

Lesson plan (2021-2022)

Teacher Name:- Poonam Saini

Class :- B.com first year

Subject:- Business Communication

Semester:- first

October:- Business communication: meaning; forms of electronic communication; models and processes; theories of communication.

November:- Corporate communication: audience analysis; formal and informal communication network; communication barriers; improving communication; effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents.

December:- Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting;

January:- writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.

Practical: The students should have the knowledge of writing business letters, e-mails, notices, circulars, memos and reports

P. Saini

Lesson plan (2021-2022)

Teacher Name:- Poonam Saini

Class :- B.com Second year

Subject:- Business law

Semester:- 3rd

October:- Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts. Test and Assignments

November:- Special contracts: indemnity & guarantee; bailment and pledge; contract of agency. Test and Assignments

December:- Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale. Test and Assignments

January:- Consumer Protection Act 1986 and revisions.

P. Saini

Lesson plan (2021-2022)

Teacher Name:- Poonam Saini

Class :- B.com final year

Subject:- Cost Accounting

Semester:- 5th

October:- Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques. Test and Assignments

November:- Labour : labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes. Overheads: classification, allocation, apportionment and absorption of overheads; under and overabsorption. Test and Assignments

December:- Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport). Test and Assignments

January:- Standard costing and variance analysis: material and labour. Cost control and cost reduction; cost audit; an overview of cost audit standards.
Revisions

P. Saini

Lesson plan (2021-2022)

Teacher Name:- Poonam Saini

Class :- B.com final year

Subject:- Income tax-1

Semester:- 5th

October:- Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Test and Assignments

November:- Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income. Test and Assignments

December:- Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources. Test and Assignments

January:- Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses.

Saini

Lesson plan (2021-2022)

Teacher Name:- Poonam Saini

Class :- B.com final year

Subject:- Auditing

Semester:- 5th

October:- Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit. Audit process: audit program; audit working papers and evidences; audit of e-commerce transactions. Test and Assignments

November:- Methods of audit work: routine checking and test checking; internal control and internal checking system. Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, Test and Assignments

December:- verification of assets and liabilities. Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India. Test and Assignments

January:- Audit reports: various types of audit reports. Investigation: meaning, nature, procedure and objectives, investigation and due diligence Professional ethics of auditing .

