

**Dayanand Arya Kanya Mahavidyalaya**

**Department of Commerce**

**Teaching Plan**

**B.COM. I**

**Dr Tanuja Rajput**

**Department of Commerce**

**Academic Session 2022-23**

**Dayanand Arya Kanya Mahavidyalaya**  
**Department of Commerce**  
**2022-23**

<b>Semester wise Semester I Teaching Plan 2022-23</b>			
Subject- Business Skills	Required Lectures	Monthly Lectures	Duration
<b>Admission Process: 16/07/2022 to 31/08/2022</b>			
<b>Bridge Course 18/07/22 to 23/07/22</b>			
Unit I Introduction: Meaning, Definition, concept and types of management. Principles of business Management. Scope and significance of business management. Process of business management. Function of business Management. Management as a science or art	04 04 04 04 05	July & August 25	24/07/2022 to 16/08/2022
Unit -II Planning Meaning, Nature and Characteristics, Importance, Types & Components of Planning. Decision Making: Meaning, characteristics & importance of decision making. Traditional and Modern techniques of Decision-Making	05 04 04 04 03 03	August & September 23	17/08/2022 to 08/09/2022
Unit III Delegation of Authority:- Meaning, Elements, Advantages, & Obstacle of Delegation of Authority. Centralization and decentralization of authority and its merits and demerits. Co-ordination & Controlling: Meaning, Concept and principles of coordination, Internal & External Coordination. Meaning, concept and elements of control.	04 04 04 05 05	September & October 22	09 /09/22 to 30 /09/22
Unit IV Recent Trends In Management Management of Change Management of Crisis, Total quality Management, Stress Management, International Management. Total quality Management, Stress Management, International Management	04 04 04 04 03	October 19	01/10/22 to 19/10/22
Extra Class for Slow learners Revision Class Mock Test	05 05 05 05	November 20	30/10/22 to 18/11/22
University Semester Exams	09/12/22 to 15/12/22		
Diwali Vacation/ Semester Brack Winter vacations	20/10/22 to 29/10/22 20/11/2022 to 07/12/2022		

Date of Submission: 05/07/2022

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**Semester wise Semester II Teaching Plan 2022-23 ( Offline Mode)**

Subject- Commercial Services	Required Lectures	Monthly Lectures	Duration
<b>UNIT I</b> Commercial Services: Meaning, Characteristics, Scope and Classification of Services, Emerging Trends and Importance of the service sector in India. Marketing Mix of Services: Product, Place, Price, Promotion, People, Process of Services delivery and Physical evidence. Career Opportunities: Factors for growth of Service Sector in India and Career Opportunities in Commercial Services.	04 05 04 05 04 04	December & January 26	16/12/22 to 09/01/23
<b>Unit II</b> Aviation Services: Role and Importance. Current Trends, Challenges and Future Opportunities in India, Government initiatives towards the aviation industry. Hospitality Services: Diversity of Hospitality industry, Role and Importance, Emerging Trends, Challenges and Future Opportunities in the Indian Hospitality Industry,	05 05 05 05 05 03	January & February 33	10/01/23 to 11/02/23
<b>Unit III</b> Information Technology Enabled Services (ITES): Overview and Current Trends of ITES, Role and Importance of ITES Concept and Scope of Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), Legal Process Outsourcing (LPO) and Enterprise Resource Planning (ERP) Challenges and Future Opportunities for ITES in India.	05 05 05 05 03 03	February & March 31	12/02/23 to 14/03/23
<b>Unit IV</b> Banking Services: Overview and Importance of Banking Services with respect to recent developments in India. Concept of Credit Cards and its usage and No Cost EMI system. Effects of Privatization on Banking Services in India General Insurance Services: Concept and Role of General Insurance Services. Growth and development due to the emergence of Online platforms in Insurance services. Impact of the opening of the Insurance sector for private players.	05 05 05 05 03 03 04	March & April 31	15/03/23 to 14/04/23
Extra Class for Slow learners Revision Class Mock Test	04 05 05 05	April & May 23	15/04/23 to 07/05/23
University Semester Exams			
Summer Vacation/ Semester Brack	08/05/23 to 15/06/23		

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<b>Semester wise Semester III Teaching Plan 2022-23</b>			
<b>Subject- Financial Accounting II</b>	<b>Required Lectures</b>	<b>Monthly Lectures</b>	<b>Duration</b>
UNIT I	04	July/August	24/07/2022
Consignment Accounts.	04	25	to 16/08/2022
Meaning, Needs, Advantages and Formalities is consignment.	04		
Difference between	04		
consignment and sale, Performs invoice, Account Salles,	04		
Accounting Procedure Consignment,	05		
Valuation of Consignment Sock (Theory & Numerical)			
Unit II	05	August/Sept.	17/08/2022
Hire Purchase Accounts	04	23	to
Meaning of Hire Purchase Accounts, Features,	04		08/09/2022
Merits and Demerits of Hire Purchase System. Distinguish	04		
between Hire Purchase and Installment System (Excluding	03		
Instalment System and Repossession of Assets) (Theory &	03		
Numerical)			
Unit III	04	Sept.& Oct.22	09/09/2022
Flotation of Joint Stock Companies and their Capital	04		to
Structure. Types of Shares, Methods of issue of shares,	04		30/09/2022
Accounting for Issue, Forfeiture of shares	05		
& reissue of forfeited shares Theory & Numerical)	05		
Unit IV	04	October19	01/10/2022 to
Final Accounts of Joint Stock Companies (As per New	04		19/10/2022
Company Act 2013 as per Schedule 11)	04		
Introduction, Statutory provisions regarding. Preparation	04		
of Companies Final accounts.	03		
Provision for interest on debentures, Proposed Dividends,			
Interim Dividend Prepare its Statement of Profit and Loss			
and Balance Sheet in the format prescribed Company Act-			
2013, Schedule-III (Excluding Managerial Remuneration]			
(Theory & Numerical			
Extra Class for Slow learners	05	November	30/10/2022
Revision Class	05	20	to
Mock Test	05		19/11/2022
	05		
University Semester Exams	09/12/2022 to		
	15/12/2022		
Diwali Vacation/ Semester Brack	20/10/2022		
	to		
	29/10/2022		

Date of Submission: 05/0/2022

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**2022-23**

<b>Semester wise Semester IV Teaching Plan 2022-23</b>			
<b>Subject- Financial Accounting III</b>	<b>Required Lectures</b>	<b>Monthly Lectures</b>	<b>Duration</b>
UNIT I	04	December &	16/12/2022
Meaning of Banking Companies	05	January	to
,Functions of Banking Companies, Preparation of Annual	04	26	09/01/2023
accounts as per Banking Companies Regulation Act 1949 As per	05		
Amendment by RBI Provisions of Banking Company.	04		
(Theory & Numericals)	04		
Unit II	05	January & February	10/01/2023
Final Accounts of General Insurance Companies -Introduction	05	33	to
,Types of General Insurance ,Important terms Reserve for	05		11/02/2023
Unexpired Risk Insurance Claims. Reinsurance Premium	05		
Commission, Bonus in reduction of premium and preparation of	05		
final accounts	05		
(Theory & Numericals)	03		
Class test & revision			
Unit III	05	February & March	12/02/2023
Valuation of Goodwill- Meaning, characteristics of Goodwill	05	31	to
,Factors influencing the value of Goodwill	05		14/03/2023
Valuation of Goodwill as per Average Profit Method ,Weighted	05		
Average Profit Method, Super Profit Method & Capitalization	05		
Method ( Theory & Numericals)	03		
	03		
Unit IV	05	March & April	15/03/2023
Liquidation of Company Meaning Types of Liquidation ,Steps in	05	31	to
voluntary Liquidation Functions of Liquidators remuneration /	05		14/04/2023
commission Preparations of Liquidator's Final Statement of	05		
Accounts (Theory and Numericals)	05		
Class test & Revision	03		
	03		
Extra Class for Slow learners	05	April & May	15/04/2023
Revision Class	05	23	to
Mock Test	05		07/05/2023
	04		
	04		
University Semester Exams			
Summer Vacation/ Semester Brack	08/05/2023 to 15/06/2023		

Date of Submission: 05 / 07 /2022

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<b>Semester wise Semester V Teaching Plan 2022-23</b>			
<b>Subject- Indian Economic I</b>	<b>Required Lectures</b>	<b>Monthly Lectures</b>	<b>Duration</b>
UNIT I	04	July/August	24/07/2022
Indian Economy & Planning Economic Planning - Characteristics, Rational, Features, Objectives of Economic Planning, Strategy of India's Development Plans. Objectives and Evaluation of 1 Plan Objectives of 12th Plan. Resources allocation and financing of five years plans. Regional Planning in India - Aspects of regional planning, Conceptualization, Magnitude & Challenges. Achievements and Shortcoming of India's Economics Planning NITI Aayog - Aimis, Objectives & Structure. From Economic Planning to NITI Aayog-Differences in the two Approaches.	04 04 04 04 05	25	to 16/08/2022
Unit II	05	August /September	17/08/2022
Indian Economy & Policy Concept of Economic Growth & Economic Development. Characteristics of underdeveloped/developing countries. Broad features of Indian economy. Natural resources Land, soil, water, forest, mineral. Infrastructure - Sources of Energy in India. Power, Coal, Oil and Gas, Atomic, Non-conventional Sources. India's Energy Strategy. Transport System in India Railways. Road, Water & Air Transport.	04 04 04 03 03	23	to 08/09/2022
Unit III		September/Octobar	09/09/2022
Population & Unemployment India's Population: Size and Growth Trends, Causes of Population Explosion, Consequences on Economic Development, Remedies, Population Policy. Employment and Unemployment-Trends, Structure of Employment in India. Nature & Estimates of Unemployment. Urban & Rural Unemployment-Causes. Effect, Government Policy for Removing Unemployment.		22	to 30/09/2022
Unit IV	04	Octobar 22	01/10/2022
India's Public Finance Public Expenditure - Classification, Role of Public Expenditure in India, Causes of increase in Public Expenditure. Public Revenue-Sources of Public Revenue in India. Public Debt Meaning. Concept, Classification, Role. Problem and Remedies. India's Fiscal Deficit - Causes, Recent Policy Measures towards Controlling Fiscal Deficit.	04 04 04 05 05		to 19/10/2022
Extra Class for Slow learners	05	Octobar	30/10/2022
Revision Class	05	/November	to
Mock Test	05 05	20	18/11/2022
University Semester Exams			
Diwali Vacation/ Semester Brack	20/10/2022 to 29/10/2022		

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<b>Semester wise Semester VI Teaching Plan 2022-23</b>			
<b>Subject- Indian Economic II</b>	<b>Required Lectures</b>	<b>Monthly Lectures</b>	<b>Duration</b>
UNIT I	04	December &	16/12/2022
-Indian Agriculture:	05	January	to
Role of Agriculture in Indian Economy. Cooperative Farming and	04	26	09/01/2026
Marketing Green Revolution, Impact and constraints, Causes and	05		
Remedies to Low Agricultural Productivity. Agriculture	04		
Marketing -Problems and Remedies. Sources of Agriculture	04		
Finance. NABARD(National Bank for Agriculture and Rural	04		
Development). Problems and Remedies to Vidarbha's Agricultural			
Unit II	05	January	10/01/2024
Indian Industry:	05	& February	to
MSME (Micro Small & Medium Enterprise),- Role, Performance,	05	33	11/02/2023
Problems and Remedies. Role of Public Sector Industries.	05		
Privatization of Public Sector Industries: Meaning, Methods of	05		
Privatization Policy in India. Arguments in favor and against	05		
privatization. Industrial Sickness in India-Definition, Causes,	05		
Effects and Remedial measures. Problems and Remedies to	03		
Vidarbha's Industrialization.			
Unit III	05	February &	12/02/2023
Indian Service Sector and International Trade:	05	March	to
Growth & Importance of Service Sector in India. Major	05	31	14/03/2024
Government's reforms in Service sector. Challenges and	05		
Opportunity in India's Service Sector, Composition and Direction	05		
of India's Exports and Imports, India's Balance of Payment	03		
position.	03		
Unit IV	05	March & April	15/03/2023
Contribution of Indian Economic Thinkers:	05	31	to
1) Mahatma Gandhi: Basic principles of Gandhian Economic	05		14/04/2023
Thoughts on -Labour Capital Theory of Trusteeship, Swadeshi	05		
model of Economic Development and Its relevance in the present	05		
Economic scenario.	03		
2) Pandit Dindayal Upadhyaya: Concept of integral Humanism,	03		
meaning, Objectives, Benefits. Contribution in Integral Humanism	03		
and Indian Economic Policy.			
3) Dr. B. R. Ambedkar- Land Reforms, Indian Currency			
Problems, Nationalization of Industries, Economic upliftment of			
Indian Women, Creation of Institutional mechanism for			
Economic Development in India... 4) Dr. Ram Manohar Lohiya-			
Individual Freedom, Planning, Gender Difference, Solution to			
Food Scarcity, Decentralization for Economic Development of			
India			
Extra Class for Slow learners	05	April & May	15/04/2023
Revision Class	05	23	to
Mock Test	05		07/05/2023
	05		
	03		
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