

Government Degree College Chopal

Department of Commerce

Teaching Plan for the session 2024-25

Class: B.Com Ist Year

Title: FINANCIAL ACCOUNTING (BC 1.1)

Unit	Topic	Details	Month/Week	Method of Teaching
I	(a) Theoretical Framework	i. Accounting as an information system, the users of financial accounting information and their needs. Branches of accounting, Basis of accounting. ii. Accounting principles iii. Financial accounting standards & International Financial Reporting Standards (IFRS) Concept and procedures.	July- Aug.2024 (3-4weeks)	Lecture /PPT
	(b) Accounting Process	Journal, Ledger & Trial Balance	Aug.- Sept.2024 (3-4 weeks)	Lecture/PPT
II	(a) Business Income	i. Measurement of business income ii. Recognition of revenue expenses. iii. Accounting concept of depreciation, Methods of depreciation, Disposal of depreciable assets. iv. Inventories: Meaning. Significance and methods of inventory valuation.	Sept.- Oct.2024 (3-4 weeks)	Lecture/PPT
	(b) Final Accounts	Capital and revenue expenditures & receipts general introduction , Preparation of financial statements of non-corporate business entities	Oct-Nov.2024 (2-3 Weeks)	Lecture/PPT
III	Accounting for Hire Purchase Consignment,	i) Accounting for Hire-Purchase Transactions. ii) Accounting for Consignment:	Nov.- Dec.2024 (4-5 weeks)	Lecture/PPT

	and Joint Venture	iii) Accounting for Joint Venture		
IV	Accounting for Inland Branches and Accounting for Dissolution of Partnership Firm	i) Accounting for Inland Branches: Concept of dependent branches; accounting aspects, Independent branches: concept, accounting treatment. ii) Accounting for Dissolution of Partnership Firm	Feb.- March2024 (4-5 weeks)	Lecture/PPT
Practical / Live Projects	Computerized Accounting Systems	Computerized Accounts by using any popular accounting software: Creating a Company, Configure and Features settings, Creating Accounting Ledgers Stock Items and Groups, Vouchers Entry, Generating Reports.	One class every week	PPT

Note: Class test, Assignments and midterm will be taken during the session.

Title: BUSINESS ORGANISATION AND MANAGEMENT (BC 1.2)

Unit	Topic	Details	Month	Method of Teaching
I	Foundation of Indian Business	i) Indian Business: Manufacturing and service sectors, Small and medium enterprises, Corporate Social responsibility and ethics, Make in India Movement. ii) Globalization & liberalization, Technological innovations and skill development, Emerging opportunities in business (Franchising, Outsourcing, and Ecommerce.)	July- Aug.2024 (4-5weeks)	Lecture /PPT
II	Business Enterprises	Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society, Government - Business Interface, Public Enterprises, International Business & Multinational Corporations.	Sept.- Oct.2024 (4-5weeks)	Lecture/PPT
III	Management and Organization	i) Management Process, Planning, Policy & Strategy, Decision-making, ii) Organizing, Departmentalization, Organization Structure, Delegation &	Oct.- Nov.2024 (4-5 weeks)	Lecture/PPT

		Decentralization of Authority, Groups and Teams.		
IV	Leadership, Motivation and Control	i) Leadership: Concept and Styles. ii) Motivation: Concept and Importance. iii) Communication Process and Barriers. iv) Control: Concept and Process.	Nov.- Dec.2024 (4-5 weeks)	Lecture/PPT
V	Functional Areas of Management	i) Marketing Management, Marketing Mix, Product Life Cycle, Pricing Policies and Practices. ii) Financial Management, Sources of Finance, Securities Market: Role of SEBI. iii) Human Resource Management, Basic Dynamics of Employer – Employee Relations.	Feb.-March 2024 (4-5 weeks)	Lecture/PPT

Note: Class test, Assignments and midterm will be taken during the session.

Title: Business Law (BC 1.3)

Unit	Topic	Detail	Month	Method of Teaching
I	The Indian Contract Act, 1872: General Principals of Contract	(a) Contract – meaning, characteristics and kinds (b) Essentials of a valid contract- Offer and Acceptance, Consideration, contractual capacity, free consent, legality of objects. (c) Void Agreements (d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. (e) Contingent contracts (f) Quasi – contracts	August - September (5 weeks)	Lectures /PPT
II	The Indian Contract Act, 1872: Specific Contracts	(a) Contract of Indemnity and Guarantee (b) Contract of Bailment (c) Contract of Agency	September- October (5 weeks)	Lectures /PPT

III	The Sale of Goods Act, 1930	<ul style="list-style-type: none"> (a) Contract of sale, meaning and difference between sale and agreement to sell. (b) Conditions and warranties (c) Transfer of ownership in goods including sale by a non-owner (d) Performance of contract of sale (e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. 	October - November (5 weeks)	Lectures /PPT
IV	The Negotiable instruments Acts, 1881	<ul style="list-style-type: none"> (a) Meaning, characteristics and type of Negotiable instruments: Promissory Note, Bill of Exchange, Cheque (b) Holder and Holder in Due Course, Privileges of Holder in Due Course. (c) Negotiable: Types of Endorsements (d) Crossing of Cheque (e) Bouncing of Cheque 	November – December (6 weeks)	Lectures /PPT

V	Partnership Laws	<p>A) The Partnership Act, 1932</p> <ul style="list-style-type: none"> (a) Nature and Characteristics of Partnership (b) Registration of a Partnership (c) Types of Partners (d) Rights and Duties of Partners (e) Implied Authority of a Partner (f) Incoming and outgoing Partners (g) Mode of Dissolution of Partnership <p>B) The Limited liability Partnership Act, 2008</p> <ul style="list-style-type: none"> (a) Salient Features of LLP (b) Difference between LLP and Partnership, LLP, and company (c) LLP Agreement (d) Partners and Designated Partners (e) Incorporation by Registration (f) Partners and their Relationship 	December-March (6weeks)	Lectures /PPT
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Note: Class test, Assignments and midterm will be taken during the session.

Title: Business Statistics and Mathematics (BC 1.4)

Unit	Topic	Detail	Month	Method of Teaching
I	Uni-Variate Analysis	Introduction to Statistics: - Meaning and Concept, Collection, Classification, Tabulation and Presentation of data, Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	August - September (5 weeks)	Lectures /PPT
II	Bi-variate Analysis	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	September-October (5 weeks)	Lectures /PPT
III	Index Numbers	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.	October - November (5 weeks)	Lectures /PPT

IV	Time Series Analysis	Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and fitting of linear trend line using principle of least squares.	November – December (6 weeks)	Lectures /PPT
V	Business Mathematics	<p>A. Matrices Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems</p> <p>B. Basic Mathematics of Finance Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates</p>	December-March (6weeks)	Lectures /PPT

Note: Class test, Assignments and midterm will be taken during the session.

Class: B.Com IInd Year

Title: COMPANY LAW (BC 2.1)

Unit	Topic	Details	Month	Method of Teaching
I	Introduction	Administration of Company Law Characteristics of a company, lifting of corporate veil, types of companies, not for profit association, formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract, on-line registration of a company.	July- Aug.2024 (4-5weeks)	Lecture /PPT
II	Documents	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.	Sept.- Oct.2024 (4-5weeks)	Lecture/PPT
III	Management	Classification of directors, director identity number (DIN), Appointment, Legal positions, powers and duties, removal of directors, Key managerial personnel, managing director, Meetings of shareholders and board, Types of meeting, Committees of Board of Directors-.	Oct.- Nov.2024 (4-5 weeks)	Lecture/PPT
IV	Dividends, Accounts, Audit	Provisions relating to payment of Dividend, Books of Account, Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report & Secretarial Audit.	Nov.- Dec.2024 (4-5 weeks)	Lecture/PPT
V	Winding Up, Insider Trading, Whistle Blowing.	Concept and modes of Winding Up. Insider-Trading: meaning & legal provisions, Whistle blowing: Concept & Mechanism.	Feb.-March 2024 (4-5 weeks)	Lecture/PPT

Note: Class test, Assignments and midterm will be taken during the session.

Title: Income Tax Law and Practice (BC 2.2)

Unit	Topic	Detail	Month	Method of Teaching
I	Introduction	Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10	August - September (5 weeks)	Lectures /PPT
II	Computation of Income under different heads-1	a) Income from Salaries b) Income from house property	September-October (5 weeks)	Lectures /PPT
III	Computation of Income under different heads-2	f) Profits and gains of business or profession g) Capital gains h) Income from other sources	October - November (5 weeks)	Lectures /PPT
IV	Computation of Total Income and Tax Liability	Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court	November – December (6 weeks)	Lectures /PPT

Practical /Live Projects	Preparation of Return of Income	Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	December-March (6weeks)	Lectures /PPT
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Note: Class test, Assignments and midterm will be taken during the session.

Title: COMPUTER APPLICATIONS IN BUSINESS (BC 2.3)

Unit	Topic	Details	Month	Method of Teaching
I	Word Processing	Introduction, Use of Templates, Working with word document: Editing, Find and replace text, Formatting, spell check, Autocorrect, Auto text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables, Inserting, filling and formatting a table, Inserting Pictures and Video, Mail Merge, including linking with Database, Printing documents	July-Aug.,Sept.2024 (5-6weeks)	Lecture /PPT
II	Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing, Inserting Tables, Images, texts, Symbols, Media, Design, Transition, Animation, and Slideshow.	Sept.-Oct.2024 (4-5 weeks)	Lecture/PPT
III	Spreadsheet and its Business Applications	Concepts, Managing worksheets, Formatting, Entering data, Editing, and Printing a worksheet, Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.	Oct.,Nov.&Dec.2024 (6-7 weeks)	Lecture/PPT
		Spreadsheet Creating in the area		

IV	Creating Business Spreadsheet	of: Loan and Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression	Feb.-March 2024 (4-5 weeks)	Lecture/PPT
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Note: Class test, Assignments and midterm will be taken during the session.

Title: Corporate Accounting (BC 2.4)

Unit	Topic	Detail	Month	Method of Teaching
I	Accounting for Share Capital & Debentures	Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	August - September (5 weeks)	Lectures /PPT
II	Final Accounts, Valuation of Goodwill and Valuation of Shares	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Concepts and calculation of valuation of goodwill and shares.	September- October (5 weeks)	Lectures /PPT
III	Amalgamation of Companies	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	October - November (5 weeks)	Lectures /PPT

IV	Accounting of Holding Companies	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).	November – December (6 weeks)	Lectures /PPT
V	Accounting of Banking Companies and Cash Flow Statement	Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA). Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.	December-March (6weeks)	Lectures /PPT

Note: Class test, Assignments and midterm will be taken during the session.

Title: COST ACCOUNTING (BC 2.5)

Unit	Topic	Details	Month	Method of Teaching
I	Introduction	Cost concepts and classifications, Elements of cost, Cost Sheet, Installation of a costing system, Role of a cost accountant in an organization, Relationship between cost accounting and financial accounting.	July-Aug.2024 (4-5weeks)	Lecture /PPT
II	Elements of Cost: Material	Material/Inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues& treatment of Material Losses.	Sept.- Oct.2024 (4-5weeks)	Lecture/PPT
III	Elements of Cost: Labour	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes.	Oct.- Nov.2024 (4-5 weeks)	Lecture/PPT
	Elements of	Classification, allocation,		

IV	Cost: Overheads. Book Keeping in Cost Accounting	apportionment and absorption of overheads, Under- and over-absorption, Capacity Levels and Costs, Activity based Costing & Service Costing , Reconciliation of cost and financial accounts	Nov.- Dec.2024 (4-5 weeks)	Lecture/PPT
V	Methods of Costing	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)	Feb.-March 2024 (4-5 weeks)	Lecture/PPT

Note: Class test, Assignments and midterm will be taken during the session.

Title: E-Commerce (BC 2.6)

Unit	Topic	Detail	Month	Method of Teaching
I	Introduction	<p>Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and Categorizing major E-commerce business models), forces behind e-commerce.</p> <p>Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution 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 a website)</p>	August - September (5 weeks)	Lectures /PPT

II	Security and Encryption & IT Act 2000 and Cyber Crimes	<p>Need and concepts, the e-commerce security environment (dimensions, definition and scope of e-security), security threats in the E-commerce environment (security instructions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers as well as clients).</p> <p>IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes</p>	September-October (5 weeks)	Lectures /PPT
III	E-payment System	<p>Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, 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>	October - November (5 weeks)	Lectures /PPT

IV	On-line Business Transactions	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications 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.)	November – December (6 weeks)	Lectures /PPT
Practical	E-business Management	E-payment system and online business transactions.	December-March (6weeks)	Lectures /PPT

Note: Class test, Assignments and midterm will be taken during the session.

Class: B.Com IIIrd Year

Title: Principles of Marketing {BC 3.1(b)}

Unit	Topic	Detail	Month	Method of Teaching
I	Introduction	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	August - September (5 weeks)	Lectures /PPT
II	Consumer Behavior & Market Segmentation	Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior. Concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation	September-October (5 weeks)	Lectures /PPT
III	Product	Concept and Importance; Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life cycle; New Product Development Process; Consumer adoption process.	October - November (5 weeks)	Lectures /PPT
IV	Pricing & Distribution Channels and Physical Distribution	Significance. Factors affecting price of a product. Pricing policies and strategies. Channels of distribution - meaning and importance; Types of distribution channels; Functions of middleman; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.	November – December (6 weeks)	Lectures /PPT

V	Promotion & Recent Development Marketing	<p>Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.</p> <p>Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism</p>	December-March (6weeks)	Lectures /PPT
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Note: Class test, Assignments and midterm will be taken during the session.

Title: Corporate Governance and Auditing {BC 3.2(a)}

Unit	Topic	Detail	Month	Method of Teaching
I	Corporate Governance	<p>Evolution of Corporate Governance; Developments in India, Regulatory Framework of Corporate Governance in India, SEBI Guidelines on Corporate Governance; Reforms in Companies Act, Corporate management vs. Governance; Internal constituents of the Corporate Governance. Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad- Relevant case Studies; Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance. Clause 49 and Listing Agreement.</p>	August - September (5 weeks)	Lectures /PPT

II	Corporate Social Responsibility (CSR)	Concept of CSR, Corporate Philanthropy, CSR and Corporate Sustainability; CSR and Business Ethics, CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. Rating Agencies; Green Governance.	September-October (5 weeks)	Lectures /PPT
III	Business Ethics	Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical principles in Business, Ethics in Management, Theories of Business Ethics. Codes of ethics, ethics committee Morality and ethics, business values and ethics. Ethical Issues in Business: Ethics in various Functional Areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Environmental Ethics.	October - November (5 weeks)	Lectures /PPT
IV	Introduction to Auditing	Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.	November – December (6 weeks)	Lectures /PPT

V	Company Audit & Special Areas of Audit	Audit of Limited Companies: - Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013. Special Areas of Audit: - Special features of Cost audit, Tax audit, and Management audit; Auditing Standards.	December-March (6weeks)	Lectures /PPT
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Note: Class test, Assignments and midterm will be taken during the session.

Title: Entrepreneurship (BC 3.3)

Unit	Topic	Detail	Month	Method of Teaching
I	Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship	August - September (5 weeks)	Lectures /PPT
II	Entrepreneurship and Micro, Small and Medium Enterprises	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution	September-October (5 weeks)	Lectures /PPT

III		Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	October - November (5 weeks)	Lectures /PPT
IV	Sources of business ideas and tests of feasibility	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	November – December (6 weeks)	Lectures /PPT
V	Mobilising Resources	Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems	December- March (6weeks)	Lectures /PPT

Note: Class test, Assignments and midterm will be taken during the session.

Title: BANKING AND INSURANCE [BC 3.5(b)]

Unit	Topic	Detail	Month	Method of Teaching
I	Introduction	Origin of banking, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks	July-Aug.2024 (4-5 weeks)	Lecture /PPT
II	Cheques and Paying Banker	Crossing and endorsement, types and rules of crossing. Duties, Statutory protection in due course, Collecting bankers, duties, statutory protection for holder in due course.	Sept.- Oct.2024 (4-5weeks)	Lecture/PPT
III	Banking Lending	Principles of sound lending, Types of advances, Advances against various securities	Oct.- Nov.2024 (4-5 weeks)	Lecture/PPT
IV	Internet Banking	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic Purse, Digital Cash	Nov.- Dec.2024 (4-5 weeks)	Lecture/PPT
V	Insurance	Concept of risk, Types of business risk, Assessment and transfer, Principles of insurance, Types of insurance: Life and Non-life, Re-insurance, Online Insurance, Risk and return relationship, Powers, functions and Role of IRDA.	Feb.-March 2024 (4-5 weeks)	Lecture/PPT

Note: Class test, Assignments and midterm will be taken during the session.

Title: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE [BC 3.6(b)]

Unit	Topic	Detail	Month	Method of Teaching
		i) Meaning of office, Functions & importance of office, duties & essential qualifications of the office manager.	July-	

I	Office and Office Management	ii) Filing and Indexing: meaning and importance, essentials of good filing, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing	Aug.2024 (4-5weeks)	Lecture /PPT
II	Mail and Mailing Procedure, Forms and Stationery	i) Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, Inward and outward mail. ii) Office Forms: of meaning, importance, advantages & disadvantages of using forms, type of forms form design, form control. factors affecting forms design, principles iii) Stationery: introduction, types of stationery, importance, selection of stationery, essential requirements, purchasing principles, procedure & standardization of stationery.	Sept.- Oct.2024 (4-5weeks)	Lecture/PPT
III	Modern Office Equipments	i) Modern Office Equipments: Meaning, Importance & objectives of office mechanization, advantages, disadvantages, Kind of office machines. ii) Budget: Annual, revised and estimated. Recurring and non-recurring heads of expenditure iii) Audit: Audit process- Vouching, verification and valuation, Procedure for disposal of records and assets	Oct.- Nov.2024 (4-5 weeks)	Lecture/PPT
IV	Banking Facilities	Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated, pre-dated Cheques, stale Cheque, dishonored Cheque.	Nov.- Dec.2024 (4-5 weeks)	Lecture/PPT
V	Role of	Definition, Appointment, Qualifications, Duties & Responsibilities of a Personal Secretary, Modern technology and	Feb.-March 2024	Lecture/PPT

	Secretary	office communication, Drafting, fax-messages, email. Maintenance of appointment diary, Agenda and Minutes of Meeting.	(4-5 weeks)	
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Note: Class test, Assignments and midterm will be taken during the session.

Title: PERSONAL SELLING AND SALESMANSHIP (BC 3.7)

Unit	Topic	Detail	Month	Method of Teaching
I	Introduction to Personal Selling	Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	July-Aug.2024 (4-5weeks)	Lecture /PPT
II	Buying Motives	Buying motives and their uses in personal selling, Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation.	Sept.- Oct.2024 (4-5weeks)	Lecture/PPT
III	Selling Process	Selling Process: Prospecting and qualifying, Pre-approach, Approach Presentation and demonstration, handling of objections, Closing the sale, Post sales activities.	Oct.- Nov.2024 (4-5 weeks)	Lecture/PPT
IV	Sales Reports	Sales Reports: Documents, sales manual, Order Book, Cash Memo, Tour Diary, Daily and Periodical Reports, Ethical aspects of Selling	Nov.- Dec.2024 (4-5 weeks)	Lecture/PPT
V	Personal Selling and Merchandising	AIDA Model of selling, Distribution Networks relationship, Advertisement and Personal Selling.	Feb.-March 2024 (4-5 weeks)	Lecture/PPT

Note: Class test, Assignments and midterm will be taken during the session.