

Lesson Plan

Name of the Assistant Professor: Dr. Geeta Rani

Name of the Department: Commerce

Class and Section: M.com 1st semester

Subject: Business Environment (2103)

Month	Topic
August 23	Business Environment Concept, nature, scope and importance, Elements of Business Environment, Techniques of environmental scanning and monitoring, Dualism in Indian society and problem of uneven distribution of income.
September 23	Emerging rural sector in India, Social responsibilities of business, Consumer Protection Act, Economic Environment, Economic Planning, Policy Environment.
October 23	Legal Environment of business in India, Competition Policy and Act, Public-Sector Small-Scale Industries, Industrial Sickness.
November 23	Assignment

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Name of the Assistant Professor: Dr. Geeta Rani

Name of the Department: Commerce

Class and Section: B.com 3rd semester

Subject: Business Regulatory Framework (BCP 205)

Month	Topic
July, August 23	Indian Contract Act: - Valid contract and its elements; Void and voidable agreements, Void and illegal agreements, Contractual capacity of parties, Free consent of parties; Lawful consideration and object, Agreements expressly declared as void Contingent Contracts, Quasi contract, Discharge of contracts, methods of discharge of contracts, Consequences of Breach of contracts,
September 23	Elements of contract of Indemnity, Rights of Indemnity Holder and indemnifier Guarantee, features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee.
October 23	Contract of Bailment and Pledge: - Meaning; types and termination of bailment. Duties and rights of bailor and bailee, Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee, Contract of Agency, Consumer protection Act 1986.
November 23	Competition Act 2002.

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Name of the Assistant Professor: Dr. Geeta Rani

Name of the Department: Commerce

Class and Section: M.com 3rd semester

Subject: Data Analysis with Statistical Software (MCM 2201)

Month	Topic
August 23	Introduction to Excel and SPSS, Descriptive Statistics, Test of hypothesis with the help of MS Excel and SPSS.
September 23	Chi Square test and Non Parametric test with the help of SPSS Correlation and Regression analysis with the help of MS Excel and SPSS.
October 23	Correlation and Regression analysis with the help of MS Excel and SPSS
November 23	Practical

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Name of the Assistant Professor: Dr. Geeta Rani

Name of the Department: Commerce

Class and Section: B.com 5th semester

Subject: Taxation Laws (BCP 301)

Month	Topic
August 23	Income Tax Introduction, Agriculture Income, Residential Status, Incidence of Tax liability, Exempted Income, Income from Salaries. Profits and Gains from business or profession, Depreciation, Income from house property
September 23	Capital Gains Income from other sources, clubbing of incomes & aggregation of incomes, set off & carry forward of losses
October 23	Deductions, Income Tax authorities & their powers; procedure for assessment, TDS, Advance payment of tax, Recovery & refund of tax, Appeals & revision.
November 23	Penalties, offences & prosecutions. Class test, Assignment, Revision, Doubt class

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Name of the Assistant Professor: Dr. Geeta Rani

Name of the Department: Commerce

Class and Section: B.com^{5th} semester

Subject: Cost Accounting (BCP 303)

Month	Topic
July, August 23	Cost concept: Meaning, Elements, types, cost centre, profit centre, role and responsibilities of cost accountant, Cost Accounting: features, scope, method, objectives, importance, management accounting system, Material Control: meaning, objective, methods of valuing, material issue, types of wastage material.
September 23	Labour cost control: methods, importance, treatment and control of labour turnover, Idle time, overtime, system of wage payment, wage plan, Overheads, Reconciliation of cost and financial account.
October 23	Unit and Output costing, Cost sheet, Process Costing, Joint product and By product.
November 23	Inter process profit, Assignment

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Lesson Plan

Name of the Assistant Professor Dr. Geeta Rani
Name of the Department: Commerce
Class and semester: B.com 2nd sem.
Paper – Business Regulatory Framework -II (BCP 206)

Month	Topic
January 24	Indian Partnership Act: nature duties, rights, relation of partners to third parties, position of minor, Registration of firm, Dissolution of firm: modes consequences, settlements of accounts
February 24	Negotiable Instruments Act: Promissory note, Bill of Exchange, cheque, discharge of parties from liability, dishonor & discharge of negotiable instruments, presentment of negotiable instrument, Negotiation.
March 24	Sales of Goods Act: Introduction, formation, conditions and warranties, transfer of property and ownership, Performance of contract: delivery and payment, Rights of unpaid seller, Breach of contract, Difference between sale and agreement to sale
April 24	.RTI Act, An overview of copyright and patent act, An overview of cyber law.

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Name of the Assistant Professor Dr. Geeta Rani

Name of the Department: Commerce

Class and semester: B.com ,VI sem.

Paper – GST (BCP- 306)

Month	Topic
January 24	IGST Act 2017, Supplies in the course of inter state trade or commerce, supplies in the course of intra state trade or commerce.
February 24	Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST
March 24	Input tax credit, Return under GST, Refund of tax, offences and penalties.
April 24	Prosecution and appeals under GST, Portal, GST ecosystem, GST Suidha provider.

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Name of the Assistant Professor Dr. Geeta Rani
Name of the Department: Commerce
Class and semester: B.com ,VI sem.
Paper - International Marketing

Month	Topic
January 24	Nature and concept; domestic versus international marketing opportunities and challenges for marketing in international environment; foreign market selection and entry modes.
February 24	International Product life cycle Research and information; product designing and packaging; pricing process and methods; international price quotations and payment terms.
March 24	Channel structure and selection designs; managing channel conflicts; selection and appointment of foreign sales agents; basic export procedure and documentation.
April 24	Methods of international product promotion; challenges in international advertising and media strategy; web marketing; Organizing Trade Fair and exhibitions.

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Name of the Assistant Professor Dr. Geeta Rani
Name of the Department: Commerce
Class and semester: M.com, 3rd sem.
Paper – Corporate Tax Planning (MCM- 2202)

Month	Topic
January 24	Meaning of tax planning and management, tax evasion and tax avoidance, Nature and scope of tax planning and management in the corporate sector, justification of corporate explaining and Management, computation of corporate tax: carry forward and set of of losses in the case of certain companies under section 79 of income Tax act 1961, minimum alternate tax, tax on distributed profits of domestic companies, tax on income distributed to unit holders.
February 24	Implications of tax concessions and incentives for corporate decision and respect of setting up a new business, location of business and nature of business, tax planning with reference to financial management decision, capital structure decision, dividend policy, bonus share, investment and capital gains.
March 24	Tax planning with reference to managerial decisions, owing or leasing of an asset, purchasing of assets by installment system or higher purchase system, purchasing of an asset out of own funds or out of borrowed capital, manufacturing and buying, repairing replacing, renewing and renovating an asset, sale of assets used for scientific research, setting down or continuing operations.
April 24	Tax planning in respect of amalgamation or demerger of companies or slump sale or conversion of a firm into a company. Foreign collaboration and incidence of taxation on domestic companies, provisions for relief in respect of double taxation, important double taxation avoidance agreements with different countries like USA, UK, Germany, France etc

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Name of the Assistant Professor Dr. Geeta Rani
Name of the Department: Commerce
Class and semester: M.com, 3rd sem.
Paper Business Laws (MCM 2208)

Month	Topic
January 24	Indian contract Act 1872: Meaning, characteristics, essentials of valid contract, consideration, contractual capacity, free consent, legality of object, Discharge of contract, Modes of discharge and it's remedies.
February 24	Contingent contract, quasi contract, contract of Indemnity and guarantee, contract of bailment, contract of agency. Indian sales of goods Act 1932: contract of sale, conditions and warranties, Performance of contract of sale, unpaid seller.
March 24	Negotiable Instruments Act, Goods and Services Tax: meaning importance, Levy and Collection of CGST/GST, taxable person, power to grant exemption from tax.
April 24	Remission of tax on supplies found deficient in quantity, RTI Act 2005: purpose, right to information and obligation of public authorities, exemption from disclosure of information

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