Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 1^{st} $(1^{st}$ sem.)

Subject:-Fundamentals of Computer

Sr.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Introduction of Computers: Organisation, Characteristics,
2	2 nd /Week	Types of Computers, types of Memories, Hardware and Software Concepts.
3	3 rd /Week	Operating System: Introduction of OS, Types of OS, Functions of OS,
4	4 th / Week	MS-DOS Internal Commands: chdir, cls, path, prompt, label, ver, bol, echo, set
5	1 st /Week(March)	External Commands: scandisk, discopy, diskcomp, format, backup, restore.
6	2 nd / Week	Windows Windows Explorer, Print Manager, Control Panel, Paint Brush. Dialog box: Text box, Check box, slide boxes, Desktop.
7	3 rd / Week	MS-Office (Word and Excel): Introduction of Word Processing, MS-Word;
8	4 th / Week	Creating, Editing, Printing, Page Formatting, Sorting and Tables, Mail Merge. MS- Excel:
9	1 st /Week(April)	Introduction to Spread Sheet, Creating, Editing, Printing, Formatting of Worksheets, Preparation of Graphs.
10	2 nd / Week	Data Communication and Networks: Data Communication Concept, Medias, Modes, Multiplexers. Networking; Need,
11	3 rd / Week	Types of Network, Distributed Networking, Client- Server Concepts, OSI Models
12	4 th / Week	Test & Assignment

Lesson Plan (2023-24) Odd SEM (3rd Sem.)

Name of the Assistant/ Associate Professor: - Sh.Ishwar Lal

Class and Section: B.com 2nd Subject: Computerised accounting system

class	B.com 2	nd	Computerised accounting system
Sr. No.	Month	week	Topic
			computerised accounting; accounting information system; manual
			accounting and computerised accounting; difference b/w manual and
1	Can 22	1	computerised accounting
2	Sep 22	2	Advantage and disadvantage of CAS. Sourcing of accounting software
3		3	consideration before sourcing accounting software
4		4	accounting packages;
5		1	ready to use customised
6		2	tailored
7	Oct 22	3	choosing accounting packages;
			Various accounting software in trend; entry level software;. ERP Software,
8		4	Introduction of tally
9		1	creation of company,
			creation of groups and accounts,
10	Nov 22	2	designing and creating vouchers; sales and purchase vouchers
	NOV ZZ		sales return and purchase return,
11		3	contra, journal and practical,
12		4	data entry through vouchers
13		1	Processing for reports to prepare ledger accounting.
	Dec 22	2	trail balance and Balance sheet
		3	practical with the help of workbook

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd $(5^{th}$ sem.)

Subject:=Retail Management

Sr. no.	Week/months	Topic / particulars
1	and (XXI 1	Leteralistics Connect Characteristics Theories of Detail Development Facilities of Detailing and
1	2 nd /Week	Introduction: Concept, Characteristics, Theories of Retail Development, Evolution of Retailing and
		present size, Functions of Retail Management
2	3 rd /Week	Career in retailing, Technology Induction in Retailing,
		Retail Mix and Potential of Retailing in India, E-Retailing
3	4 th / Week	Types of Retailing- Stores classified by owners, Stores classified by merchandising categories
4	1 st /Week(Oct.)	Wheel of retailing, Traditional retail formats vs. modern retail formats in India,
5	2 nd / Week	Store and non-store based formats; Cash and Carry Business - Features, Fundamentals and scope;
6	3 rd / Week	; Retailing models - Franchiser franchisee, directly owned.
7	1 st /Week(Nov.)	Management of Retailing Operations: Wheel of retailing and retailing life cycle, Retailing management
8	2 nd / Week	The total performance model; Strategic retail management process.
9	3 rd / Week	Retail planning - Significance and Process; Developing Retailing Strategies, Objectives
10	4 th / Week	Action Plans, Retail Pricing Strategies. Retail Locations: Planned and Unplanned, Location Strategies.
11	1 st /Week(Dec.)	Revision
12	2 nd / Week	Revision

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd (5th sem.)

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and
1	2 / WCCK	Limitations
2	3 rd /Week	Costing; Cost Accountancy; Cost Centres and Profit Centres. Cost: Main Elements and Types.
3	4 th / Week	Material Control: Meaning and Objectives of Material Control,
4	1 st /Week(Oct.)	Material Purchase Procedure, Fixation of Inventory Levels- Reorder Level, Minimum Level, Maximum Level, Danger Level, EOQ analysis,
5	2 nd / Week	Methods of Valuing Material Issues. Wastage of material- main types.
6	3 rd / Week	Labour Cost Control: Importance, methods of time keeping and Time Booking; Treatment
7	1 st /Week(Nov.)	control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System,
8	2 nd / Week	Piece Wage System. Incentive Wage plans- Individual plans and group plans.
9	3 rd / Week	Overheads: Basics of Overhead. Types of Overhead, Collection and Classification,
10	4 th / Week	Allocation and Apportionment, Absorption of Overheads (Machine Hour Rate Only)
11	1 st /Week(Dec.)	Revision
12	2 nd / Week	Revision

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 2nd (4th sem.)

Subject:- Corporate Accounting

Sr.	Week/months	Topic / particulars
no.		
1	1 st /Week(Feb.)	Provision of Accounting Standard-14 internal
		reconstruction, external reconstruction in the nature merger and purchase
2	2 nd /Week	External reconstruction in the nature merger and
		purchase
3	3 rd /Week	Accounts of holding company
4	4 th / Week	Accounts of holding company
5	1 st /Week(March)	Final Accounts of Banking company
	and and	
6	2 nd / Week	Final Accounts of Banking company
7	3 rd / Week	Liquidation of a Company
'	3 / WEEK	Elquidation of a Company
8	4 th / Week	Liquidation of a Company
9	1 st /Week(April)	Financial Reporting for financial institution
	į į	
10	2 nd / Week	IFRS
11	ord/ xxx	
11	3 rd / Week	Revision
10	4th / 3371-	Test & Assignment
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 2nd (4th sem.)

Subject:-Corporate Law

Sr.	Week/months	Topic / particulars
1	1 st /Week(Feb.)	Company: Meaning and Nature
2	2 nd /Week	Private Company: Meaning and Nature
3	3 rd /Week	Promotion and incorporation of a company
4	4 th / Week	Memorandum of association
5	1 st /Week(March)	Articles of association, Share Capital
6	2 nd / Week	Members and shareholders: borrowing power
7	3 rd / Week	Directors : Appointment and power, legal position of Directors
8	4 th / Week	Share and Stock, Share certificate
9	1 st /Week(April)	Share Warrant
10	2 nd / Week	Company Meetings
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com $3^{rd}(6^{th} \text{ sem.})$

	XX7 1 / .1	SubjectCost Accounting
Sr.	Week/months	Topic / particulars
no.		
1	1 st /Week(Feb.)	Process Costing: Meaning, Uses; Preparation of process account,
2	and /xx/ 1	TO A CONTRACT AND
2	2 nd /Week	Treatment of Normal Wastage, Abnormal Wastage, Abnormal
		Effectiveness;
3	3 rd /Week	Treatment of opening and closing stock (Excluding Work in
		Progress):
4	4 th / Week	Joint - Product and By- Product: Main methods of apportionment
4	4 / Week	of Joint cost. Inter process profit
		of Joint Cost. Inter process profit
5	1 st /Week(March)	Contract Costing- Meaning, Main Features, Preparation of
		Contract Account
	and / xxx 1	
6	2 nd / Week	Escalation Clause; Contract Near Completion; Cost Plus Contract.
7	3 rd / Week	Job and Batch Costing.
7	3 / Week	
8	4 th / Week	Limitations of Budgetary Control, Forecasts and Budgets;
		Installation of Budgetary Control System
	1 St / T T 1 - (A '1)	Classification of Budgets; Fixed and Flexible Budgeting,
9	1 st /Week(April)	Performance Budgeting, Zero Based Budgeting.
		1 criormance budgeting, zero based budgeting.
10	2 nd / Week	Marginal Costing, Absorption Costing, Marginal Cost
1.1	ord/xxx 1	D
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment
12	+ / WCCK	1 000 00 1 1001Gillioni

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd (6th sem.)

Subject:-Entrepreneurship and Small Scale Business

Sr. no.	Week/months	Topic / particulars
1	1st / Week(Feb.)	Entrepreneurship: Meaning, Emergence of Entrepreneurship, Knowledge and Skills Requirement,
2	2 nd /Week	Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development, Entrepreneurship Process, Factors Impacting Entrepreneurship, Managerial vs. Entrepreneurial Approach
3	3 rd /Week	Types of Entrepreneurs, Entrepreneur, Entrepreneur and Professional Manager.
4	4 th / Week	Generating Business Idea -Sources of New Ideas, Methods of Generating Ideas; Creative Problem Solving, Opportunity Recognition, Environmental Scanning,
5	1st/Week(March)	Competitor and Industry Analysis; Feasibility Study- Market Feasibility, Operational Feasibility, Financial Feasibility.
6	2 nd / Week	Preparation of Business Plan, Presenting Business Plan to Investor
7	3 rd / Week	Preparing Project Report, Entrepreneurial Plans and Network of Indian Institutions.
8	4 th / Week	Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility, Occupational Mobilit
9	1st/Week(April)	Locational Mobility. Functional Plans: Marketing Plan,
10	2 nd / Week	Steps in Preparing Marketing Plan, Contingency Planning.
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd (6th sem.)

Subject:-Entrepreneurship and Small Scale Business

Sr. no.	Week/months	Topic / particulars
1	1st / Week(Feb.)	Entrepreneurship: Meaning, Emergence of Entrepreneurship, Knowledge and Skills Requirement,
2	2 nd /Week	Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development, Entrepreneurship Process, Factors Impacting Entrepreneurship, Managerial vs. Entrepreneurial Approach
3	3 rd /Week	Types of Entrepreneurs, Entrepreneur, Entrepreneur and Professional Manager.
4	4 th / Week	Generating Business Idea -Sources of New Ideas, Methods of Generating Ideas; Creative Problem Solving, Opportunity Recognition, Environmental Scanning,
5	1st/Week(March)	Competitor and Industry Analysis; Feasibility Study- Market Feasibility, Operational Feasibility, Financial Feasibility.
6	2 nd / Week	Preparation of Business Plan, Presenting Business Plan to Investor
7	3 rd / Week	Preparing Project Report, Entrepreneurial Plans and Network of Indian Institutions.
8	4th/ Week	Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility, Occupational Mobilit
9	1st/Week(April)	Locational Mobility. Functional Plans: Marketing Plan,
10	2 nd / Week	Steps in Preparing Marketing Plan, Contingency Planning.
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3^{rd} (6^{th} sem.)

Sr.	Week/months	Topic / particulars
1	1 st / Week(Feb.)	Process Costing: Meaning, Uses; Preparation of process account,
2	2 nd /Week	Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness;
3	3 rd /Week	Treatment of opening and closing stock (Excluding Work in Progress):
4	4 th / Week	Joint - Product and By- Product: Main methods of apportionment of Joint cost. Inter process profit
5	1 st /Week(March)	Contract Costing- Meaning, Main Features, Preparation of Contract Account
6	2 nd / Week	Escalation Clause; Contract Near Completion; Cost Plus Contract. Job and Batch Costing.
7	3 rd / Week	
8	4 th / Week	Limitations of Budgetary Control, Forecasts and Budgets; Installation of Budgetary Control System
9	1 st /Week(April)	Classification of Budgets; Fixed and Flexible Budgeting, Performance Budgeting, Zero Based Budgeting.
10	2 nd / Week	Marginal Costing, Absorption Costing, Marginal Cost
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 2nd (4th sem.)

Subject:- Corporate Accounting

Sr.	Week/months	Topic / particulars
no.		
1	1 st /Week(Feb.)	Provision of Accounting Standard-14 internal
		reconstruction, external reconstruction in the nature
	and var	merger and purchase
2	2 nd /Week	External reconstruction in the nature merger and
	- rd	purchase
3	3 rd /Week	Accounts of holding company
	4th/xxx 1	01.11
4	4 th / Week	Accounts of holding company
	1 St /337 1 /3 £ 1 \	
5	1 st /Week(March)	Final Accounts of Banking company
	and (xx z = 1	
6	2 nd / Week	Final Accounts of Banking company
	ard ,	
7	3 rd / Week	Liquidation of a Company
	th (
8	4 th / Week	Liquidation of a Company
	et —	
9	1 st /Week(April)	Financial Reporting for financial institution
	nd.	
10	2 nd / Week	IFRS
	md .	
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 2nd (4th sem.)

Subject:-Corporate Law

Sr.	Week/months	Topic / particulars
no.		
1	1 st / Week(Feb.)	Company: Meaning and Nature
2	2 nd /Week	Private Company: Meaning and Nature
3	3 rd /Week	Promotion and incorporation of a company
4	4 th / Week	Memorandum of association
5	1 st /Week(March)	Articles of association, Share Capital
6	2 nd / Week	Members and shareholders: borrowing power
7	3 rd / Week	Directors : Appointment and power, legal position of Directors
8	4 th / Week	Share and Stock, Share certificate
9	1 st /Week(April)	Share Warrant
10	2 nd / Week	Company Meetings
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 1st (1st sem.)

Subject:-Fundamentals of Computer

Sr. no.	Week/months	Topic / particulars
1	1 st /Week(Feb.)	Introduction of Computers: Organisation, Characteristics,
2	2 nd /Week	Types of Computers, types of Memories, Hardware and Software Concepts.
3	3 rd /Week	Operating System: Introduction of OS, Types of OS, Functions of OS,
4	4 th / Week	MS-DOS Internal Commands: chdir, cls, path, prompt, label, ver, bol, echo, set
5	1 st /Week(March)	External Commands: scandisk, discopy, diskcomp, format, backup, restore.
6	2 nd / Week	Windows Windows Explorer, Print Manager, Control Panel, Paint Brush. Dialog box: Text box, Check box, slide boxes, Desktop.
7	3 rd / Week	MS-Office (Word and Excel): Introduction of Word Processing, MS-Word;
8	4 th / Week	Creating, Editing, Printing, Page Formatting, Sorting and Tables, Mail Merge. MS- Excel:
9	1 st /Week(April)	Introduction to Spread Sheet, Creating, Editing, Printing, Formatting of Worksheets, Preparation of Graphs.
10	2 nd / Week	Data Communication and Networks: Data Communication Concept, Medias, Modes, Multiplexers. Networking; Need,
11	3 rd / Week	Types of Network, Distributed Networking, Client- Server Concepts, OSI Models
12	4 th / Week	Test & Assignment

Lesson Plan (2022-23) Odd SEM

Name of the Assistant/ Associate Professor: - Sh.Ishwar Lal

Class and Section: B.com 2nd

Subject: Computerised accounting system

class B.com 2nd		nd	Computerised accounting system
Sr. No.	Month	week	Topic
			computerised accounting; accounting information system; manual
			accounting and computerised accounting; difference b/w manual and
1	Con 22	1	computerised accounting
2	Sep 22	2	Advantage and disadvantage of CAS. Sourcing of accounting software
3		3	consideration before sourcing accounting software
4		4	accounting packages;
5		1	ready to use customised
6		2	tailored
7	Oct 22	3	choosing accounting packages;
			Various accounting software in trend; entry level software;. ERP Software,
8		4	Introduction of tally
9		1	creation of company,
			creation of groups and accounts,
10	Nov 22	2	designing and creating vouchers; sales and purchase vouchers
	1000 22		sales return and purchase return,
11		3	contra, journal and practical,
12		4	data entry through vouchers
13		1	Processing for reports to prepare ledger accounting.
	Dec 22	2	trail balance and Balance sheet
		3	practical with the help of workbook

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd (5th sem.)

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and
1	2 / WCCK	Limitations
2	3 rd /Week	Costing; Cost Accountancy; Cost Centres and Profit Centres. Cost: Main Elements and Types.
3	4 th / Week	Material Control: Meaning and Objectives of Material Control,
4	1 st /Week(Oct.)	Material Purchase Procedure, Fixation of Inventory Levels- Reorder Level, Minimum Level, Maximum Level, Danger Level, EOQ analysis,
5	2 nd / Week	Methods of Valuing Material Issues. Wastage of material- main types.
6	3 rd / Week	Labour Cost Control: Importance, methods of time keeping and Time Booking; Treatment
7	1 st /Week(Nov.)	control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System,
8	2 nd / Week	Piece Wage System. Incentive Wage plans- Individual plans and group plans.
9	3 rd / Week	Overheads: Basics of Overhead. Types of Overhead, Collection and Classification,
10	4 th / Week	Allocation and Apportionment, Absorption of Overheads (Machine Hour Rate Only)
11	1 st /Week(Dec.)	Revision
12	2 nd / Week	Revision

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd (5th sem.)

Subject:=Retail Management

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction: Concept, Characteristics, Theories of Retail Development, Evolution of Retailing and present size, Functions of Retail Management
2	3 rd /Week	Career in retailing, Technology Induction in Retailing,
3	4 th / Week	Retail Mix and Potential of Retailing in India, E-Retailing Types of Retailing- Stores classified by owners, Stores classified by merchandising categories
4	1 st /Week(Oct.)	Wheel of retailing, Traditional retail formats vs. modern retail formats in India,
5	2 nd / Week	Store and non-store based formats; Cash and Carry Business - Features, Fundamentals and scope;
6	3 rd / Week	; Retailing models - Franchiser franchisee, directly owned.
7	1 st /Week(Nov.)	Management of Retailing Operations: Wheel of retailing and retailing life cycle, Retailing management
8	2 nd / Week	The total performance model; Strategic retail management process.
9	3 rd / Week	Retail planning - Significance and Process; Developing Retailing Strategies, Objectives
10	4 th / Week	Action Plans, Retail Pricing Strategies. Retail Locations: Planned and Unplanned, Location Strategies.
11	1 st /Week(Dec.)	Revision
12	2 nd / Week	Revision

Lesson Plan (2021-22) Odd sem

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 1 $(1^{st}$ sem.)

Subject:- Business Management

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Business- Concept, Nature and Spectrum of Business Activities.
2	3 rd /Week	Basic Considerations in Setting up a Business Enterprise.
3	4 th / Week	Management: Introduction, Process, Development of Management Thoughts,
4	1 st /Week(Oct.)	Contribution of Taylor and Henry Fayol in Management
5	2 nd / Week	Planning: Objectives, Strategies and Planning process. Organizing: concept,
6	3 rd / Week	Planning: Objectives, Strategies and Planning process. Organizing: concept,
7	1 st /Week(Nov.)	Organizational Structure and Process. Staffing: concept and Scope. Recruitment and Selection
8	2 nd / Week	Directing: Leadership concept and Style, Theories: - Trait theory
9	3 rd / Week	Style & Behavior theory, Contingency theory.
10	4 th / Week	Motivation: - Concept, Theories: - ERG theory, Reinforcement theory, Expectancy theory. Decision Making
11	1 st /Week(Dec.)	Controlling: Concept, Process and Techniques.
12	2 nd / Week	Management by Objectives, Management of Change: Resistance to Change and Strategies to manage change.

Name of Lecturer:-Sh. Ishwar Lal

Class and Section : B.Com 1st (1st sem.)

Subject:-Business Economics

Sr. no.	Week/months	Topic / particulars
1	2 nd /Week	Introduction: Basic problem of an economy: working of price
		mechanism, Law of Demand,
2	3 rd /Week	Elasticity of demand; measurement, importance, determinants of
		elasticity of demand,
		olusticity of definance,
3	4 th / Week	Average revenue; marginal revenue and elasticity of demand and
		elasticity of supply
	st res	
4	1 st /Week(Oct.)	Production Function: Law of variable proportions;
5	2 nd / Week	Isoquants; Economic regions and optimum factor combination;
	2 / Week	expansion path; returns to scale; Internal and external economies
		expansion path, returns to scare, internal and external economics
6	3 rd / Week	Diseconomies; Ridge lines; Theory of costs: concepts of cost;
	et	
7	1 st /Week(Nov.)	Short run and Long run cost curves- Traditional and Modern
		approaches.
8	2 nd / Week	Ordinal Utility theory: (Indifference curve approach): Consumer's
		preferences; Indifference curves;
		preferences, maniference earves,
9	3 rd / Week	the derivation of demand curve for a commodity; Criticisms of the
		law of demand.
1.0	ath / xxx	
10	4 th / Week	Cardinal Utility Analysis: Defining Utility-Total Utility, Marginal
		Utility, Law of Diminishing Marginal Utility and Law of Equi-
		marginal Utility, Consumer Equilibrium.
11	1 st /Week(Dec.)	Market, classification and structure: Price and Output
		Determination under Perfect
		Competition, Monopoly

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd (5th sem.)

C	Week/months	Tonio / nonticulors
Sr. no.	week/months	Topic / particulars
1	2 nd /Week	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and
-	2 / // 3511	
		Limitations
2	3 rd /Week	Costing; Cost Accountancy; Cost Centres and Profit Centres. Cost: Main Elements and Types.
	th	
3	4 th / Week	Material Control: Meaning and Objectives of Material Control,
4	1 st /Week(Oct.)	Material Purchase Procedure, Fixation of Inventory Levels- Reorder Level, Minimum Level,
	1 / Week(Get.)	Maximum Level, Danger Level, EOQ analysis,
5	2 nd / Week	Methods of Valuing Material Issues. Wastage of material- main types.
3	2 / Week	Methods of Valuing Material Issues. Wastage of material- main types.
6	3 rd / Week	Labour Cost Control: Importance, methods of time keeping and Time Booking; Treatment
7	1 st /Week(Nov.)	control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System,
0	2 nd / Week	Piece Wage System. Incentive Wage plans- Individual plans and group plans.
8	2 / Week	Tiece wage system. Incentive wage plans- individual plans and group plans.
0	ord/ xxx 1	
9	3 rd / Week	Overheads: Basics of Overhead. Types of Overhead, Collection and Classification,
10	4 th / Week	Allocation and Apportionment, Absorption of Overheads (Machine Hour Rate Only)
	I / WOOK	
11	1 st /Week(Dec.)	Revision
12	2 nd / Week	Revision

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd (5th sem.)

Subject:-Retail Management

2 nd /Week	
2 nd /Week	
	Introduction: Concept, Characteristics, Theories of Retail Development, Evolution of Retailing and
	present size, Functions of Retail Management
3 rd /Week	Career in retailing, Technology Induction in Retailing,
	Retail Mix and Potential of Retailing in India, E-Retailing
4 th / Week	Types of Retailing- Stores classified by owners, Stores classified by merchandising categories
1 st /Week(Oct.)	Wheel of retailing, Traditional retail formats vs. modern retail formats in India,
2 nd / Week	Store and non-store based formats; Cash and Carry Business - Features, Fundamentals and scope;
3 rd / Week	; Retailing models - Franchiser franchisee, directly owned.
1 st /Week(Nov.)	Management of Retailing Operations: Wheel of retailing and retailing life cycle, Retailing management
2 nd / Week	The total performance model; Strategic retail management process.
3 rd / Week	Retail planning - Significance and Process; Developing Retailing Strategies, Objectives
4 th / Week	Action Plans, Retail Pricing Strategies. Retail Locations: Planned and Unplanned, Location Strategies.
1 st /Week(Dec.)	Revision
ond/xxx	
2" Week	Revision
	4 th / Week 1 st /Week(Oct.) 2 nd / Week 3 rd / Week 1 st /Week(Nov.) 2 nd / Week 4 th / Week

Name of Lecturer:-Sh. Ishwar Lal

Class and Section : B.Com 2nd (4th sem.)

Subject:-Marketing Management

G	XX7 1 / .1	SubjectMarketing Management
Sr. no.	Week/months	Topic / particulars
1	1 st /Week(Feb.)	Marketing - An Introduction
2	2 nd /Week	Marketing concepts
3	3 rd /Week	Market Segmentation
4	4 th / Week	Consumer Behaviour
5	1 st /Week(March)	Product Planning and Development
6	2 nd / Week	Development of New Product
7	3 rd / Week	Product Life Cycle
8	4 th / Week	Product Identification : Branding
9	1 st /Week(April)	Product Pricing, Advertising
10	2 nd / Week	Advertising Media, Evaluation of Advertising Effectiveness
11	3 rd / Week	Sales Promotion, Publicity and Public Relations
12	4 th / Week	E-Marketing

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 2^{nd} (4^{th} sem.)

Subject:- Business Ethics

C	W/1-/	Taria / narticulars
Sr. no.	Week/months	Topic / particulars
1	1 st /Week(Feb.)	Nature, Scope and Importance of Business Ethics
2	2 nd /Week	Corporate Social Responsibility
3	3 rd /Week	Corporate Governance
4	4 th / Week	Emerging Business Ethics Issues and Institutionalisation
5	1 st /Week(March)	Ethical Decision Making and Ethical Leadership
6	2 nd / Week	Implementing Business Ethics
7	3 rd / Week	Business Ethics in Global Economy
8	4 th / Week	Business Sustainability
9	1 st /Week(April)	Revision
10	2 nd / Week	Revision
11	3 rd / Week	Test & Assignment
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3^{rd} (6^{th} sem.)

Sr.	Week/months	Topic / particulars
1	1 st /Week(Feb.)	Process Costing: Meaning, Uses; Preparation of process account,
2	2 nd /Week	Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness;
3	3 rd /Week	Treatment of opening and closing stock (Excluding Work in Progress):
4	4 th / Week	Joint - Product and By- Product: Main methods of apportionment of Joint cost. Inter process profit
5	1 st /Week(March)	Contract Costing- Meaning, Main Features, Preparation of Contract Account
6	2 nd / Week	Escalation Clause; Contract Near Completion; Cost Plus Contract. Job and Batch Costing.
7	3 rd / Week	
8	4 th / Week	Limitations of Budgetary Control, Forecasts and Budgets; Installation of Budgetary Control System
9	1 st /Week(April)	Classification of Budgets; Fixed and Flexible Budgeting, Performance Budgeting, Zero Based Budgeting.
10	2 nd / Week	Marginal Costing, Absorption Costing, Marginal Cost
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment

Name of Lecturer:- Sh. Ishwar Lal

Class and Section : B.Com 3rd (6th sem.)

Subject:-Entrepreneurship and Small Scale Business

Sr. no.	Week/months	Topic / particulars
1	1st / Week(Feb.)	Entrepreneurship: Meaning, Emergence of Entrepreneurship, Knowledge and Skills Requirement,
2	2 nd /Week	Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development, Entrepreneurship Process, Factors Impacting Entrepreneurship, Managerial vs. Entrepreneurial Approach
3	3 rd /Week	Types of Entrepreneurs, Entrepreneur, Entrepreneur and Professional Manager.
4	4 th / Week	Generating Business Idea -Sources of New Ideas, Methods of Generating Ideas; Creative Problem Solving, Opportunity Recognition, Environmental Scanning,
5	1st/Week(March)	Competitor and Industry Analysis; Feasibility Study- Market Feasibility, Operational Feasibility, Financial Feasibility.
6	2 nd / Week	Preparation of Business Plan, Presenting Business Plan to Investor
7	3 rd / Week	Preparing Project Report, Entrepreneurial Plans and Network of Indian Institutions.
8	4th/ Week	Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility, Occupational Mobilit
9	1st/Week(April)	Locational Mobility. Functional Plans: Marketing Plan,
10	2 nd / Week	Steps in Preparing Marketing Plan, Contingency Planning.
11	3 rd / Week	Revision
12	4 th / Week	Test & Assignment