment decisions: The capital budgeting process, cash flow estimation, pay-back period method, accounting rate of return, net present value, net terminal value, internal rate of return and Profitability Index	1. B.Com. (Hons) - V	1. BCH 5.2: Fundamental of Financial Management



SEMESTER WISE TEACHING PLAN
2022-23 Odd Semester
SRI VENKATESWARA COLLEGE

Name of the Faculty: Dr. Shruti Mathur

Department: Commerce

Semester: 3rd

Month		Topics	Course	Paper Code/Name
August	Theory	Unit 1- Introduction <ul style="list-style-type: none"> • Meaning and importance of management; • Coordination mechanisms in organisations, • management as an eclectic modern discipline; • Managerial functions, • Managerial roles (Mintzberg), • Managerial levels and • Managerial competencies. 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
	Tutorials	<ul style="list-style-type: none"> • Case studies/ presentations/ management games related to the topics done in theory 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
September	Theory	Unit 2- Planning <ul style="list-style-type: none"> • Organisational objective setting; • Decision Making: environment (certainty, risk, uncertainty), • techniques for individual and group decision-making; • Forecasting and Scheduling; • Planning vis-à-vis Strategy- • meaning and elements of environment of business firm • SWOT • Industry structure,/ Porter's Five Force Analysis • Business-level strategic planning. Porter's Strategies 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
	Tutorials	<ul style="list-style-type: none"> • Case studies/ presentations/ management games related to the topics done in theory 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
	Assignment	<ul style="list-style-type: none"> • Assignment on various topics from the course 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications

October	Theory	Unit 4- <u>Unit IV: Directing and Controlling</u> <ul style="list-style-type: none"> • Motivation- meaning, importance • Factors affecting motivation; • Maslow's Theory; • Herzberg's Theory • Theory X and Y • Leadership – meaning, importance • factors affecting leadership, • leadership styles, • Managerial Grid • Fiedler's theory of leadership • Transactional & Transformational Leadership • followership; • Principles of controlling; • relationship amongst planning, organizing, directing and controlling; • Performing controlling function; • Measures of controlling • Financial Ratios, Budgetary Control, Networking Analysis (PERT/CPM), Balance Scorecard, and EVA • Accountability for performance 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
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	Tutorials	<ul style="list-style-type: none"> Case studies/ presentations/ management games related to the topics done in theory 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
	Test	<ul style="list-style-type: none"> Unit I – Introduction, Unit II – Planning 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
November	Theory	<p><u>Unit 3: Organizing</u></p> <ul style="list-style-type: none"> Organisational forms (Mintzberg); Factors affecting organisational design; Departmentalization; Organisational structures Organograms- traditional and modern - comparative suitability and changes over time, formal- informal organisations' interface. <p><u>Unit 5 Salient Developments and Contemporary Issues in Management</u></p> <ul style="list-style-type: none"> Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization ; Digitalization; Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
	Tutorials	<ul style="list-style-type: none"> Case studies/ presentations/ management games related to the topics done in theory 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications

December	Theory	<ul style="list-style-type: none"> Revision of topics 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications
	Tutorial	<ul style="list-style-type: none"> Doubt solving, Discussion of past papers 	B.Com. (Hons.)	Paper BCH 3.3: Management Principles and Applications



SEMESTER WISE TEACHING PLAN
SRI VENKATESWARA COLLEGE
JULY-DEC 2022-23

Name of the Faculty: Ms Pooja Jain

Department: Commerce

Semester: I/III/V

Month	Type of Class	Topics	Course	Paper Code/Name
JULY- AUGUST	Theory	1. Unit I: Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management, difference between cost control, cost reduction and cost management. Unit IV: a. Absorption versus variable costing: Distinctive features and income determination. 2. Unit 1: Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-commerce	1. B.Com. (Hons) – V A+B 2. B.Com. (Hons) – III A+B	1. BCH 5.3/Management Accounting 2. BCH 3.5 E-Commerce
	Practicals	Introduction to HTML, Creating and viewing a Webpage and basic HTML tags.	1. B.Com. (Hons) – III A 2. B.Com. (Hons) – III B	1. BCH 3.5 E-Commerce Practical
Month	Type of Class	Topics	Course	Paper Code/Name
SEPTEMBER	Theory	1. Unit IV: Cost-Volume-Profit Analysis: Break-even analysis- algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point. Unit II: Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Programme and performance budgets. 2. UNIT 1: Introduction: E-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business	1. B.Com. (Hons) – V A+B 2. B.Com. (Hons) – III A+B	1. BCH 5.3/Management Accounting 2. BCH 3.5 E-Commerce

		models), forces behind e-commerce. Technology used in e-commerce: The dynamics of world wide web and internet (meaning, evaluation 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 website.)		
	Practicals	Text Formatting tags, Images and hyperlinks	1. B.Com. (Hons) – III A 2. B.Com. (Hons) – III B	1. BCH 3.5 E-Commerce Practical
	Assignment	One home assignment will be given from the topic: Absorption and variable Costing and CVP analysis	1. B.Com. (Hons) – V A 2. B.Com. (Hons) – V B	BCH 5.3/Management Accounting
Month	Type of Class	Topics	Course	Paper Code/Name
OCTOBER	Theory	Unit V: Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new markets, make or buy, product mix, operate or shut down, sell or process further Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement – Financial Measures. 2. UNIT V Needs and concepts, the e-commerce security environment : (dimension, definition and scope of e-security) Security threats in e-commerce environment(security intrusions and breaches, attacking methods like	1. B.Com. (Hons) – V A+B 2. B.Com. (Hons) – III A+B	1. BCH 5.3/Management Accounting 2. BCH 3.5 E-Commerce

		hacking, sniffing, cyber- vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients). Threats in E-commerce , security of clients and service provider; cyber laws – Relevant provisions of information technology act 2000, offences , secure electronic records and digital signatures penalties and adjudication.		
	Practicals	Lists, Tables and Forms	1. B.Com. (Hons) –IIIA 2. B.Com. (Hons) – IIIB	1.BCH 3.5 E-Commerce Practical Part C
	Test	<ol style="list-style-type: none"> Class Test will be conducted in the middle of the month from these topics: <ol style="list-style-type: none"> Nature and scope of management accounting Absorption and variable costing C-V-P Analysis Budgeting Class Test will be conducted in the middle of the month from these topics: <ol style="list-style-type: none"> Introduction to E-commerce Security and Encryption E-payment system models and methods of e-payments 	1. B.Com. (Hons) – V A+B 2. B.Com. (Hons) – III A+B	<ol style="list-style-type: none"> BCH 5.3/Management Accounting BCH 3.5 E-Commerce
Month	Type of Class	Topics	Course	Paper Code/Name
NOVEMBER	Theory	1. Unit III: Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, and sales variances, Disposition of variances, Control ratios. Standard Costing and Variance analysis: Overhead variance 2. UNIT IV: E-payment system models and methods of e-payments (Debit cards, Credit cards, Smart cards,	1. B.Com. (Hons) – V A+B 2. B.Com. (Hons) – III A+B	<ol style="list-style-type: none"> BCH 5.3/Management Accounting BCH 3.5 E-Commerce

		<p>e-money), digital signatures (Procedures, working and legal position), payment gateways, online banking(meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.</p> <p>UNIT II :On-line business transactions:</p> <p>Meaning, purposes ,advantages and disadvantages of transacting online, E-commerce application 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)</p>		
	Practicals	Forms, Frames and Cascading style sheets	1. B.Com. (Hons) – V A 2. B.Com. (Hons) – V B	1. BCH 3.5 E-Commerce Practical Part C



**SEMESTER WISE TEACHING PLAN
SRI VENKATESWARA COLLEGE
Department of Commerce (Year 2022-23)**

TEACHING PLAN

Name of the Faculty: Dr. Sindhu Mani Bag

Department: Commerce

Semester: I/III/V

Month	Type of Class	Topics	Course	Paper Code/Name
July-August	Theory	1. Introduction: Meaning and characteristics of company: Lifting of corporate veil; overview of administration of company law, Types of Companies including private and public company, Government company, Foreign company, one person company, small company, Associate company, Dormant company, producer company, Association not for profit and Illegal Association. 2. Introduction: Meaning and characteristics of company: Lifting of corporate veil; overview of administration of company law, Types of Companies including private and public company. 3. Financial Services Industry: Overview of Financial Services Industry, Merchant Banking. 4. Business Ethics: Business Ethics and values, Importance of ethics, Corporate Governance and ethics,	1. B.Com (P)-IIIA 2. B.Com(P)-IIIB 3. B.Com(H)-V A&B 4. B.com(p)-V A&B	1. BC-3.1-Company Law 2. BC 3.1-Company Law 3. BCH 5.4(b)- Financial Markets, Institutions and Services 4. BC 5.1(c)-Auditing & CG
	Tutorial	1. Students Presented case Law 2. Students Presented case Law 3. Students presented case Study and discuss	1. B.Com (P)-IIIA 2. B.Com(P)-IIIB 3. B.Com(H)-V A&B	1. BC-3.1-Company Law 2. BC 3.1-Company Law 3. BCH 5.4(b)- Financial Markets, Institutions and Services
	Practical	Income Tax Return Filing-II	1.B.Com(p) -III	2. BC 3.2-Income Tax Law &Practices
Month	Type of Class	Topics	Course	Paper Code/Name
September	Theory	1. Formation and Incorporation Documents: Formation of company, promoters, their legal position and preincorporation contracts; online registration of company, Memorandum of Association and its alterations, Articles of Association and its alteration, Doctrine of Constructive notice, doctrine of Ultra vires and Indoor Management. Share Capital: Prospectus, Shelf and redherring prospectus, Misstatement in prfospectus, book building, Allotment and forfeiture of shares, Sweat Equity, ESOPs, Bonus share and further issue of shares. 2. Government company, Foreign company, one person company, small company, Associate company, Dormant company, producer company, Association not for profit and Illegal Association. Formation and Incorporation Documents: Formation of company, promoters, their legal position and preincorporation contracts; online registration of company, Memorandum of Association and its alterations, 3. Financial Services Industry: pre and post issue management, Underwriting, Regulatory framework relating to merchant banking in India. 4. Ethical Theories, code of ethics and ethics committee.	1.B.Com (P)-IIIA 2. B.Com(P)-IIIB 3. B.Com(H)-V A&B 4. B.com(p)-V A&B	1. BC-3.1-Company Law 2. BC 3.1-Company Law 3. BCH 5.4(b)- Financial Markets, Institutions and Services 4. BC 5.1(c)-Auditing & CG

	Tutorial	1. Students Presented case Law 2. Students Presented case Law 3. Students presented case Study and discuss	1. B.Com (P)-IIIA 2. B.Com(P)-IIIB 3. B.Com(H)-V A&B	1. BC-3.1-Company Law 2. BC 3.1-Company Law 3. BCH 5.4(b)-Financial Markets, Institutions and Services
	Practical	Income Tax Return Filing-II	1. B.Com – III B	1. BC 3.2-Income Tax Law &Practices
Month	Type of Class	Topics	Course	Paper Code/Name
October	Theory	Share Capital: buyback, split of shares and provisions regarding buyback: Transfer and transmission of shares; Demat System. Management and Meetings: Directors: legal positions, disqualifications, Director Identification Number(DIN), Classifications of Directors-Additional, alternate and casual directors, Women directors, Independent directors, small shareholder’s director; Appointment and removal of directors; powers and Duties, Key Managerial Personnel(KMP), Board meetings, Shareholders meeting, AGM and EGM convening and coconducting meetings, Requisite of a valid meeting, Resolutions(Virtual meeting) postal ballot and e-voting. 2. Formation and Incorporation Documents: Articles of Association and its alteration, Doctrine of Constructive notice, doctrine of Ultra vires and Indoor Management. Share Capital: Prospectus, Shelf and redherring prospectus, Misstatement in prospectus, book building, Allotment and forfeiture of shares, Sweat Equity, ESOPs, Bonus share and further issue of shares. 3. Financial Services Industry: Leasing and Hire purchase, Consumer and Housing Finance, Factoring Services. 4. Corporate Social Responsibilities: Concept of corporate social responsibility, CSR and corporate sustainability, CSR and Business Ethics, CSR and corporate governance, CSR and corporate Philanthropy,	1. B.Com – III A 2. B.Com – IIIB 3. B.Com(H)-V A&B 4. B.com(p)-V A&B	1. BC-3.1-Company Law 2. BC 3.1-Company Law 3. BCH 5.4(b)- Financial Markets, Institutions and Services 4. BC 5.1(c)-Auditing & CG
	Practical	Conduct Practical Examination of Income Tax Return Filing-II	1. B.Com – IIIB	1. BC 3.2-Income Tax Law &Practices
	Assignment	1. Topics allotment and collect the assignments	1. B.Com – IIIA 2. B.Com-IIIB	1. BC 3.1 Company law 2. BC 3.1: Compny Law
	Internal Test	1. Test conducted on the concerned subject after mid-semester break.	1. B.Com – III A 2. B.Com IIIB	1. BC 3.1 Company law 2. BC 3.1: Compny Law 3. BCH 5.4(b)- Financial Markets, Institutions and Services 4. BC 5.1(c)-Auditing & CG
Month	Type of Class	Topics	Course	Paper Code/Name

November	Theory	Dividends, Audit and Winding up: Provisions relating to payment of dividend, company audit, Auditor’s qualifications and disqualifications, Auditor’s appointment, rotation and removal, secretarial audit. Winding Up: provisions of winding up under Insolvency and Bankruptcy code 2016. 2. Share Capital: buyback, split of shares and provisions regarding buyback: Transfer and transmission of shares; Demat System. 3. Financial Services Industry: Credit Rating. Financial Advisory and portfolio Management Services. 4. Corporate Social Responsibilities: Environmental aspects of CSR, modelS and benefit of CSR, driver of CSR, CSR in India.	1. B.Com –III A 2. B.Com – IIIB 3. B.Com(H)-V A&B 4. B.com(p)-V A&B	1. BC-3.1-Company Law 2. BC 3.1- Company Law 3. BCH 5.4(b)- Financial Markets, Institutions and Services 4. BC 5.1(c)- Auditing & CG
	Internal Assessment	Finalisation of Internal Assessment	1.B.Com –III A 2.B.Com – IIIB 3. B.Com(H)-V A&B 4. B.com(p)-V A&B	1. BC-3.1- Company Law 2. BC 3.1- Company Law 3. BCH 5.4(b)- Financial Markets, Institutions and Services 4. BC 5.1(c)- Auditing & CG



SEMESTER WISE TEACHING PLAN
SRI VENKATESWARA COLLEGE
(2022-23) (Odd-Semester)

Name of the Faculty: Dr. Vinod Kumar
Department: Commerce
Course: B.Com (H)/B.Com
Semester: V

Month	Type of Class	Topics	Course	Paper Code/Name
July 2022	1. Theory 2. Theory 3. Tutorial	1. Nature, Scope and Objectives of financial management, Time value of money, Risk & Return 2. Introduction to financial planning: financial goals, time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. 3. Unit I: Introduction to financial management	1. B.Com.- V 2. B.Com. - V 3. B. Com. - V	1. BC 5.2 (a) DSE :Fundamental of Financial Management 2. BC 5.3 (b) SEC: Personal Finance 3. BC 5.2 (a) DSE: Fundamental of Financial Management
	Practical	1. Time value of money with MS-EXCEL Software	1. B.Com.(H) - V	1. BCH 5.2 DSE: Financial Management
Month	Type of Class	Topics	Course	Paper Code/Name
August 2022	1. Theory 2. Theory 3. Tutorial	1. 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 method. 2. Introduction of savings, benefits of savings, management of spending & financial discipline, net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds, such as phishing, credit card cloning, skimming etc. Process and objectives of investment, concept and measurement of return & risk for various assets class, measurement of portfolio risk and return, diversification & portfolio formation,	1. B.Com.- V 2. B.Com. - V 3. B. Com. - V	1. BC 5.2 (a) DSE :Fundamental of Financial Management 2. BC 5.3 (b) SEC: Personal Finance 3. BC 5.2 (a) DSE: Fundamental of Financial Management

		real estate, financial derivatives & commodity market in India, mutual fund schemes including SIP.		
	Practical	3. Unit-II capital budgeting 1. Capital Budgeting methods and cost of capital with MS-EXCEL Software	1. B.Com. – (H) - V	1. BCH 5.2 DSE: Financial Management
Month	Type of Class	Topics	Course	Paper Code/Name
September 2022	1. Theory 2. Theory 3. Tutorial	1. Sources of long-term financing, estimation of components of cost of capital, method for calculating cost of equity, cost of retained earnings, cost of debt and cost of preference capital, weighted average cost of capital and marginal cost of capital, capital structure-theories of capital structure (net income, net operating income, MM hypothesis, traditional approach), operating, financial and combined leverage, EBIT-EPS analysis, determinants of capital structure 2. Tax structure in India for personal taxation, steps of personal tax planning, exemptions and deductions for individuals, tax avoidance versus tax evasion. 3. Unit-III: cost of capital and financing decision	1. B.Com.- V 2. B.Com. - V 3. B. Com. - V	1. BC 5.2 (a) DSE :Fundamental of Financial Management 2. BC 5.3 (b) SEC: Personal Finance 3. BC 5.2 (a) DSE: Fundamental of Financial Management
	Practicals	1. Cost of capital and financing decisions with MS-EXCEL Software	1. B.Com. (H) -V	1. BCH 5.2 DSE: Financial Management
	Assignment	1. Topics allotted for making the assignments. 2. Topics allotted for making the assignments.	1. B.Com.- V 2. B.Com. - V	1. BC 5.2 (a) DSE :Fundamental of Financial Management 2. BC 5.3 (b) SEC: Personal Finance
Month	Type of Class	Topics	Course	Paper Code/Name
October 2022	1. Theory 2. Theory 3. Tutorial	1. Dividend Decisions: Theories of relevance and irrelevance of dividend decisions for corporate valuation: Walter's Model, Gordon's model, MM Approach, Cash and stock dividends, Dividend policies in practice	1. B.Com.- V 2. B.Com. - V 3. B. Com. - V	1. BC 5.2 (a) DSE :Fundamental of Financial Management 2. BC 5.3 (b) SEC: Personal Finance 3. BC 5.2 (a) DSE: Fundamental

		2. Need for protection planning, risk of mortality, health, disability and property, importance of insurance: life and non-life insurance schemes. 3. Unit IV: Dividend decision		of Financial Management
	Practical	1. Dividend decision with MS-EXCEL Software	1. B.Com. (H) -V	2. BCH 5.2 DSE: Financial Management
	Test	1. Test will be held for internal assessment purpose. 2. Test will be held for internal assessment purpose.	1. B.Com.- V 2. B.Com. - V	1. BC 5.2 (a) DSE :Fundamental of Financial Management 2. BC 5.3 (b) SEC: Personal Finance
NOVEMBER 2022	1. Theory 2. Theory 3. Tutorial	1. Working capital decisions: concepts of working capital, operating & cash cycles, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management 2. Retirement planning goals, process of retirement planning, pension plans available in India, reverse mortgage, new pension scheme 3. Unit V: Working capital decisions	1. B.Com.- V 2. B.Com. - V 3. B. Com. - V	1. BC 5.2 (a) DSE :Fundamental of Financial Management 2. BC 5.3 (b) SEC: Personal Finance 3. BC 5.2 (a) DSE: Fundamental of Financial Management
	Practicals	1. Working capital management with MS-EXCEL Software	1. B.Com. (H) -V	1. BC 5.2(a) DSE: Financial Management
	Practical Examination	1. Working capital management with MS-EXCEL Software	1. B.Com. (H) -V	1. BC 5.2(a) DSE: Financial Management
B.Com (Hons.) UGCF (Semester -I)				
Subject: Business Law				
November 2022	1. Theory	1. Salient features of LLP: Definition and salient features of LLP, Sections 2(1) (n) (3) 2. Small LLP Section 2 (1) (a) 3. Difference between LLP and Partnership Firm and LLP and Company 4. LLP Agreement	1. B.Com. (H) -Ist Sem.	1. BCH 1.2 (DSE): Business Law
December 2022	1. Theory	1. Nature of LLP, Partners and Designated Partners: Section 3 to 10	1. B.Com. (H) -Ist Sem.	1. BCH 1.2 (DSE): Business Law

		2. Incorporation document and its contents: Section 11 3. Incorporation by registration – process of registration and effects of registration: Sections 12; 14 4. Registered office of LLP and change therein: Section 13		
January 2023	1. Theory	1. Change of name – name of LLP and changes therein – rectification of name: sections 15-21 2. Partners and their relations: sections 22-25	1. B.Com. (H) -Ist Sem.	1. BCH 1.2 (DSE): Business Law
February 2023	1. Theory	1. Extent and limitation of liability of LLP and partners: sections 26-30 2. Whistle blowing: Section 31 3. Conversion into LLP: Sections 55-58	1. B.Com. (H) -Ist Sem.	1. BCH 1.2 (DSE): Business Law
	Test	1. Test will be held for internal assessment purpose.	1. B.Com. (H) -Ist Sem.	1. BCH 1.2 (DSE): Business Law

1961 - 2021



SEMESTER WISE TEACHING PLAN
SRI VENKATESWARA COLLEGE

Name of the Faculty: Dr. Neha Singhal

Department: Commerce

Semester : July- December (III/V)

Month		Topics	Course	Paper Code/Name
JULY	Theory	1. Introduction, Types of Audit, Audit Planning and Documentation.	1) B.Com-V	1. BC- 5.1 (b) Auditing and CG
AUGUST	Theory:	1. Internal Control System, Evidence in Auditing, Vouching, Verification of Assets, Verification of Liabilities, Appointment and Removal of Auditor, Rights and Duties of a Company Auditor, Auditor's Report, Liabilities of Auditor. 2. Role of Auditor, PCAOB, NFRA 3. MPA-Evolution of Management, Contemporary Management Thinkers. 4. Introduction to E Commerce	1) B.Com- V 2) B.com (H) - III 3) B.com (H) - III	1. BC- 5.1 (b) Auditing and CG 2. BCH-3.3 Management Principles and Applications 3. BCH-3.5 (a), E Commerce
	Practical:	HTML	B.Com (H)-III	BCH-3.5 (a), E Commerce

SEPTEMBER	Theory	<ol style="list-style-type: none"> 1. Corporate Governance Theories and Models 2. Committee, Regulatory Framework 3. MPA-Contemporary Management Thinkers, Organizing and Authority- Responsibility Relationships. 4. Planning Online Business and Technology for Online Business 	<ol style="list-style-type: none"> 1) B.com-V 2) B.com (H) -III 3) B.com (H) -III 	<ol style="list-style-type: none"> 1. 1. BC- 5.1 (b) Auditing and CG 2. BCH-3.3 Management Principles and Applications 3. BCH-3.5 (a), E Commerce
	Practical	HTML	B.Com (H)-III	BCH-3.5 (a), E Commerce
	Assignment	<ol style="list-style-type: none"> 1. Compare and Contrast CG models 2. Management Thinkers 	<ol style="list-style-type: none"> 1. B.Com - V 2. B.com (H) -III 	<ol style="list-style-type: none"> 1. BC- 5.1 (b) Auditing and CG 2. B.com (H) -III
OCTOBER	Theory	<ol style="list-style-type: none"> 1. Major Corporate Failures 2. MPA-Delegation and Decentralization of Authority, Organization Design and Forms and Departmentalization. 3. Technology for Online Business and E payment System 	<ol style="list-style-type: none"> 1) B.Com - V 2) B.com (H) -III 3) B.com (H) -III 	<ol style="list-style-type: none"> 1. BC- 5.1 (b) Auditing and CG 3. B.com (H) -III 4. B.com (H) -III

	Practical	HTML	B.Com (H)-III	BCH-3.5 (a), E Commerce
	TEST:	1. Auditing, Types and CG failures. 2. Management Approaches	. B.Com -V	1. BC- 5.1 (b) Auditing and CG
NOVEMBER	THEORY:	1. Business Ethics and Corporate Social Responsibility 2. MPA- Types of Organizational Structure, Formal and Informal Organizations and Staffing. 3. Security and Legal Aspects of E Commerce	1. B.Com -V 2. B.com (H) - III 3. B.Com (H)-III	1. BC- 5.1 (b) Auditing and CG 2.BCH-3.3 Management Principles and Applications 3. BCH-3.5 (a), E Commerce
	PRACTICAL:	Practical Exam on Web Designing	B.Com (H)-III	BCH-3.5 (a), E Commerce
DECEMBER	PRACTICAL	1. Savings and Investment 2. PAN Card Application	VAC/ Financial Literacy	VAC/ Financial Literacy
JANUARY	PRACTICAL	1. E-Filing of Return 2. Mutual Funds	VAC/ Financial Literacy	VAC/ Financial Literacy
FEBRUARY	PRACTICAL	Practical and VIVA on Financial Literacy	VAC/ Financial Literacy	VAC/ Financial Literacy



SEMESTER WISE TEACHING PLAN

SRI VENKATESWARA COLLEGE

Name of the Faculty: Dr. Ajit Singh

Department: Commerce

Semester: III

Month		Topics	Course	Paper Code/Name
JULY- AUGUST- 2022	Theory	1. Unit I: Introduction to HRM: Basic concepts and significance of HRM, role and functions of HR manager, emerging issues in hrn, Emerging issues in human resource management: Work force diversity, employee empowerment, downsizing, VRS, work life balance and work from home.	1. B.Com (H)-III A	1. BCH 3.1 HRM
		2. Unit I: Introduction to HRM: Basic concepts and significance of HRM, role and functions of HR manager, emerging issues in hrn, Emerging issues in human resource management: Work force diversity, employee empowerment, downsizing, VRS, work life balance and work from home.	2. B.Com (H)- III B	2. BCH 3.1 HRM
		3. Dividend provisions, Winding up of Companies.	3. B.Com(P)-III	3.BC 3.1: Corporate Laws
	Tutorials /Practical:	1. Case Studies presented by the Students.	1. B.Com (H)-III A	1. BCH 3.1 HRM
		2. Case Studies presented by the Students.	2. B.Com (H)-III B	2. BCH 3.1 HRM
		3. Introduction to Preparing Presentation. Inserting tables, Images, Text, Symbols.	3. B.Com (P)- III A+B	3. BC 3.4 (A) Computer Application In Business.
		4. Introduction to Preparing Presentation. Inserting tables, Images, Text, Symbols.	4. B.Com (P)- III B	4. BC 3.4 (A) Computer Application In Business.
		5. Case laws discussion.	5. B.Com (P)- III B	5. BC 3.1: Corporate Laws

SEPTEMBER 2021	Theory:	<p>1. Unit 2: Procurement of Human Resource: Human resource planning quantitative and qualitative dimensions, job analysis- job description and job specification, recruitment-concept and sources, selection-concept and process, tests and interview, placement, induction and socialization, employee retention.</p> <p>2. Unit 2: Procurement of Human Resource: Human resource planning quantitative and qualitative dimensions, job analysis- job description and job specification, recruitment-concept and sources, selection-concept and process, tests and interview, placement, induction and socialization, employee retention.</p> <p>3. Audit and Auditors The Depository System.</p>	<p>1. B.Com (H)-III A</p> <p>2. B.Com (H)- III B</p> <p>3. B.Com(P)-III</p>	<p>1. BCH 3.1 HRM</p> <p>2. BCH 3.1 HRM</p> <p>3.BC 3.1: Corporate Laws</p>
	Tutorials/Practical:	<p>1. Case Studies presented by the Students.</p> <p>2. Case Studies presented by the Students.</p> <p>3. Media, Design, Transition, Animation, and Slideshow. Business Presentation Using All Tools.</p> <p>4. Media, Design, Transition, Animation, and Slideshow. Business Presentation Using All Tools.</p> <p>5. Case laws Discussed.</p>	<p>1. B.Com (H)-III A</p> <p>2. B.Com (H)-III B</p> <p>3. B.Com (P)- III A+B</p> <p>4. B.Com (P)- III B</p> <p>5. B.Com (P)- III B</p>	<p>1. BCH 3.1 HRM</p> <p>2. BCH 3.1 HRM</p> <p>3. BC 3.4 (A) Computer Application In Business.</p> <p>4. BC 3.4 (A) Computer Application In Business.</p> <p>5. BC 3.1: Corporate Laws</p>
	<u>Assignment</u>	Assignment and Presentation Given to the students.	<p>1. B.Com (H)-III A</p> <p>2. B.Com (H)-III B</p> <p>3. B.Com (P)- III A+B</p> <p>4. B.Com (P)- III B</p> <p>5. B.Com (P)- III B</p>	<p>1. BCH 3.1 HRM</p> <p>2. BCH 3.1 HRM</p> <p>3. BC 3.4 (A) Computer Application In Business.</p> <p>4. BC 3.4 (A) Computer Application In Business.</p> <p>5. BC 3.1: Corporate Laws</p>

OCTOBER 2021	Theory:	<p>1. Unit 3: Training & Development Topic – Concept & importance; Role specific & competency based; Training & Development methods; Training process outsourcing.</p> <p>2. Unit 3: Training & Development Topic – Concept & importance; Role specific & competency based; Training & Development methods; Training process outsourcing.</p> <p>3. Management – Directors & shareholders Meeting.</p>	<p>1. B.Com (H)-III A</p> <p>2. B.Com (H)- III B</p> <p>3. B.Com(P)-III</p>	<p>1. BCH 3.1 HRM</p> <p>2. BCH 3.1 HRM</p> <p>3.BC 3.1: Corporate Laws</p>
	Tutorials/Practical:	<p>1. Case laws presented by the Students. & Case Studies Discussed.</p> <p>2. Case laws presented by the Students. & Case Studies Discussed.</p> <p>3. Word Processing Concept & Use.</p> <p>4. Word Processing Concept & Use.</p> <p>5. Case Studies Discussion.</p>	<p>1. B.Com (H)-III A</p> <p>2. B.Com (H)-III B</p> <p>3. B.Com (P)- III A+B</p> <p>4. B.Com (P)- III B</p> <p>5. B.Com (P)- III B</p>	<p>1. BCH 3.1 HRM</p> <p>2. BCH 3.1 HRM</p> <p>3. BC 3.4 (A) Computer Application In Business.</p> <p>4. BC 3.4 (A) Computer Application In Business.</p> <p>5. BC 3.1: Corporate Laws</p>
	<u>Test/Work Book</u>	Time schedule decided for conduct of Internal exam in October.	<p>1. B.Com (H)-III A</p> <p>2. B.Com (H)- III B</p> <p>3. B.Com(P)-III</p>	<p>1. BCH 3.1 HRM</p> <p>2. BCH 3.1 HRM</p> <p>3.BC 3.1: Corporate Laws</p>

NOVEMBER/December 2021	Theory:	1. Unit 4: Performance Appraisal and Compensation Management: Performance appraisal – Nature, objectives, process and methods, performance management, potential appraisal, employee counseling, employee enhancement: transfer and promotion. Compensation-concept and policies, types of compensation: base and supplementary.	1. B.Com (H)-III A	1. BCH 3.1 HRM
		2. Unit 4: Performance Appraisal and Compensation Management: Performance appraisal – Nature, objectives, process and methods, performance management, potential appraisal, employee counseling, employee enhancement: transfer and promotion. Compensation-concept and policies, types of compensation: base and supplementary.	2. B.Com (H)- III B	2. BCH 3.1 HRM
		3. Management – Directors & shareholders Meeting.	3. B.Com(P)-III	3.BC 3.1: Corporate Laws
	Tutorials/Practical:	1. Case laws presented by the Students. & Case Studies Discussed.	1. B.Com (H)-III A	1. BCH 3.1 HRM
		2. Case laws presented by the Students. & Case Studies Discussed.	2. B.Com (H)-III B	2. BCH 3.1 HRM
		3. Merge; citations & footnotes.	3. B.Com (P)- III A+B	3. BC 3.4 (A) Computer Application In Business.
		4. Merge; citations & footnotes.	4. B.Com (P)- III B	4. BC 3.4 (A) Computer Application In Business.
		5. Case Studies Discussion.	5. B.Com (P)- III B	5. BC 3.1: Corporate Laws



SEMESTER WISE TEACHING PLAN

SRI VENKATESWARA COLLEGE

Name of the Faculty: Dr. Arpita Kaul

Department: Commerce

Semester: I, III, V

Month		Topics	Course	Paper Code/Name
JULY	Theory	<p>INTRODUCTION: Nature, Scope and importance of marketing, Evolution of marketing concepts, Marketing Mix https://www.youtube.com/watch?v=F9OzaQPIQvs, Marketing environment. Micro and Macro environmental factors - https://www.youtube.com/watch?v=4vcZWJ-AhLw <i>Buland bharat ki buland tasweer</i> https://theprint.in/features/brandma/liril-and-lalitaji-a-tale-of-two-ads-and-how-they-captured-indias-attention/177169/ <i>Liril</i> https://www.youtube.com/watch?v=IRkXL9rRbmk&feature=emb_rel_end</p>	B.COM V	BC 5.1(b) Principles of Marketing
		<p>INTRODUCTION: Nature, Scope and importance of marketing, Evolution of marketing concepts, Marketing Mix https://www.youtube.com/watch?v=F9OzaQPIQvs, Marketing environment. Micro and Macro environmental factors - https://www.youtube.com/watch?v=4vcZWJ-AhLw <i>Buland bharat ki buland tasweer</i> https://theprint.in/features/brandma/liril-and-lalitaji-a-tale-of-two-ads-and-how-they-captured-indias-attention/177169/ <i>Liril</i> https://www.youtube.com/watch?v=IRkXL9rRbmk&feature=emb_rel_end</p>	B.Com H V	BCH 5.1 Principles of Marketing
	Practicals	MS Access : Creating Tables	B.Com III	BC 3.4(a) COMPUTER APPLICATION IN BUSINESS

	Tutorials	Group presentations by students.	B.Com V	BC 5.1(b)Principles of Marketing
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AUGUST	Theory:	<p>Consumer Behavior: An overview, Consumer buying process https://www.bing.com/videos/search?q=consumere+behaviour+decision+process&&view=detail&mid=F26E2085A4F8738F2086F26E2085A4F8738F2086&&FORM=VRDGAR https://www.bing.com/videos/search?q=types+of+buying+decision+behaviour&&view=detail&mid=9F2C913B3F77EEB6E4299F2C913B3F77EEB6E429&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dtypes%2Bof%2Bbuying%2Bdecision%2Bbehaviour%26FORM%3DHDRSC4, Factors influencing Consumer buying decisions https://www.youtube.com/watch?v=ppPzROPWyKU Market Selection: Market Segmentation-concept, importance and bases https://www.youtube.com/watch?v=15zHUfSjLG4. Target market selection, Positioning concept, importance and bases, Product differentiation v market segmentation</p> <p>Consumer Behavior: An overview, Consumer buying process https://www.bing.com/videos/search?q=consumere+behaviour+decision+process&&view=detail&mid=F26E2085A4F8738F2086F26E2085A4F8738F2086&&FORM=VRDGAR https://www.bing.com/videos/search?q=types+of+buying+decision+behaviour&&view=detail&mid=9F2C913B3F77EEB6E4299F2C913B3F77EEB6E429&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dtypes%2Bof%2Bbuying%2Bdecision%2Bbehaviour%26FORM%3DHDRSC4, Factors influencing Consumer buying decisions https://www.youtube.com/watch?v=ppPzROPWyKU</p>	B.Com V	BC 5.1(b)Principles of Marketing
			B. Com H V	BCH 5.1 Principles of Marketing

	Practicals:	MS Access: Creating queries	B.Com III	BC 3.4(a)Computer Applications in business
	Tutorials:	Case studies and doubts will be taken up. Group presentations by students.	B.Com V	BC 5.1(b)Principles of Marketing

SEPTEMBER	Theory	<p>Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.</p> <p>Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p>Market Selection: Market Segmentation-concept, importance and bases https://www.youtube.com/watch?v=15zHUfSjLG4. Target market selection, Positioning concept, importance and bases, Product differentiation v market segmentation</p>	B.Com V	BC 5.1(b) Principles of Marketing
	Practicals	MS Access: Creating forms, Creating reports	B.Com III	BC 3.4(a) COMPUTER APPLICATION IN BUSINESS
	Tutorial	Assessment 1: Presentation on diversity Inclusion plan of any company	B.Com II	DSC 2.3 Human Resource Management

	Assignment	Students will make group presentations on approved topics and present in the class/ tutorial	B.Com V	BC 5.1(b) Principles of Marketing
OCTOBER	Theory:	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication https://youtu.be/-qxHnfhDPF8 https://www.adsoftheworld.com/media/film/mumbai_traffic_police_guiltShame https://youtu.be/IC5EhJ1wFE	B Com V	BC 5.1(b) Principles of Marketing
		Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication https://youtu.be/-qxHnfhDPF8 https://www.adsoftheworld.com/media/film/mumbai_traffic_police_guiltShame https://youtu.be/IC5EhJ1wFE		BCH 5.1 Principles of Marketing
	PRACTICAL	MS EXCEL- FUNCTIONS, WHAT IF, CAPITAL BUDGETING	B.Com H	BC 3.4(a) COMPUTER APPLICATION IN BUSINESS

	Tutorials:	Doubts and presentations	B.Com V	BC 5.1(b) Principle of Marketing
	TEST	After midterm break, in the second week of Oct for iii and v sem. For ii sem according to the college notification.		
NOVEMBER	Theory	<p>Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.</p> <p>https://www.youtube.com/watch?v=to5_HxvrZMs</p> <p>https://www.youtube.com/watch?v=bC26MSKjA1s Contemporary Issues in Marketing; Relationship Marketing; Sustainable Marketing; Social marketing; Digital marketing; Ethical issues in marketing</p> <p>Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication</p> <p>https://youtu.be/-qxHnfhDPF8</p> <p>https://www.adsoftheworld.com/media/film/mumbai_traffic_police_guiltShame</p> <p>https://youtu.be/lC5EhJl1wFE</p>		<p>BC 5.1(b) Principle of Marketing</p> <p>BCH 5.1 Principles of Marketing</p> <p>BC 3.4(a) COMPUTER APPLICATION IN BUSINESS</p>
	PRACTICAL	MS WORD- BASIC, MAIL MERGE, CREATING TABLES		

DECEMBER	Theory	Unit I Introduction 1. Meaning and Importance of management. 2. Coordination Mechanisms: Meaning, Essence and Principles of Effective coordination 3. Theory Base of Management: Overview of classical and neo classical and Neo-Classical. Focus on Contingency Approach and system approach. 4. Indian Ethos for Management: Value-Oriented Holistic Management; Learning Lessons from Bhagavat Gita and Ramayana. 5. Mintzberg Managerial Roles and Competency Unit V: Salient Developments and Contemporary Issues in Management 1. Focus on Management challenges of the 21st Century 2. Factors reshaping and redesigning management purpose 3. Short notes on: Performance and Reward Perceptions Internationalization; Digitalization; Entrepreneurship & Innovation; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.	B.Com H I	BCH DSC1.1 Management Principles and Applications
JAN	Theory	Unit II Planning 1. Overview of planning Approaches of Organizational Goal Settings: Traditional and Modern Approach of Objective Settings 2. Decision Making: Meaning, Bounded Rationality and Decision making process. Decision Making under Certainty and risk Techniques: Delphi Technique, Nominal Group Technique, Decision Tree and Simulation 3. Planning vis-a-vis Strategy: Overview of Strategy 4. Elements of Business Environment: micro, meso, and macro 5. Industry Structure Analysis: Five Forces Model 6. Types of Business Level Strategies: Michael E. Porter 7. Industry Analysis: Michael E Porter Five Forces Model	B.COM H I	BCH DSC1.1 Management Principles and Applications
	TUTORIAL	Group discussion on management lessons from Bhagwat Geeta and Ramayana		
FEB	THEORY	Unit III Organizing 1. Overview of organising Delegation of authority: Concept, Process, Difficulties in Delegation of Authority, Guidelines for Effective Delegation of Authority Decentralization: Measuring the Degree of Decentralization, Factors affecting Decentralization of Authority Distinction between Decentralization and Centralization 2. Factors Affecting Organisational Design 3. Departmentalization: Bases of	B.COM H I	BCH DSC1.1 Management Principles and Applications



**SEMESTER WISE TEACHING PLAN
SRI VENKATESWARA COLLEGE
Department of Commerce (Year 2022-23)**

TEACHING PLAN

Name of the Faculty: Mr. Aashish Jain

Department: Commerce

Semester: I/III/V

Month	Type of Class	Topics	Course	Paper Code/Name
July-August	Theory	Business Statistics a) Mathematical averages including arithmetic mean, geometric mean & harmonic mean. Properties & applications. Income Tax a) Basic Concepts – Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Maximum marginal rate of tax & Computation of Total Tax Liability b) Residential Status – Scope of total income on the basis of residential status.	1. B.Com – (H) III Semester-V 2. B.Com – II Semester-III	1. BCH 5.4 (e): Business Statistics 2. BC 3.2: Income Tax
	Practical	BUSINESS STATISTICS 1. Frequency - Excel	1. B.Com H Semester – V	1. BCH 5.4 : Business Statistics
Month	Type of Class	Topics	Course	Paper Code/Name
September	Theory	Business Statistics a) Positional averages: absolute & relative	1. B.Com – (H) III Semester-V	1. BCH 5.4 (e): Business

		<p>Range, quartile deviation, mean deviation, standard deviation & their co-efficient, properties of standard deviation/variance.</p> <p>Moments:- calculation & significance. Skewness, meaning, measurement using karl pearson & bowley's measures, concept of kurtosis.</p> <p>Income Tax Computation of Total Income on the basis of various heads-</p> <p>a) Income from Salary (include all allowances & perquisites)</p> <p>b) Income from House Property (with all latest amendments)</p>	2. B.Com – II Semester-III	<p>Statistics</p> <p>2. BC 3.2: Income Tax</p>
	Practical	<p>BUSINESS STATISTICS</p> <p>1. Frequency - Excel</p>	1. B.Com – (H) Semester V	1. BC 5.4€: Business Statistics
Month	Type of Class	Topics	Course	Paper Code/Name
October	Theory	<p>Business Statistics</p> <p>1) Theory of probability, approaches to calculate probability</p> <p>2) Calculation of event probabilities. Addition & multiplication laws of probability.</p> <p>3) Conditional probability & Bayes' theorem</p> <p>4) Expectation & variance of a random variable</p> <p>Income Tax Computation of Total Income on the basis of various heads-</p> <p>a) Income from PGBP (with all amendments)</p> <p>b) Income from Capital Gains (with all exemptions covered under section 54)</p>	<p>1. B.Com – (H) III Semester-V</p> <p>2. B.Com – (H) I Semester-I</p>	<p>1. BCH 5.4 (e): Business Statistics</p> <p>2. BC 3.2: Income Tax</p>
	Practical	<p>BUSINESS STATISTICS</p> <p>Regression & Correlation – Excel</p>	1. B.Com – (H) I Semester-V	1. BCH 5.4 e: Business Statistics

	Assignment	1. Topics allotment for making the assignments from probability & central value	1. B.Com – (H) III Semester-v	1. BCH 5.4 (e): Business Statistics
	Test	1. Test conducted on the concerned subject after mid-semester break.	1. B.Com – (H) III Semester-v 2. B.Com II Semester – III	1. BCH 5.4 (e): Business Statistics 2. BC 3.2: Income tax
Month	Type of Class	Topics	Course	Paper Code/Name
November	Theory	<p>Business Statistics</p> <p>a) Correlation analysis: meaning of correlation- simple , multiple & partial:linear & non-linear, scatter diagram, pearson's co-efficient of correlation: calculation & properties. Probable & standard errors, rank correlation.</p> <p>b) Regression analysis. Principle of least squares & regression lines, regression equations & estimation. Standard error of estimates.</p> <p>Income Tax</p> <p>Computation of Income on the basis of various heads-</p> <p>c) Income from other sources (Including all latest amendments & provisions of Gifts & Black Money)</p> <p>d) Income from Agricultural Income</p> <p>e) Set off & Carry forward</p> <p>Personal Tax Planning</p> <p>a) Basic Concepts – Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Maximum marginal rate of tax & Computation of Total Tax Liability</p> <p>b) Residential Status – Scope of total income on the</p>	1. B.Com – (H) III Semester-V 2. B.Com – II Semester-III 3. GE – Semester – I	<p>1. BCH 5.4 (e): Business Statistics</p> <p>2. BC 3.2: Income Tax</p> <p>3. BC 4.4c: Personal Tax Planning</p>

		basis of residential status.		
	Practical	Internal Exam conducted for Business Statistics (Frequency, Regression, Correlation, Index)	1. B.Com H Semester – V	1. BCH 5.4 (e): Business Statistics

SEMESTER WISE TEACHING PLAN (2022-23 odd Semester)
SRI VENKATESWARA COLLEGE

Name of the Faculty: Mohini Yadav

Department: Commerce

Semester: 1/3/5

Month		Topics	Course	Paper Code/Name
July	Theory	Concepts & Perspectives on HRM & HR Challenges in a dynamic business environment	B.Com: Sem V	Paper BC 5.4 (a) GE: Human Resource Management
August	Theory	Job Analysis and Role Description, Corporate Objectives & Human Resource Planning	B.Com: Sem V	Paper BC 5.4 (a) GE: Human Resource Management
		Database Management System: Introduction	B.COM – Sem 3	Paper BC 3.4(a): Computer Applications in Business
	Tutorials/ Practical	Introduction to ITR	B.COM – Sem 3	BC 3.2- Income tax law and Practice
September	Theory	Recruitment & Selection, Induction	B.Com: Sem V	Paper BC 5.4 (a) GE: Human Resource Management
		Database Management System: Entity Relationship Model	B.COM – Sem 3	Paper BC 3.4(a): Computer Applications in Business
	Tutorials/ Practical	ITR – 2 (Practice questions)	B.COM – Sem 3	BC 3.2- Income tax law and Practice
	Assignment	Concepts & Perspectives on HRM & HR Challenges in a dynamic business environment, Job Analysis and Role Description	B.Com: Sem V	Paper BC 5.4 (a) GE: Human Resource Management
October	Theory	Performance Management, Employee health, safety, welfare and social security (excluding legal provisions)	B.Com: Sem V	Paper BC 5.4 (a) GE: Human Resource Management
		Database Management System: Transforming Entity Relationship Model	B.COM – Sem 3	Paper BC 3.4(a): Computer Applications in Business
	Tutorials/ Practical	ITR – 2 (Generation of JSON)	B.COM – Sem 3	BC 3.2- Income tax law and Practice

	Test	Corporate Objectives & Human Resource Planning, Recruitment & Selection, Induction, Performance Management	B.Com: Sem V	Paper BC 5.4 (a) GE: Human Resource Management
November	Theory	Grievance Redressal Dispute Resolution & Conflict Management, International Dimensions of HRM & Emerging challenges Database Management System: Implementing RDM design	B.Com: Sem V B.COM – Sem 3	Paper BC 5.4 (a) GE: Human Resource Management Paper BC 3.4(a): Computer Applications in Business
	Tutorials/ Practical	ITR – 2 (Practice full questions)	B.COM – Sem 3	BC 3.2- Income tax law and Practice
December	Theory	Database Management System: Softwares The Indian Contract Act, 1872	B.COM – Sem 3 B.Com – Sem 1	Paper BC 3.4(a): Computer Applications in Business Paper BC DSC 1.2: Business Laws
	Tutorials/ Practical	ITR – 2 (Practice full questions)	B.COM – Sem 3	BC 3.2- Income tax law and Practice
	Test	ITR – 2 (Practical Paper) Database Management System: Softwares	B.COM – Sem 3 B.COM – Sem 3	BC 3.2- Income tax law and Practice Paper BC 3.4(a): Computer Applications in Business
January	Theory	Discharge of Contracts and Remedies of Breach, Introduction to Special Contracts	B.Com – Sem 1	Paper BC DSC 1.2: Business Laws
February	Theory	The Sales of Goods Acts, 1930	B.Com – Sem 1	Paper BC DSC 1.2: Business Laws
	Assignment	Discharge of Contracts and Remedies of Breach, Introduction to Special Contracts	B.Com – Sem 1	Paper BC DSC 1.2: Business Laws
	Test	The Indian Contract Act, The Sales of Goods Act	B.Com – Sem 1	Paper BC DSC 1.2: Business Laws
March	Theory	The LLP Act, 2008	B.Com – Sem 1	Paper BC DSC 1.2: Business Laws



SEMESTER WISE TEACHING PLAN
SRI VENKATESWARA COLLEGE
Department of Commerce (Year 2022-23)
ODD SEMESTER TEACHING PLAN (JULY-DECEMBER 2022)

Name of the Faculty: Ms. Angel Josy Lakra

Department: Commerce

Semester: III/V

Month	Type of Class	Topics	Course	Paper Code/Name
July	Theory	1. Investing in Stock Markets <ul style="list-style-type: none">✓ Basics of Investment & Investment Environment. Risk and Return✓ Instruments of Investment- Equity shares, Preference shares, Bonds and Debentures.✓ Indian Security Markets: Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options)✓ Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges.	Hons III GE	BCH 3.4(a)
	Theory	2. Income Tax Law & Practices <p>Income Under the head “Profits and gains of business or profession” and its computation:</p> <ul style="list-style-type: none">✓ Basics of charge: meaning of business, business income not taxable under the head, Taxation on certain incomes.✓ Basic principles for arriving at business income✓ Method of Accounting✓ Scheme of Business Deductions/Allowances	B.Com III-B	BC 3.2
	Theory	3. Entrepreneurship Development (SEC) <ul style="list-style-type: none">✓ Basics of Entrepreneurship: Evolution of Entrepreneurship; meaning; definition; can entrepreneur be a manager also; types; functions; role in the economic development; entrepreneurial process; prerequisites/traits/characteristics; determinants of	B.Com V	BC 5.3 (a)

		<p>entrepreneurship; misconceptions and myths.</p> <ul style="list-style-type: none"> ✓ Creativity and Innovation: creativity; innovation; importance, process of creativity; types of innovation, process of innovation; Innovation and business/role of managers in promoting innovations. ✓ Dimensions of Entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, international entrepreneurship, ecopreneurship, culture entrepreneurship; social entrepreneurship; women entrepreneurship; Entrepreneurship and new challenges of globalization. <p>Class Activity: One-two slide PPT class presentations by few students on types of entrepreneurship.</p>		
	Practical	<p>4. Computers Applications in Business</p> <ul style="list-style-type: none"> ✓ Spreadsheet Concepts ✓ Creating, Opening and Saving a Workbook ✓ Organizing Worksheets ✓ Working with Cell(s) ✓ Formatting Cells, Rows and Columns ✓ Formulas in Excel ✓ Formulas Copying and Types of Cell References ✓ Charts in Excel ✓ Printing Worksheet ✓ What-if Analysis 	B.Com III A+B	BC 3.4 (a)
Month	Type of Class	Topics	Course	Paper Code/Name
August	Theory	<p>1. Investing in Stock Markets</p> <ul style="list-style-type: none"> ✓ Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information. ✓ Trading in securities: types of orders, using brokerage and analyst recommendations. ✓ Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) ✓ Market Participants: Stock Broker, Investor, 	Hons III GE	BCH 3.4(a)

		<p>Depositories, Clearing House, Stock Exchanges.</p> <ul style="list-style-type: none"> ✓ Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. ✓ Security Market Indices: Nifty & Sensex, Sources of financial information. 		
	Theory	<p>2. Income Tax Law & Practices</p> <ul style="list-style-type: none"> ✓ Specific Deductions under the Act: Rent, rates, taxes, repairs, and insurance for building; repairs and insurance of machinery, plant and furniture. ✓ Depreciation Allowance: conditions for claiming; computation of depreciation; Block of Assets; WDV; Computation of Normal Depreciation Allowance ✓ Computation of additional depreciation; meaning of actual cost; unabsorbed depreciation; SLB in case of power based units; Sec. 32AC; Sec. 32AD; Sec. 33AB, Sec. 33ABA, Sec. 33AC, Sec.35 	B.Com III-B	BC 3.2
	Theory	<p>3. Entrepreneurship Development (SEC)</p> <ul style="list-style-type: none"> ✓ MSME: Definition; Benefits/role in India; Issues and challenges; Support to MSME by GOI; Support to MSME by E-Commerce World ✓ Business Groups and Family Business: Concept; Features; Role; Key challenges; Resolving conflicts among family members; Changing orientation of family business in India; What makes Indian family business special? ✓ Sources of Business Ideas: Introduction; Definition of business idea; Prerequisite of convincing business idea; identifying business opportunity. ✓ Feasibility of the study: Introduction; meaning, elements of feasibility analysis ✓ Business Plan: Introduction, meaning, need/significance pitfalls to be avoided while planning/writing a business plan, contents of business plan/project proposal; Sample Business Plan. <p>Class Activity 1: Students (leaving the students who have already given presentation) were asked to give one-two slide</p>	B.Com V	BC 5.3 (a)

		<p>presentation on profiles of noted Indian Entrepreneurs such as Kumar Manglam Birla, Sunil Mittal and many more.</p> <p>Class Activity 2: Students (leaving the students who have already given presentation) were asked to give one-two slide presentation on Promotional Schemes for MSME by GOI.</p>		
	Practical	<p>4. Computers Applications in Business</p> <ul style="list-style-type: none"> ✓ Goal Seek ✓ Data Tables ✓ Scenario Manager ✓ Solver ✓ Statistical Analysis ✓ Data Validation ✓ Data Protection ✓ Pivot Table Reports and Charts ✓ Subtotals 	B.Com III A+B	BC 3.4 (a)
Month	Type of Class	Topics	Course	Paper Code/Name
September	Theory	<p>1. Investing in Stock Markets</p> <ul style="list-style-type: none"> ✓ Trading in securities: types of orders, using brokerage and analyst recommendations. ✓ Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis :Both Annual and Quarterly, ✓ Income statement analysis, position statement analysis including key financial ratios ✓ Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA) ✓ Understanding Shareholding pattern of the company. <p>Assignment for IA: Group Project</p>	Hons III GE	BCH 3.4(a)
	Theory	<p>2. Income Tax Law & Practices</p> <ul style="list-style-type: none"> ✓ Expenditure for obtaining right to use spectrum for telecommunication services. ✓ Amortization of telecom license fees. ✓ Expenditure on eligible projects or scheme ✓ Deductions in respect of expenditure on specified 	B.Com III-B	BC 3.2

		<p>business</p> <ul style="list-style-type: none"> ✓ Payment to Associations and institutions for carrying out rural and development programs ✓ Expenditure on agricultural extension project ✓ Expenditure for skill development ✓ Amortization of preliminary expenses ✓ Amortization of expenditure in case of amalgamation/demerger ✓ Amortization of expenditure under voluntary retirement scheme ✓ Amortization of expenditure on prospecting, etc for development of certain minerals ✓ Insurance premium ✓ Bonus or commission to employees ✓ Interest on Borrowed Capital ✓ Discount on Zero Coupon Bonds ✓ Employer's contribution to recognized PF and approved superannuation fund; notified pension scheme; gratuity fund; staff welfare schemes ✓ Write off Useless or dead animals 		
	Theory	<p>3. Entrepreneurship Development (SEC)</p> <ul style="list-style-type: none"> ✓ Business processes: meaning, types, steps in business processes; Challenges related to business process; Technical solution to business process challenges. ✓ Forms of Business: Different forms of Business Corporation, Sole Proprietorship; Partnership Firm, LLP, Private Company, Public Limited Company. ✓ Entrepreneurial Sustainability: Public and Private System of Stimulation; Government support for Innovation and Entrepreneurship in India ✓ Support and Sustainability of Enterprise: meaning of business sustainability; Advantages; Steps for sustainable business/ futuristic outlook for sustainable business. <p>Assignment for IA:</p>	B.Com V	BC 5.3 (a)

		<div>Dear Students, Following is the information regarding your Entrepreneurship Development group assignment:</div> <table><tr><td>Submission of PPT</td><td>26th Sept 2022</td></tr><tr><td>Class presentation</td><td>26th Sept 2022 onwards (Which group will present on which day will be informed after 18th Sept 2022)</td></tr><tr><td>Type</td><td>Group Assignment</td></tr><tr><td>Groups</td><td>Groups are supposed to be formed as discussed in class a week ago. You are required to submit your team with Chhavi by 18th Sept 2022. 8 members in each team.</td></tr><tr><td>Topic</td><td>Prepare a Business Plan of product of your choice (should be creative) which includes: Introductory Page; Business Despcrition(Mission&Vision of the company, Product&services Offered); Marketing Plan (Marketing Strategies, Pricing Strategies, Advertising, Promotional techniques); Operations Plan(Physical facilities required, outsourcing services if any)</td></tr></table>	Submission of PPT	26th Sept 2022	Class presentation	26th Sept 2022 onwards (Which group will present on which day will be informed after 18th Sept 2022)	Type	Group Assignment	Groups	Groups are supposed to be formed as discussed in class a week ago. You are required to submit your team with Chhavi by 18th Sept 2022. 8 members in each team.	Topic	Prepare a Business Plan of product of your choice (should be creative) which includes: Introductory Page; Business Despcrition(Mission&Vision of the company, Product&services Offered); Marketing Plan (Marketing Strategies, Pricing Strategies, Advertising, Promotional techniques); Operations Plan(Physical facilities required, outsourcing services if any)		
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	Practical	4. Computers Applications in Business <ul style="list-style-type: none">✓ What are functions✓ Inserting a Function✓ Mathematical Functions✓ Statistical Functions✓ Logical Functions✓ Financial Functions✓ Other functions✓ Ratio Analysis	B.Com III A+B	BC 3.4 (a)										
Month	Type of Class	Topics	Course	Paper Code/Name										
October	Theory	1. Investing in Stock Markets <ul style="list-style-type: none">✓ Trading rules- credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD)✓ Basic and advanced interactive charts. Do's & Don'ts of investing in markets.	Hons III GE	BCH 3.4(a)										

		<ul style="list-style-type: none"> ✓ Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds <p>Test: Test conducted on the concerned subject after mid-semester break</p>		
	Theory	<p>2. Income Tax Law & Practices</p> <ul style="list-style-type: none"> ✓ Bad Debts; Provision for Bad and Doubtful Debts ✓ Transfer of Special reserve ✓ Family Planning Expenditure ✓ Revenue Expenditure ✓ Banking Cash transactions ✓ Expenditure by Co-operative societies ✓ Marked to Market Loss ✓ Advertisement Expenses ✓ Expenses Deductible from commission earned by agents <p>Test: Test conducted on the concerned subject after mid-semester break</p>	B.Com III-B	BC 3.2
	Theory	<p>3. Entrepreneurship Development (SEC)</p> <ul style="list-style-type: none"> ✓ Requirement, Availability, and Access to Finance: Reasons for requirement of funds; Factors determining the requirement of capital; Funding Life Cycle; Problems in financing a New Venture ✓ Access to Marketing Assistance: Factors to be considered in market research; Marketing Assistance; Role of Technology; Digital Marketing. ✓ Business Incubators, Angel Investors, Venture Capital, and Private Equity Funds. ✓ Role of Industries/Entrepreneurs Associations: Institutions set up by Government; Industrial Association. 	B.Com V	BC 5.3 (a)

		Test: Test conducted on the concerned subject after mid-semester break		
	Practical	4. Computers Applications in Business <ul style="list-style-type: none"> ✓ Generalized Loan Sheet ✓ Generalized Loan Sheet with Garbage Cleaning ✓ Loan Sheets with Rescheduling ✓ Capital Budgeting 	B.Com III A+B	BC 3.4 (a)
Month	Type of Class	Topics	Course	Paper Code/Name
November	Theory	1. Investing in Stock Markets <ul style="list-style-type: none"> ✓ Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. ✓ Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value. 	Hons III GE	BCH 3.4(a)
	Theory	2. Income Tax Law & Practices <ul style="list-style-type: none"> ✓ General Deductions ✓ Specific Disallowances under the Act 	B.Com III-B	BC 3.2
	Theory	3. Entrepreneurship Development (SEC) <ul style="list-style-type: none"> ✓ Self Help Groups: Introduction, meaning, objectives, rationale, functions; Role in Women Empowerment; Role of Banks in Development of SHGs. ✓ Resource Mobilization: Attributes to Resource Mobilization, types, importance, and impediments/challenges. ✓ Utilities and Accommodation; Preliminary contracts; Contract management, Start-up Problems. 	B.Com V	BC 5.3 (a)
	Practical	4. Computers Applications in Business <ul style="list-style-type: none"> ✓ Depreciation ✓ Regression Analysis ✓ Trend Analysis ✓ Revision 	B.Com III A+B	BC 3.4 (a)

		Workbook Assigned and Collected		
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