

## Lesson Plan for Odd Semester of Academic Session 2023-24

(21 July 2023 to 24 November 2023)

Dr. Rakesh Kumar, Assistant Professor Commerce, Govt. College for Girls Nacholi, Faridabad

Class	Subject	Syllabus planned to be covered during the months of July 2023 to November 2023				
		July 2023	August 2023	September 2023	October 2023	November 2023
<b>B.Com 5<sup>th</sup> Sem</b>	Taxation Law-I	Introduction to Income Tax in India;	Residential Status and Incidence of Tax; Incomes Exempt from Tax; Income from Salaries	Retirement Benefits; Income From House Property; Profits and Gains of Business or Profession	Determination of Income on Presumptive Basis; Depreciation Allowance Capital Gains; Income from Other Sources; Agricultural Income Clubbing and Aggregation of Income; Set-off and Carry-forward of Losses	Deductions from Gross Total Income; <b><i>Class Tests and Revision; Semester Exams.</i></b>
<b>B.Com 5<sup>th</sup> Sem</b>	Financial Market Operations	Overview of Indian Financial System	Indian Money Market; Primary Market	Secondary Market; OTCEI and NSE; SEBI; Investor Protection; Functionaries on Stock Exchange	Merchant Banking; Credit Rating; Development Banks;	Mutual Fund; <b><i>Class Tests and Revision; Semester Exams.</i></b>

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<b>B.Com 5<sup>th</sup> Sem</b>	International Trade	International Business and Trade-An Introduction	International Business and Trade-An Introduction (Continue) International Business Environment -Concept and Components; Risk in International Business	Globalisation; Modes of Entering into International Business; Foreign Investment and Impact of FDI; Multinational Enterprises; Foreign Exchange and Exchange Rate; Balance of Payments; Classical Theory of International Trade-Factor Proportion Theory and Product Life Cycle Theory	Control Mechanism for International Business and Government Intervention; WTO; IMF; World Bank; International Marketing I- Assessing Markets, Designing Products and Branding Decisions;	International Marketing II- Pricing, Promotion, Distribution and Logistics; <b><i>Class Tests and Revision Semester Exams.</i></b>
<b>B.Com 3<sup>rd</sup> Sem</b>	Corporate Accounting-I	Issue of Shares	Issue of Shares (continue) Redemption of Preference Shares;	Issue of Debentures; Redemption of Debentures; Valuation of Goodwill;	Valuation of Shares; Final Accounts of Companies	Profit or Loss Prior to Incorporation and Subsequent to Incorporation; <b><i>Class Tests and Revision Semester Exams.</i></b>

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<b>B.Com 3<sup>rd</sup> Sem</b>	Basics of Retailing	Introduction: Nature, Scope and Importance of Retailing;	Growth, Present Size and Future of Retailing in India; Career Options in Retailing; Technology Induction in Retailing; Types of Retailing; Retailing Stores: Classified by Owners and Merchandising Categories	Retailing Formats: Traditional vs. Modern Retail Formats in India, Store and Non-Store Based Formats; Cash and Carry Business: Meaning, Nature and Scope; Retailing Model: Franchiser Franchisee; Directly Owned;	Retailing Concepts: Wheel of Retailing; Retailing Life Cycle; Cooperation and Conflict with Other Retailers; Management of Retailing Operations; Retailing Management: Functions, Strategic Retail Management Process and 'The Total Performance Model'; Retail Planning: Importance, Process and Action Plans;	Developing Retailing Strategies: Objectives, Pricing and Location Strategies; <b><i>Class Tests and Revision Semester Exams.</i></b>
<b>B.Com 3<sup>rd</sup> Sem</b>	Business Regulatory Framework-I	Mercantile Law; Indian Contract Act, 1872 – An Introduction	Valid Contract and its Elements; Proposal, Acceptance and Revocation; Contractual Capacity of Parties; Free Consent of Parties; Lawful consideration and Object;	Agreements Expressly declared as Void; Legal Formalities – Written and Registered; Contingent Contracts; Performance of Contracts; Discharge of Contract;	Implied, Quasi or Constructive Contracts; Consequences of Breach of Contract; Contracts of Indemnity and Guarantee; Contract of Bailment and Pledge;	Consumer Protection Act, 1986; <b><i>Class Tests and Revision Semester Exams.</i></b>
<b>B.Com 1<sup>st</sup> Sem</b>	Financial Accounting-I	Meaning and scope of accounting; Basic Accounting Terms and Bases of Accounting;	Accounting Principles; Double Entry System; Recording of Accounting Transactions; Accounting for GST; Trial Balance; Capital and Revenue;	Depreciation, Provisions and Reserves; Final Accounts	Final Accounts – with Adjustments; Errors and their rectification; Accounts of Non-profit Organisations	Consignment Accounts; <b><i>Class Tests and Revision Semester Exams</i></b>

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<b>B.Com 1<sup>st</sup> Sem</b>	Business Comm. Skills	Basics of Communication	Seven C's of Effective Communication; Barriers or Miscommunication; Ethical Context of Communication; Business Communication at Work Place – Letter Writing	E-Mail; Bad News Letter; Persuasive Written Communication; Memos or Memorandum; Notice, Agenda and Minutes of Meeting	Report Writing; Abstracts, Summaries and Proposals; Reading Skills; Listening Skills; Note Making;	Persuasive Speaking; Body Language – Gestures; <b><i>Class Tests and Revision Semester Exams.</i></b>

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