

# B.Com

Government College Jhandutta, Bilaspur (HP)

Teaching Plan

B. Com 1<sup>st</sup> Year

Subject - Financial Accounting (B C1.1)

Units	Topics	Detail	Month	<u>Method/ techniques</u>
1.	Theoretical Framework	Meaning characteristics, functions, limitations, branches, nature, principles, conventions, bases of accounting, accounting standard, journals, ledger, and trial balance.	August (4 Weeks)	PPT/ Lecture/ Videos
2.	Business Income & Final Accounts	Measurement of business income. revenue recognition, depreciation, meaning & methods, inventories meaning & methods LIFO, FIFO, final accounts, capital & revenue expenditure etc.	September (4 weeks)	PPT/ Lecture/ Videos
3.	Accounting for Hire purchase, consignment & joint venture	Journals entry & ledger of hire purchase, accounting treatment in the books of consignor & consignee. Joint venture accounting procedure.	October (4 weeks)	PPT/ Lecture/ Videos
4.	Accounting for branches & dissolution of partnership firm	Concept of branches, accounting aspect. Debtor system, branch final accounts & balance sheet, accounting of dissolution of the partnership firm including insolvency of partners.	November (4 weeks)	PPT/ Lecture/ Videos
5.	Practical & live projects	Comprised accounting system, Tally ERP	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm will be taken during the session.**

**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**B. Com 1<sup>st</sup> Year**

**Paper B.C 1.2**

**Subject – Business Organization and Management**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b>Method/ techniques</b>
1.	Foundation of Indian business	Manufacturing & service sector Make in India movement, LPG. MSMEs, corporate social responsibility, franchising, outsourcing & e-commerce.	August (4 Weeks)	PPT/ Lecture/ Videos
2.	Business Enterprises	Forms of business organizations: sole trade, partnership, company, corporative organisation, CLP, HUF, international business, multi nation companies.	September (4 weeks)	PPT/ Lecture/ Videos
3.	Management & organization	Management an <sup>1</sup> ntroductiOn, planning & strategy, decision making, Indian philosophy of management, departmentation & decentralization, group dynamics & team building.	October (4 weeks)	PPT/ Lecture/ Videos
4.	Leadership, Motivation & control	Leadership theories & styles, concept, importance & types of motivation, communication process & barriers,	November (4 weeks)	
5.	Functional Areas of Management	Marketing management, PLC, Financial management, sources of funds, venture capital, and lease finance, SEBI. HRM.	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm will be taken during the session.**

**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**Paper B.C 2.2**

**B. Com 2nd Year**

**Subject — Income Tax Law and Practice**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
1	Introduction	Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of: Permanent Account Number (PAN) Residential status: Scope of total income on the basis of residential status Exempted income under section 10	August (4 Weeks)	PPT/ Lecture/ Videos
2	Computation of Income under different heads-1	Income from Salaries Income from house property	September (4 weeks)	PPT/ Lecture/ Videos
3	Computation of Income under different heads-2	Profits and gains of business or profession Capital gains Income from other sources	October (4 weeks)	PPT/ Lecture/ Videos
4	Computation of Total Income and Tax Liability	Income of other persons included in assesses 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 (4 weeks)	PPT/ Lecture/ Videos
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.	February (3 week)	

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**Government College Jhandutta, Bilaspur (Hp)**

**Teaching Plan**

**B. Com 2<sup>nd</sup> Year**

**Paper BC 2.3:**

**Subject — Computer Applications in Business**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
1.	Word Processing	Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, 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 Creating Business Documents using the above facilities	August (4 Weeks)	PPT/ Lecture/ Videos
2.	Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	September (4 weeks)	PPT/ Lecture/ Videos
3.	Spreadsheet and its Business	Applications Spreadsheet 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	November (4 weeks)	PPT/ Lecture/ Videos
4.	Creating Business Spreadsheet	Creating spreadsheet in the area 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	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm will be taken during the session.**

**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**B. Com 2<sup>nd</sup> Year**

**Paper BC 2.5**

**Subject — Cost Accounting**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/techniques</u></b>
1.	Introduction	Meaning, objectives and advantages of cost accounting; Relationship between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organisation.	August (4 Weeks)	PPT/ Lecture/ Videos
2.	Elements of Cost	Material Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.	September (4 weeks)	PPT/ Lecture/ Videos
3.	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- Halsey, Rowan, Taylor's Differential piece wage.	October (4 weeks)	PPT/ Lecture/ Videos
4.	Elements of Cost: Overheads. Book Keeping in Cost Accounting	Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based Costing & Service Costing (brief overview). Reconciliation of cost and financial accounts	November (4 weeks)	PPT/ Lecture/ Videos
5.	Methods of Costing	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm will be taken during the session.**

**Teaching Plan**

**B. Com 2<sup>nd</sup> Year**

**Paper BC 3.2(a)**

**Subject —Fundamentals of Financial Management**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
1.	Introduction	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.	August (4 Weeks)	PPT/ Lecture/ Videos
2.	Investment Decisions	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, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.	September (4 weeks)	PPT/ Lecture/ Videos
3.	Financing Decisions	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Leverage- Operating, Financial & Degree of Leverage. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, Traditional Approach and MM Hypothesis). Determinants of capital structure.	October (4 weeks)	PPT/ Lecture/ Videos
4.	Dividend Decisions	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.	November (4 weeks)	PPT/ Lecture/ Videos
5.	Working Capital Decisions	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.	February (3 week)	PPT/ Lecture/ Videos

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**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**B. Com 2nd Year**

**Paper BC 3.3**

**Subject — Entrepreneurship**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
1.	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 (4 Weeks)	PPT/ Lecture/ Videos
2.	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 (4 weeks)	PPT/ Lecture/ Videos
3.	Functions of business	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 (4 weeks)	PPT/ Lecture/ Videos
4.	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 (4 weeks)	PPT/ Lecture/ Videos
5.	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	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm will be taken during the session.**

**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**B. Com 2nd Year**

**Paper BC 3.6(b):**

**Subject — Office Management and Secretarial Practice**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
1.	Office and Office Management Office and Office Management:	Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing	August (4 Weeks)	PPT/ Lecture/ Videos
2.	Mail and Mailing Procedure,	<b>Forms and Stationery Mail and Mailing Procedures:</b> Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. Forms and Stationery:  <b>Office Forms</b> – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.	September (4 weeks)	PPT/ Lecture/ Videos
3.	Modern Office Equipments	Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.  Budget: Budget - Annual, revised and estimated. Recurring and nonrecurring heads of expenditure	October (4 weeks)	PPT/ Lecture/ Videos



		Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.		
4.	Banking Facilities	Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.	November (4 weeks)	PPT/ Lecture/ Videos
5.	Role of Secretary	Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm will be taken during the session.**

# B.Com Classes- 2023-24

**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**B. Com 1<sup>st</sup> Year**

**Subject – Business Law (B C1.3 )**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
6.	The Indian Contract Act, 1872: General Principles 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	August (4 Weeks)	PPT/ Lecture/ Videos
7.	The Indian Contract Act 1872: Specific Contracts	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency	September (4 weeks)	PPT/ Lecture/ Videos
8.	The Sale of Goods Act, 1930.	The Sale of Goods Act, 1930 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 (4 weeks)	PPT/ Lecture/ Videos
9.	The Negotiable Instruments Act 1881	The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque 5 Partnership Laws A) The Partnership Act, 1932 a. Nature and Characteristics of Partners	November (4 weeks)	PPT/ Lecture/ Videos
10.	Partnership Laws A) The Partnership Act 1932	A) The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms 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 B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP	February (3 week)	PPT/ Lecture/ Videos

		and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship		
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**Note- Assignment, class test & midterm will be taken during the session.**

<p align="center"><b>Government College Jhandutta, Bilaspur (HP)</b>  <b>Teaching Plan</b>  <b>B. Com 1<sup>st</sup> Year</b>  <b>Paper B.C 1.4</b>  <b>Subject – Business Statistics &amp; Mathematics</b></p>				
<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b>Method/ techniques</b>
6.	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 (4 Weeks)	PPT/ Lecture / Videos
7.	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 (4 weeks)	PPT/ Lecture / Videos
8.	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 (4 weeks)	PPT/ Lecture / Videos
9.	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 (4 weeks)	
10	Business Mathematics	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 ad joint; Applications of matrices to solution of simple business and economic problems 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 rate	February (3 week)	PPT/ Lecture / Videos

**Note- Assignment, class test & midterm will be taken during the session.**

**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**Paper B.C 2.1**

**B. Com 2nd Year**

**Subject — Company Law**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
1	Introduction	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	August (4 Weeks)	PPT/ Lecture/ Videos
2	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.	September (4 weeks)	PPT/ Lecture/ Videos
3	Management	Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager. Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.	October (4 weeks)	PPT/ Lecture/ Videos
4	Dividends, Accounts, Audit	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit	November (4 weeks)	PPT/ Lecture/ Videos
5	Winding Up, Insider Trading, Whistle Blowing	Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism.	February (3 week)	

**Note- Assignment, class test & midterm test will be taken during the session.**

**Government College Jhandutta, Bilaspur (Hp)**

**Teaching Plan**

**B. Com 2<sup>nd</sup> Year**

**Paper BC 2.4**

**Subject — Corporate Accounting**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
5.	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 (4 Weeks)	PPT/ Lecture/ Videos
6.	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: simple problems only.	September (4 weeks)	PPT/ Lecture/ Videos
7.	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 (4 Weeks)	PPT/ Lecture/ Videos
8.	Accounting of Holding Companies	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).	November (4 weeks)	
9.	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	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm test will be taken during the session.**

**Government College Jhandutta, Bilaspur (HP)****Teaching Plan****B. Com 2<sup>nd</sup> Year****Paper BC 2.6****Subject — E-Commerce**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
6.	<b>Introduction</b>	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 ecommerce. 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)	August (4 Weeks)	PPT/ Lecture/ Videos
7.	<b>Security and Encryption &amp;IT Act 2000 and Cyber Crimes</b>	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). 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, Appellate Tribunal	September (4 weeks)	PPT/ Lecture/ Videos
8.	<b>E-payment System</b>	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	October (4 weeks)	PPT/ Lecture/ Videos
9.	<b>On-line Business Transactions</b>	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 (4 weeks)	PPT/ Lecture/ Videos
10.	<b>Practical</b>	E-business Management E-payment system and online business transactions	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm will be taken during the session.**

Government College Jhandutta, Bilaspur (HP)

**Teaching Plan**  
**B. Com 3rd Year**  
**Paper BC 3.2(a)**

**Subject —Corporate Governance & Auditing**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
6.	Corporate Governance	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	August (4 Weeks)	PPT/ Lecture/ Videos
7.	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 (4 weeks)	PPT/ Lecture/ Videos
8.	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 (4 weeks)	PPT/ Lecture/ Videos
9.	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 (4 weeks)	PPT/ Lecture/ Videos
10.	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	February (3 week)	PPT/ Lecture/ Videos

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**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**B. Com 2nd Year**

**Paper BC 3.5 c**

**Subject — Management Accounting**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
6.	Introduction and Contemporary Issues	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management. Financial Statement Analysis – Common Size Statement, Comparative Statements, Trend Analysis and Ratio Analysis	August (4 Weeks)	PPT/ Lecture/ Videos
7.	Marginal Costing	Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.	September (4 weeks)	PPT/ Lecture/ Videos
8.	Decision Making	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.	October (4 weeks)	PPT/ Lecture/ Videos
9.	Budgetary Control	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Responsibility Accounting- Concepts and Significance	November (4 weeks)	PPT/ Lecture/ Videos
10.	Standard Costing	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios	February (3 week)	PPT/ Lecture/ Videos

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**Government College Jhandutta, Bilaspur (HP)**

**Teaching Plan**

**B. Com 3rd Year**

**Paper BC 3.7**

**Subject — Personal selling & Salesmanship**

<b>Units</b>	<b>Topics</b>	<b>Detail</b>	<b>Month</b>	<b><u>Method/ techniques</u></b>
6.	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.	August (4 Weeks)	PPT/ Lecture/ Videos
7.	Buying Motives	Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling	September (4 weeks)	PPT/ Lecture/ Videos
8.	Selling Process	Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	October (4 weeks)	PPT/ Lecture/ Videos
9.	Sales Reports	Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling	November (4 weeks)	PPT/ Lecture/ Videos
10.	Personal Selling and Merchandising	AIDA Model of selling, Distribution Networks relationship, Advertisement and Personal Selling	February (3 week)	PPT/ Lecture/ Videos

**Note- Assignment, class test & midterm will be taken during the session.**