# LESSON PLAN (odd semester)

Session 2023-24

Class: BCom Sem-6<sup>th</sup> Subject: income

tax

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized	Topic of Assignments / Tests to be given to the students
Sohan lal	8January to 15 January	Deduction under income tax act 1961,		
	16 January to 23January	Assessment of individual		
	23 January to 31 January	Assessment of individual	Test	Deduction under income tax act 1961,
	1 February 2024to 7 February 2024	Assessment of association of person	Assignment-1	Assessment of individual
	8 February to 15 <sup>th</sup> February	Assessment of HUF	Assignment-2	Income tax authority and their power
	16 <sup>th</sup> February. to 25 February 2024.			
	26February to 29 <sup>th February</sup> 2024	Assessment of HUF	Mid-term test	

	I a		T	
	1 <sup>th</sup> march to 7 March	Revision of assessment of		
		individual		
	8 MARCH to			
	15march	Income tax authority and		
		their powers		
	16 March to 23 March	Process of how to fill online ITR through income tax department portal		
	23 March to 31St March  1St April to 7 April	Procedure for assessment; different types of returns.		
	15t April to / April	Penalties and prosecutions;		
		appeals and revision.		
	7 April to 14 April	Deduction of tax at source; advance payment of tax.		
	15April to 22 April	Recovery and refund of tax		
	23 April to 26 April	Revision		
1	1		I	

Session 2023-24

Class: BCom Sem-6<sup>th</sup> Subject: income

tax

Name of Assistant / Associate Professor Sohan lal	Period  8January to 15 January	Topics to be covered  Deduction under income tax act 1961,	Academic activities to be organized	Topic of Assignments / Tests to be given to the students
	16 January to 23 January	Assessment of individual		
	23 January to 31 January	Assessment of individual	Test	Deduction under income tax act 1961,
	1 February 2024to 7 February 2024	Assessment of association of person	Assignment-1	Assessment of individual
	8 February to 15 <sup>th</sup> February	Assessment of HUF	Assignment-2	Income tax authority and their power
	16 <sup>th</sup> February. to 25 February 2024.			
	26February to 29 <sup>th February</sup> 2024	Assessment of HUF	Mid-term test	

	I a		T	
	1 <sup>th</sup> march to 7 March	Revision of assessment of		
		individual		
	8 MARCH to			
	15march	Income tax authority and		
		their powers		
	16 March to 23 March	Process of how to fill online ITR through income tax department portal		
	23 March to 31St March  1St April to 7 April	Procedure for assessment; different types of returns.		
	15t April to / April	Penalties and prosecutions;		
		appeals and revision.		
	7 April to 14 April	Deduction of tax at source; advance payment of tax.		
	15April to 22 April	Recovery and refund of tax		
	23 April to 26 April	Revision		
1	1		I	

Session 2023-24

Class: BCom Sem-6<sup>th</sup> Subject:

## **Fundamental of insurance**

Name of Assistant /	Period	Topics to be covered	Academic activities to be	Topic of Assignments /
Associate Professor			organized	Tests to be given to the students
Sohan lal	8January to 15 January	Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development		
	16 January to 23 January	Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.		

23 January to	0 1 1 6 116 1	Test	
31January	Contract of life insurance:	Test	Introduction
	principles and practice of		to insurance:
	life insurance; parties to		life and
	the contract, their rights		general
	and		insurance;
	duties; conditions and terms of policy,		purpose,
	or poney,		need and
			principles of
			insurance;
			insurance
			As a social
			security tool;
			insurance
			and
			economic
			development.
1 February 2024to 7 February 2024	effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals,	Assignment-1	Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy
8 February to 15 <sup>th</sup> February	loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.	Assignment-2	Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of Policy, claims settlement procedure.

	1 cth	г		
	16 <sup>th</sup> February. to	Fire insurance: principles of fire insurance contracts; fire		
	25 February	insurance policy,		
	2024.			
	26February to 29 <sup>th February</sup>	conditions, assignment of	Mid-term test	
	2024	policy, claims settlement procedure.		
		procedure.		
	1 <sup>th</sup> march to	Marine insurance: marine		
	7 March	insurance policy and its		
		conditions, premium,		
		double insurance		
	8 MARCH to	Assignment of		
	15march	Policy warranties,		
		_		
		voyage; loss and		
		abandonment; partial		
		losses and particular		
		charges; salvage		
	16 March to 23	Total		
	March	Losses and measures of		
		indemnity; claims		
		settlement procedures.		
		Accident and motor		
	23 March to 31St	insurance: policy and		
	March	claims settlement		
		procedures		
		procedures		
	1St April to 7 April	Insurance intermediaries		
	15t April to / April			
		- role of agents and		
		procedure for becoming		
		an agent; cancellation of		
		license;		
		Revocation/suspension/te		
		rmination of agent		
		appointment; code of		
		conduct; unfair practices.		
	7 April to 14			
	April April	Revision		
_				_

15April to 22 April 23 April to 26 April	Revision Revision	

Session 2023-24

Class: BCom Sem-6<sup>th</sup> Subject: Retail

management

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized	Topic of Assignments / Tests to be given to the students
Sohan lal	8January to 15 January	Retailing: concept, characteristics and importance; theories of retailing		
	16 January to 23 January	strategic planning in retailing; planning location of retail institution		
	23 January to 31 January	strategic planning in retailing; planning location of retail institution: trading area analysis	Test	. deciding the most desirable type of location, Choice of a
	1 <sup>St</sup> February to 7 February 2024	deciding the most desirable type of location, choice of a general location,		general location, choosing and evaluating a particular site; material
	8 <sup>th</sup> February to 15 February 2024	a particular site; material handling.		handling

16 February		Assignment-1	
to 29 February 2024	Organizational structure in retail institutions; classification of retail institutions; store based and non-store Based retail organizations; process of setting up a retail organization.		Retailing: concept, characteristics and importance; theories of retailing;
1 <sup>St</sup> march to 7 <sup>th</sup> march	Process of setting up a retail organization.		
8 march to 15 march	Store management: blueprinting operations	Assignment-2	Organizational
16March to 22march	Deciding stores layout, energy management, security issues;		structure in retail institutions; classification of retail
1April to 7 April	Applications of information technology in retailing.	Mid -term	institutions;
8 <sup>th</sup> April to 15 <sup>th</sup> April	Trends in retailing in India; FDI in retail.	exam	
16th April to 22April			
	Revision		
23April to 26 April	Revision		

Session 2023-24

Class: BCom Sem 4th Subject: Corporate

Accounting

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized	Topic of Assignments / Tests to be given to the students
Sohan lal	8January to 15 January	Valuation of goodwill;		
	16 January to 23 January	Valuation of goodwill;		
	23 January to 31 January	Valuation of shares: concepts and calculation - simple problem only	Test	Valuation of goodwill;
	1 <sup>St</sup> February to 7 February 2024	Accounts of holding companies		
	8 <sup>th</sup> February to 15 February 2024	Preparation of consolidated balance sheet with one subsidiary company,		

16 February		Assignment-1	Valuation of shares: concepts
to 29 February 2024	Preparation of consolidated balance sheet with one subsidiary company,		and calculation
1 <sup>St</sup> march to 7 <sup>th</sup> march	Accounts of banking organizations.		
8 march to 15 march	Accounts of banking organizations.	Assignment-2	Accounts of holding companies:
16March to 22march	Accounts of insurance companies.		
1April to 7 April	Accounts of insurance companies.	Mid -term	
8 <sup>th</sup> April to 15 <sup>th</sup> April	Liquidation of companies	exam	
16th April to	Revision		
22April			
23April to 26 April	Revision		

Session 2023-24

Class: BCom Sem 4th Subject:

# **Entrepreneurship development**

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized	Topic of Assignments / Tests to be given to the students
Sohan lal	8January to 15 January	Entrepreneur: meaning, scope, role and functions of entrepreneur in economic development;		
	16 January to 23January	Economic, Social and psychological need for entrepreneurship; characteristics,		
	23 January to 31 January  1St February to 7 February 2024	qualities and pre- requisites of entrepreneur; methods and procedures to start and expand one's own business  life cycle of a new business and relationship with large enterprises;	Test	Entrepreneur: meaning, scope, role and functions of entrepreneur in economic development;
	8 <sup>th</sup> February to 15 February 2024	factors affecting success of a new business; reasons for the failure and visible problems for business		

16 February to 29 February 2024  1St march to 7th march	Feasibility study: preparation of feasibility reports;  economic, technical, financial and managerial feasibility of project	Assignment-1	Life cycle of a new Business and relationship with large enterprises
8 march to 15 march  16March to 22march  1April to 7 April  8th April to 15th April	Selection of factory location; demand analysis and market potential measurement; Capital and project costing; working capital requirements; source of finance; profit and tax planning.  Government support and incentives to new enterprise;  role of govt., promotional agencies and institution in entrepreneurship development; entrepreneurship development programmes; Start-up India; Skill Inda  Revision	Assignment-2  Mid -term exam	Feasibility study: preparation of feasibility reports; economic, technical, financial and managerial feasibility of project; selection of factory location; demand analysis and market potential measurement; capital and project costing; working capital requirements; source of finance; profit and tax planning.
16th April to 22April	Revision		
23April to 26 April	Revision		

Session 2023-24

Class: BCom Sem 2<sup>nd</sup> semester

**Subject: Company law** 

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized	Topic of Assignments / Tests to be given to the students
Sohan lal	10 February to 17 February 2024	Company: Concept, characteristics, types; Conversion of private Company into public company & vice versa		
	18February to 25 February 2024	Incorporation of a Company; Legal position of promoters; Pre- incorporation Contracts.		

26 February		Test	
to 2 March	Memorandum of	Test	Company:
2024	Association: Clauses and		Concept,
	alteration procedures		characteristic
			s, types;
			Conversion of
			private
			company into
			public
3march to	Doctrine of ultra vires;		company &
10 march 2024	Articles of Association:		vice versa;
	Clauses and		Incorporation
	Alteration		of a
			company;
11 march to	Doctrine of indoor		Legal position
17 March	management; Doctrine of		of promoters;
2024	constructive notice;		Pre-
	Prospectus: Concept,		incorporation
	types, contents and		contracts.
	formalities of red herring		contracto.
	& shelf prospectus, mis-		
	statement and		
	remedies, liabilities for misstatements in		
	Prospectus	Assignment-1	Memorandum
18 march to		Assignment-1	of Association:
21 march 2024	Prospectus: Concept, types, contents and		Clauses and alteration
	Formalities of red herring &		procedure,
	shelf prospectus, mis-		
	statement and Remedies, liabilities for		
	misstatements in Prospectus		
. C4			
1 <sup>St</sup> April to 7 <sup>th</sup> April	Share capital: Types, issue		
2024	and allotment of shares; Reduction of		
	share capital; B		

	8 April to 15 April 2024	Board of Directors: Composition, legal position, Qualification, appointment, powers, duties & liabilities and Removal of directors;	Assignment-2	Share capital: Types, issue and allotment of shares
	16April to 22 April 2024	Company secretary: Role, appointment, Duties, liabilities, rights and removal		
	23April to 30 April 2024	Dividend: Types, factors affecting dividend decisions, Legal Provisions,	Mid -term exam	
	1 <sup>th</sup> May to 7 <sup>th</sup> may 2024	dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.		
_	8th may to 15 may 2024	Revision		
	16May to 22 may 2024	Revision		

Session 2023-24

Class: BCom Sem 2<sup>nd</sup> semester

**Subject: Principal of marketing** 

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized	Topic of Assignments / Tests to be given to the students
Sohan lal	10 February to 17 February 2024	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives		
	18February to 25 February 2024	Marketing Environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public;		

	ebruary Macro	environmental	Test	Marketing:
to 2 M 2024	March factors:	Demographic,		Concept,
	econom	ic, natural		nature, scope
	technolo	ogical, politico-		and
	legal ar	nd socio- cultural.		importance;
				Evolution of
				Marketing;
				Understandin
	rch to Consu	mer behaviour:		g marketing
2024		t, nature and		in new
	importa	nce, consumer		perspectives;
	buying	decision process,		Marketing
	factors	Influencing		Environment:
	consum	er buying		Concept,
	behavio	ur		importance;
				Micro
				environmenta
11 m	narch to Market	segmentation:		I factors:
	•	t, importance and		Suppliers,
2024	bases;			marketing
	Target	market selection;		intermediarie
	Position	ing: Concept,		s, customers,
	importa	nce and base		competitors,
				public;
				Macro
				environmenta
				I factors:
				Demographic,
				economic,
				natural,

18 marci 21 marci 2024	Troduct: Concept, Importance	Assignment-1	Personal selling,
1 <sup>St</sup> April 7 <sup>th</sup> April 2024			

8 April to 15 April 2024 16April to 22 April 2024	Promotion: Nature and importance; Advertising, personal selling,  sales promotion and publicity/public relations; Factors affecting promotion mix decisions;	Assignment-2	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle
23April to 30 April 2024	Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing;	Mid -term exam	
1 <sup>th</sup> May to 7 <sup>th</sup> may 2024			
8th may to 15 may 2024	Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing.  Revision		
16May to 22 may 2024	Revision		