

**Dr. Anju  
Planner  
FIANCIAL MANAGEMENT (BC- 502)  
B.com-3<sup>rd</sup> (Semester-5<sup>th</sup>)  
Session-2020-2021**

- October- week-1: Bridge Course- Nature, scope, Objectives.  
October- week -2: Significance of Financial management and recent developments in financial management.  
October -week-3: Need, Importance, drafting a financial plan.  
October-Week -4: Capitalization, over- capitalization and under- capitalization.  
November-week -1: Financial forecasting: meaning and benefits.  
November-week- 2: Techniques of financial forecasting; sources of finance: Short term.  
November-week -3: Sources of finance medium term and long term.  
November-week- 4: Cost of capital significance.  
December-week-1: Computation of cost of debt, equity share capital.  
December- week-2: computation of cost of preference share capital and retained earnings.  
December- week- 3: Weighted average cost of capital.  
December-week -4: capital structure Decisions: Meaning and determinants of capital structure.  
December-End- Revision  
January-week-1: Theories of capital structure.  
January-week-2: Capital budgeting decisions: Nature and importance.  
January-week-3: Factors influencing capital expenditure decisions.  
January-week-4: Techniques of capital budgeting.  
February-week-1: Working Capital Management: Need, and types  
February-week-2: Determinants of working capital management.  
February-week-3: Forecasting of working capital requirements and management of cash.  
February-week-4: Revision, Discussion of exam pattern.



Principal (Orig.)  
Arya Kanya Mahavidyalaya,  
Shahabad Markanda

**Dr Anju  
Planner  
Rural Marketing (BC- 306)  
Class – B .com 3<sup>rd</sup> semester  
Session 2020-21**

October: week1: Bridge course-Rural marketing: Meaning, Nature.  
week2: characteristics, Opportunities and challenges to rural markets in India  
week3: Socio-cultural factor of environment.  
week4: Economic, demographic, technological, factors of environment.  
November: week 1: Other environmental factors affecting rural marketing.  
week2: Rural consumer behavior.  
week3: Segmentation of rural marketing  
week4: Strategies for rural marketing.  
December: week1: Rural marketing mix.  
week2: Differences in rural and urban marketing.  
week3: Problems in rural marketing; Strategies for rural marketing.  
week4: Product planning for rural marketing.  
December End- Revision.  
January: week1: Product pricing and promotion for rural marketing.  
week2: Management of distribution channel for marketing of durable and non-durable goods in rural marketing.  
week3: Planning for personnel selling in rural marketing.  
week4: Organizing of personnel selling in rural marketing.  
February: week1: Innovation in rural marketing.  
week2: E-commerce in rural market.  
week3: E- commerce in chaupal and other similar initiatives in rural markets.  
week4: Revision, Discussion of exam pattern.



Principal (Orig.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda

**Dr Anju  
Planner  
Business law -1 (BC-303)  
Class - B .com (3<sup>rd</sup> semester)  
Session 2020-21**

- October: Week 1 Bridge course: introduction about law of contract  
Week 2 Nature and classification of contract,  
Week 3 offer and acceptance  
Week 4 Capacity of parties to contract, free consent of parties
- November: Week 1 Lawful consideration and object  
Week 2 Agreement declared void, contingent contracts  
Week 3 Performance of contract, discharge of contract  
Week 4 Remedies and consequences for breach of contract.
- December: Week 1 Quasi contracts, revision of free consent  
Week 2 Indemnity and Guarantee  
Week 3 Bailment and pledge  
Week 4 Contract of agency
- December End: Revision of indemnity and Guarantee
- January: Week 1 Formation of contracts of sale, goods and their classification  
Week 2 Price, conditions and warranties  
Week 3 Transfer of property in goods, revision of agency  
Week 4 Performance of contract of sale, remedies
- February: Week 1 Unpaid seller and his rights, buyer's remedies  
Week 2 Auction sale  
Week 3 Consumer Protection act 1986.  
Week 4 Revision, discussion of exam pattern

*Sunita*  
Principal (Orig.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda

**Dr. Anju  
Planner  
B.Com-III (Semester-V)  
Auditing BC-505  
Session 2020-21**

- October: Week 1 – Bridge course – Basics of Auditing  
October: Week 2 – Auditing – Meaning, Objectives, Advantages  
October: Week 3 – Types of Audit  
October: Week 4 – Proprietary and efficiency audit  
November: Week 1 – Audit Process and Audit Programme  
November: Week 2 – Audit working papers and evidences  
November: Week 3 – Audit of e-commerce transactions  
November: Week 4 – Methods of Audit Work, Routine checking and test checking  
December: Week 1 – Internal control and Internal checking system  
December: Week 2 – Vouching – Meaning, Objectives, Importance  
December: Week 3 – Vouching of cash books, purchase book, sales book, bill receivable book, bill payable book, journal proper and debtor creditor ledger  
December: Week 4 – Verification of assets  
December End – Verification of liabilities  
January: Week 1- Company Auditor – Appointment, powers  
January: Week 2 – Company Auditor – Duties and liabilities  
January: Week 3 – Directions of Comptroller and Auditor General of India  
January: Week 4 – Audit report – Types  
February: Week 1- Investigation – Meaning, Nature, Objectives  
February: Week 2 – Investigation – Procedure, Investigation and due diligence  
February: Week 3 – Professional ethics of auditing  
February: Week 4 – Revision, Discussion of exam pattern



Principal (Offg.)  
Arya Kanya Mahavidyaya  
Shahebad Markanda



**Mrs. Ankita Hans**  
**Planner**  
**B.com 2<sup>nd</sup> year 3<sup>rd</sup> Semester**  
**CORPORATE ACCOUNTING-I (BC-301)**  
**(2020-2021)**

- Octoberweek 1 – Bridge course - Basics of accounting  
Octoberweek 2- Issue of shares capital, Forfeiture and reissue of forfeited shares  
Octoberweek 3- Book building concept and process  
Octoberweek 4- Issue of right shares, Issue of bonus shares, buy back of shares.  
Novemberweek 1- Redemption of preference shares  
Novemberweek 2- Redemption of preference shares  
Novemberweek 3- issue of debentures  
Novemberweek 4- issue of debentures  
Decemberweek 1- Redemption of debenture  
Decemberweek 2- Redemption of debentures  
Decemberweek 3- Redemption of debentures  
Decemberweek 4- Final accounts of companies  
Decemberend- Final accounts of companies  
Januaryweek 1- Amalgamation of companies  
Januaryweek 2- Amalgamation of companies  
Januaryweek 3- Amalgamation of companies  
Januaryweek 4- Amalgamation of companies  
Februaryweek 1- internal reconstruction  
Februaryweek 2- Internal reconstruction  
Februaryweek 3- Internal reconstruction  
Februaryweek 4- Revision and discussion of exam pattern

*Sushil*  
Principal (Offg.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda

**Mrs. Ankita Hans**  
**Planner**  
**M.com 1<sup>st</sup> year 1<sup>st</sup> Semester**  
**MARKETING MANAGEMENT (MC-106)**  
**(2020-2021)**

January week 1 – Marketing- Meaning, Scope and Importance, Evolution of marketing, Understanding marketing in new perspective

January week 2 – Managing the marketing mix, marketing environment

January week 3 – Information system and marketing research- Importance, Scope and steps of marketing research process

January week 4 – Understanding consumer behaviour, Analysing business markets, Customer relationship management

February week 1 – Product- Concept and Classification, New Product Development, Product-mix and Product line strategies

February week 2 – Product life cycle strategies, Branding, Packaging, Labelling and Warranty

February week 3 – Price Determination, Pricing Policies and Strategies

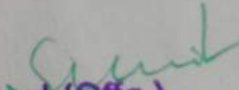
February week 4 – Promotion Programme-Advertising, Sales Promotion, Public Relations, Publicity and Personal Selling

March week 1 – Distribution Logistics and Supply chain management, Marketing Channels, Retailing, Whole selling and Physical Distribution

March week 2 – Social, Ethical and Legal aspects of Marketing, Presentation

March week 3 – Marketing and Information Economy, Direct and Online Marketing, Presentation

March week 4 – Revision, discussion of exam pattern

  
**Principal (Offg.)**  
**Arya Kanya Mahavidyalaya**  
**Shahabad Markanda**



Mrs. Ankita Hans  
Planner  
M.com 2<sup>nd</sup> year 3<sup>rd</sup> Semester  
**ADVANCED FINANCIAL MANAGEMENT (MC-302)**  
(2020-2021)

October week 1 – Bridge course- Discuss about financial management

October week 2 – Dividend decision: Type & determinants of dividend decisions, dividend models, corporate dividend practices in India.

October week 3 – Capital structure decision: concept & importance, Determinants of capital structure

October week 4 – Theories of capital structure, Optimum capital structure

November week 1 – Financial Indifference point, Leverage: operating, financial & combined leverage.

November week 2 – EBIT-EPS analysis.

November week 3 – corporate Restructuring: need & broad areas of corporate restructuring, Objective, technique of corporate restructuring

November week 4 – Merger and takeover-Types and Objectives

December week 1 – Legal and Procedural Aspects of mergers and takeover process

December week 2 – Valuation & financing of mergers and acquisitions

December week 3 – Post merger problems and reorganization

December week 4 – Taxation and financial aspects of mergers

December End – Takeover defence

January week 1 – An overview of mergers & takeovers in India

January week 2 – Financial Restructuring- needs and steps in financial restructuring

January week 3 – Reorganization of capital

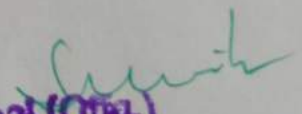
January week 4 – Buy-back of shares-Meaning, Concept

February week 1 – Buy-back of shares- Necessity and procedure

February week 2 – Financial management of sick-units, Presentation

February week 3 – Revision, Presentation

February week 4 – Revision, discussion of exam pattern, Presentation

  
Principal (Orig.)

Arya Kanya Mahavidyalaya  
Shahabad Markanda

**Ms. Rajni  
Planner  
M.COM 3<sup>rd</sup> semester  
International Marketing**

**Session -2020-21**

**November:** Week 1 Bridge course-International marketing concepts, opportunities and challenges in international marketing.

Week 2 International Marketing Environment: Economic environment, cultural environment, political-legal environment.

Week 3 Planning and organizing for international marketing, Alternative market entry strategies.

Week 4. International Product Decisions: Product policy, product adaptation and standardization; Global branding and packaging; New Product development; Product line policies.

End of November: Revision.

**December:** Week 1. International Distribution and Logistics System: Channel of distribution, factors affecting channel choice, managing channel members.

Week 2 international marketing logistics policy.

Week 3 International Advertising and Promotion: Creative challenges.

Week 4 International Advertising and Promotion: Creative challenges.

**January:** week1 Media planning and analysis, agency selection;

Week2; Sales promotion & managing personal selling.

Week3; Sales promotion & managing personal selling.

Week4 Pricing for International Marketing.

**February:** Week 1 Factor influencing price settings, pricing policy and strategies, transfer pricing, price quotations.

Week 2 Controlling international marketing operation.

Week 3 Revision and presentations

*Sunita*  
Principal (Offg.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda



**Ms Rajni**  
**Retail Management**  
**M.com-2<sup>ND</sup> (Semester-3<sup>RD</sup>)**  
**Planner**  
**Session-2020-2021**

- November-week-1: bridge course-MEANING OF Retailing
- November -week-2: Concept, Characteristics, importance and functions
- November -week-3 Theories of retailing: Retailing in India
- November -week-4: Strategic Planning in retailing; Planning for global retailing
- November end: Retailing Formats: Classifying retail institutions according to ownership, store based and non-store based retail organizations.
- December-week-1. Planning location of retail institution; trading area analysis, deciding the most desirable type of location
- December -week-2 choice of a general location, choosing and evaluating a particular site
- December -week-3: Human Resource Management in retailing: Objectives and function; setting up a retail organization.
- December week 4: organizational patterns in retailing. Managing store employees. Store Operations Management: blueprinting operations; deciding stores layout;
- January week 1: store design and displays; energy management; loss prevention and security issues
- January week 2: Customer Service: Concept and importance, developing service strategy; service quality dimensions and GAPS model; Retailing customers. Financial management in retailing:
- January week 3: Retailing customers. Financial management in retailing:
- January week 4 Sources of finance, FDI in retail
- February week 1: analysis of financial and operational performance, retail audit.
- February week 2: Applications of information technology in retailing; Social
- February week 3: ethical and legal aspects in retailing. February week 4: Revision

*Seemita*  
Principal (Offg.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda

**Ms Rajni**  
**INCOME TAX**  
**B.com-3<sup>rd</sup> (Semester-5<sup>th</sup>)**  
**Planner**  
**Session-2020-2021**

- October- week-1: Bridge Course-Meaning of tax
- October- week -2: Introduction to income tax: concept, tax, person, income
- October -week-3: Agricultural income
- October-Week -4: Agricultural income
- November-week -1: casual income, previous year, financial year, assessment year
- November-week- 2: Gross total income
- November-week -3: Gross total income and revision
- November-week- 4: total income; tax management: tax evasion Avoidance and tax planning
- December-week-1: scope of total income, residence and tax liabilities.
- December- week-2: Income from salary
- December- week- 3: income from salary
- December-week -4: income from salary
- December-End- Revision
- January-week-1: house property
- January-week-2: house property
- January-week-3; profit and gains from business and profession
- January-week-4 profit and gains from business and profession
- Febuary-week-1 capital gains and other source
- Febuary-week-2 Clubbing and aggregation of incomeFebuary-week-3 Provisions regarding set-off and carry forward of lossesFebuary-week-4: Revision, Discussion of exam pattern.

*Sunish*  
Principal (Orig.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda

**Ms. Rajni  
Planner  
M.COM 1st Semester  
Accounting for Management Decision.**

**Session -2020-21**

**January:** Week 1 Bridge course, Management Accounting: Meaning, objectives, nature, tools & techniques of management accounting; Installation of management accounting system; Role of management accountant.

Week 2. Management Information System and Reporting: Objectives, types and methods of reporting, reporting needs at different levels of management; Designing and installation of a reporting system.

Week 3 Responsibility Accounting and Divisional Performance Measurement: Meaning, significance and fundamental aspects of responsibility accounting; Responsibility centers.

Week 4 Divisional performance evaluation: Measures of performance - Return on Investment vs. residual Income.

End of January: Revision

**February:** Week 1 Methods and Problem of transfer pricing. Budgeting: Essentials of budgeting; Kinds of budgets; budgetary control; Zero-base budgeting

Week 2 Standard Costing and Variance Analysis: Types of standards, setting of standards and their revision

Week 3 Marginal Costing and Break-even Analysis: Concept, Marginal costing versus absorption costing

Week 4 Contemporary Issues in Management Accounting: Price level adjustment accounting.

**March:** Week 1 Value chain analysis; Activity-based costing.

Week 2 Quality costing; Target and life cycle costing.

Week 3 Revision and presentations

*Sunil*  
Principal (Offg.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda



Ms. ROZY

Planner

M.com 1<sup>st</sup> Semester

MANAGERIAL ECONOMICS (MC- 103)

Session -2020-21

**January:** Week 1 Bridge course, Nature and significance of managerial economics.

Week 2 Demand Analysis: Demand and Elasticity of Demand; Demand estimation for major consumer durable and non-durable products

Week 3 Demand forecasting techniques

Week 4 Production analyses and cost analysis: Production functions in short run and long run.

End of January: Cost concepts, Cost behavior in short run and long run

**February:** Week 1 Price Determination under Different Market Conditions: Characteristics of different market structures, presentation

Week 2 Price determination and firm's equilibrium under perfect competition, presentation

Week 3 Monopoly & discriminating monopoly, presentation

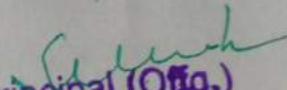
Week 4 monopolistic competition and oligopoly, presentation

**March:** Week 1 Business Cycles: Nature and phases of business cycle, theories of business cycle- psychological, profit, monetary, innovation,

Cobweb, Samuelson and Hicks theories, presentation

Week 2 Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation, presentation

Week 3 Revision

  
Principal (Offg.)  
Arya Kanya Mahavidyalaya  
Shahabad Markandya

**Ms. ROZY**

**Planner**

**M.com 1<sup>st</sup> Semester**

**Company Law (MC-104)**

**Session -2020-21**

**January:** Week 1 Bridge course: Company Law: History, introduction

Week 2 Administration; Meaning, characteristics & types of companies

Week 3 Promotion and incorporation of companies;

Week 4 Memorandum of Association: clauses and procedure for alteration, Doctrine of Ultra Vires, Articles of Association: Adoption of Table A,

Doctrine of indoor management

End of January: Prospectus: Powers of SEBI, contents and liability for misleading statements

**February:** Week 1 Share Capital: provisions regarding issue, allotment and transfer of shares, presentation

Week 2 buy back of shares, Membership, winding up of companies, presentation

Week 3 Borrowing powers, mortgages and charges, presentation

Week 4 Directors: appointment, powers and legal position, presentation

**March:** Week 1 Company meetings- kinds, quorum, voting, resolutions, minutes, presentation

Week 2 Reconstruction and Amalgamation, presentation

Week 3 Prevention of oppression and mismanagement, revision

*S. S. S.*  
Principal (Offg.)  
Arya Kanya Mahavidya  
Shahabad Markanda



Ms. ROZY

**Planner**

**M.com 3rd Semester**

**FINANCIAL INSTITUTIONS AND MARKETS (MC-304)**

**Session -2020-21**

**November:** Week 2 Bridge course: introduction about course  
Week 3 Introduction: Nature and role of financial system  
Week 4 Financial system and financial markets  
End of November: Indian Financial System-an overview.

**December:** Week 1 Financial system and economic development  
Week 2 Money Market  
Week 3 Capital Market: primary and secondary markets  
Week 4 Government securities market

End of December: Recent developments in Indian capital market; Role of SEBI- an overview.

**January:** Week 1 Development Banks: Concept, objectives and functions of development banks.

Week 2 Operational and promotional activities of development banks

Week 3 IFCI, ICICI, IDBI, IRBI, SIDBI, presentation

Week 4 State development banks and state financial corporations, presentation

End of January: Merchant Banking: Concept, functions and growth, presentation

**February:** Week 1 Government policy on merchant banking services, presentation

Week 2 SEBI guidelines future of merchant banking in India.

Week 3 Mutual Funds: Concept, performance appraisal and regulation of mutual funds Latest mutual fund schemes in India- an overview.

Week 4 Designing and marketing of mutual funds schemes

**March:** Week 1 Latest mutual fund schemes in India- an overview, presentation

Week 2 Revision and presentation

Week 3 Revision and presentation

*Seema*  
Principal (Otg.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda



Ms. ROZY

**Planner**  
**M.com 3rd Semester**  
**HUMAN RESOURCE DEVELOPMENT (MC-316)**  
**Session -2020-21**

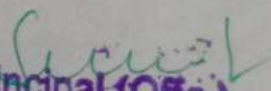
**November:** Week 2 Bridge course: introduction about course  
Week 3 Human Resource Development: Concept, goals, scope, principles  
Week 4 Functions; approaches to Human Resource Development  
End of November: Human Resource Management and Human Resource Development

**December:** Week 1 Qualities, role and responsibilities of HRD manager  
Week 2 Designing HRD System,  
Week 3 organizational effectiveness; HRD strategies;  
Week 4 Emerging trends and challenges in HRD.  
End of December: Knowledge Management: meaning and forms of knowledge,  
**January:** Week 1 Meaning, importance, process and tools of knowledge management

Week 2 Barriers to knowledge management  
Week 3 Learning and HRD: meaning, principles, process and theories of learning  
Week 4 learning styles and strategies  
End of January: Role analysis for HRD: concept of role and role analysis, Presentations

**February:** Week 1 benefits and techniques of role analysis, Presentations  
Week 2 Competency Mapping: meaning, need and methodology; development of competency set, Presentations  
Week 3 Employee Socialization and Orientation: concept, categories and content of learning in socialization, Presentations  
Week 4 socialization approaches; Assessing HRD needs, Presentations

**March:** Week 1 Designing Training and Development programme; Implementation of training and development programmes, presentations  
Week 2 Evaluation of training and development programmes, Organization health and presentations  
Week 3 Organization climate revision and presentations

  
Principal (Offg.)  
Arya Kanya Mahavidya  
Shahabad M...



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**Ms. Shivani**  
**Planner**  
**M.COM 1st Semester**  
**ORGANIZATIONAL BEHAVIOR MC 101**  
**Session -2020-21**

**January:** Week 1 Bridge course, Organisational Behaviour: Concepts and Significance  
Week 2 Human Relations and Organisational Behaviour – Historical  
Development of Organisational Behaviour; Industrial Revolution, Industrial Revolution,  
Scientific Management, The Human Relations Movements, Hawthorne Studies  
Week 3 Meaning and Definitions of Organisational Behaviour; Features of OB;  
Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB  
Week 4 Scope of OB; Nature/Fundamental concepts of OB; Nature of People;  
Nature of Organisations; Determinants of Organisational Behaviour; Significance of OB,  
Criticism  
End of January: Approaches to Organisational Behaviour; Classical Approach; Neo-  
Classical; Modern approach

**February:** Week 1 Personality: Concept and Definition of Personality; Major  
Determinants of Personality; Biological Contribution; Socialization; Culture;  
Situational Factors; Major Personality Attributes influencing Organisational Behaviour;  
Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian  
Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories;  
Holistic Theories; Personality and Organisational Behaviour and presentations  
Week 2 Perception: Introduction; Nature and Importance of Perception,  
Meaning, definitions and process of Perception Perceptual Selectivity; Internal Factors;  
External Factors; Distortion in Perception; Managerial Implications of Perception;  
Managing the Perception Process and presentations

Week 3 Learning: Introduction; Definition; Theories of Learning; Classical  
Conditioning Theory; Operant or Instrument Conditioning Theory; Cognitive Learning  
Theory; Social Learning Theory; Modeling; Shaping Behaviour; Learning and  
Organisational Behaviour or Significance of Learning and presentations

Week 4 Group Dynamics: Introduction, Meaning; Components of Group  
Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership;  
Group Composition; Proxemics and Group Dynamics and presentations

**March:** Week 1 Group Cohesiveness; Determinants of Cohesiveness; Consequences  
of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity and  
presentations

Week 2 Transactional Analysis: Introduction; Concept of T.A.; Scope of  
Transactional Analysis; Analysis of Self-awareness; Analysis of Ego States; Analysis of Life  
Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis and  
presentations

Week 3 Revision and presentations

*Shivani*  
Principal (Orig.)  
Arya Kanya Mahavidyalya  
Shahabad Markanda



**Ms. SHIVANI**  
**Planner**  
**B.COM 1st Semester**  
**Financial accounting**  
**Session -2020-21**

**November:** Week 1 Bridge course: Financial accounting

Week 2 meaning, need, objectives & scope; book-keeping and accounting;  
branches of accounting

Week 3 Accounting principles- basic concepts and conventions

Week 4 Accounting standards: concept, benefits and procedure of issuing  
accounting standards in India, accounting cycle

End of November Revision of Accounting standards: concept, benefits and procedure of  
issuing accounting standards in India, accounting cycle

**December:** Week 1 Accounting equation; journal; rules of journalizing; ledger & trial  
balance

Week 2 Rectification of Errors: classification of errors; location of errors;  
rectification of errors

Week 3 Suspense account; effect on profit

Week 4 Capital and Revenue: classification of income and expenditure;  
classification of receipts; accounting concept of income: income measurement; expired  
cost and income measurement

**January:** Week 1 Depreciation provisions and reserves

Week 2 Concept and classification; depreciation accounting;

Week 3 Depreciation policy as per accounting standard.

Week 4 Final Accounts: manufacturing, trading and profit and loss account,

Balance sheet

End of January: Revision of Final Accounts: manufacturing, trading and profit and loss  
account, Balance sheet

**February:** Week 1 Adjustment entries; accounts of non -profit organizations

Week 2 Accounts for insurance claims

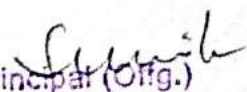
Week 3 Consignment Accounts: accounting records

Week 4 Valuation of unsold stock; Conversion of consignment into branch

**March:** Week 1 Joint Venture Accounts: concept

Week 2 Joint venture & partnership; accounting treatment

Week 3 Revision

  
Principal (Offg.)  
Anya Kanya Mahavidyalya  
Shahabad Markanda



**Ms. Shivani**  
**Planner**  
**B.COM 2nd Semester**  
**ADVANCED FINANCIAL ACCOUNTING (BC-201)**  
**Session -2020-21**

**April:** Week 3 Bridge course: Financial accounting

Week 4 Branch Accounts: dependent branch, debtors system, stock and debtor system;

**May:** Week 1 final accounts; wholesale branch, independent branch, foreign branch

Week 2 Hire purchase and installment purchase system

Week 3 concept and legal provisions regarding hire-purchase contract, accounting records for goods of substantial sale values and accounting records for goods of small values; installment purchase system; After sales service

Week 4 Partnership account: essential characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; goodwill

**June:** Week 1 joint life policy; change in profit sharing ratio. Reconstitution of a partnership firm: admission

Week 2 Retirement of a partner; death of a partner; amalgamation of partnership firms

Week 3 Dissolution of a partnership firm: modes of dissolution of a firm


Week 4 Dissolution of a partnership firm: modes of dissolution of a firm

End of June Revision joint life policy; change in profit sharing ratio. Reconstitution of a partnership firm: admission

**July:** Week 1 Accounting entries; insolvency of partners

Week 2 Sale of firm to a company; gradual realization of assets and piecemeal distribution

Week 3 Revision

  
Principal (Offg.)  
Anya Kanya Mahavidyalya  
Shahabad Markanda

**Mrs. Veena**  
**Planner**  
**B.COM 1st Semester**  
**PRINCIPLES OF BUSINESS MANAGEMENT (BC-103)**  
**Session -2020-21**

**November: Week 1** Bridge course: Introduction to commerce

**Week 2** Concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business. Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination. Management: as Science, Art and profession

**Week 3** Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach

**Week 4** Management thought in ancient India, Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives

**End of November:** class test

**December: Week 1** Organizing: meaning, principles and benefits of organizations

**Week 2** Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

**Week 3** Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation. Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

**Week 4** Staffing: meaning, importance & scope of staffing, Directing:

concept

**January: Week 1** Motivation: concept, objectives & significance

**Week 2** Revision and class test, Approaches to motivation

**Week 3** Leadership: concept, significance & functions

**Week 4** Leadership styles, approaches to leadership

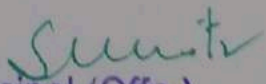
**End of January:** Revision and class test

**February: Week 1** Controlling: meaning and characteristics of control

**Week 2** process of control, prerequisites of an effective control system

**Week 3** Controlling techniques

**Week 4** Revision

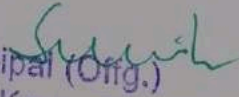
  
Principal (Offg.)  
Arya Kanya Mahavidyalaya  
Shahabad Markanda



**Mrs. Veena**  
**Planner**  
**B.COM 3rd Semester**  
**INDIAN FINANCIAL SYSTEM (BC- 305)**

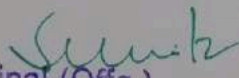
**Session -2020-21**

- October:** **Week 1** Bridge course: Introduction: nature and role of financial system  
**Week 2** Financial system and economic development; An overview of Indian financial system. Components of financial system  
**Week 3** Financial markets and financial instruments: money and capital markets  
**Week 4** Money market: meaning, constituents instruments and functions, recent developments in Indian money market
- November:** **Week 1** Capital market: primary and secondary market; Depository system  
**Week 2** Recent developments in Indian capital market  
**Week 3** SEBI: its formation, role and recent developments  
**Week 4** The Debt Market: meaning, features, participants  
**End of November:** class test and revision
- December:** **Week 1** Instruments: private, PSUs & Government securities market  
**Week 2** Financial institutions: Reserve Bank of India: organization, management and functions  
**Week 3** Credit creation and credit control  
**Week 4** Commercial banks: meaning and functions
- January:** **Week 1** Structure and recent developments in commercial banking in India  
**Week 2** Revision  
**Week 3** E-banking, NPA's in Commercial Banks  
**Week 4** Payment Banks  
**End of January:** Revision and class test
- February:** **Week 1** Development banks: concept,  
**Week 2** Objectives and Functions  
**Week 3** Recent developments in development banking  
**Week 4** Revision

  
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Sinhbad Markanda

**Mrs. Veena**  
**Planner**  
**B.COM 3rd Semester**  
**BUSINESS STATISTICS-I (BC- 302)**  
**Session -2020-21**

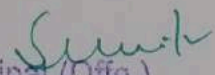
- October:** **Week 1** Bridge course: Introduction of statistics: concept, scope,  
**Week 2** Usefulness & limitations of statistics, distrust of statistics.  
**Week 3** Collection of data: primary and secondary data, methods of collection  
of data.  
**Week 4** Measure of central tendency: mean
- November:** **Week 1** Median, mode  
**Week 2** Harmonic mean and geometric mean  
**Week 3** Measure of dispersion: range, inter-quartile range, quartile deviation  
**Week 4** Mean deviation, standard deviation  
**End of November:** class test and revision
- December:** **Week 1** Coefficient of variation, Lorenz curve.  
**Week 2** Index numbers: meaning, types and uses of index numbers,  
methods of preparation of index numbers: simple or unweighted and  
weighted index number  
**Week 3** Problems in the preparation of index numbers, Tests of adequacy  
**Week 4** Chain-base index numbers; Base shifting, Splicing and deflating,  
Consumer price index
- January:** **Week 1** Analysis of Times Series: causes of variation in time series data  
**Week 2** Components of a time series; Decomposition: additive and  
multiplicative models  
**Week 3** Determination of trend: moving averages method  
**Week 4** Method of Least Squares (including linear second degree,  
parabolic, and exponential trend);  
**End of January:** Revision and class test
- February:** **Week 1** Computation of seasonal-indices by sample averages  
**Week 2** Ratio-to-trend, ratio-to moving average  
**Week 3** link relative methods  
**Week 4** Revision

  
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**Mrs. Veena**  
**Planner**  
**B.COM 5th Semester**  
**GOODS AND SERVICES TAX (BC- 503)**  
**Session -2020-21**

- October:** **Week 1** Bridge course: Introduction of GST  
**Week 2** GST: meaning, taxable person  
**Week 3** Registration: procedure  
**Week 4** Documents required
- November:** **Week 1** Revision  
**Week 2** Levy of GST  
**Week 3** collection of GST Time  
**Week 4** Place of supply of goods and services  
**End of November:** class test and revision
- December:** **Week 1** Value of taxable supply  
**Week 2** Computation of input tax credit  
**Week 3** Transfer of input tax credit Tax  
**Week 4** Revision and class test
- January:** **Week 1** Invoice credit  
**Week 2** Debit note  
**Week 3** Various returns to be filed under GST  
**Week 4** GST Payment of tax including TDS  
**End of January:** Revision and class test
- February:** **Week 1** Interest Provisions on delayed payment  
**Week 2** Offences and penalties.  
**Week 3** Revision  
**Week 4** Revision

  
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Shahabad Markanda