

Dayanand Arya Kanya Mahavidyalaya

Teaching Plan
B.COM. I,II,III

Dr Tanuja Rajput
Department of Commerce

Academic Session 2020-2021

Dayanand Arya Kanya Mahavidyalaya
Department of Commerce
2020-2021

Semester wise Semester I Teaching Plan 2020-2021			
Subject- Business Skills	Required Lectures	Monthly Lectures	Duration
Admission Process: 15/08/20 to 30/09/20			
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	01/07/2020 to 16/08/2020
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 03 03	August & September 23	17/08/2020 to 08/09/2020
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 /09/2020 to 30 /09/2020
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	01/10/2020 to 19/10/2020
Extra Class for Slow learners Revision Class Mock Test	05 05 05 05	November 20	30/10/2020 to 24/12/2020
University Semester Exams	20/11/20 to 17/12/20		
Diwali Vacation/ Semester Brack Winter vacations	25/12/20 to 15/01/21		

Date of Submission: 23/05/2020

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Semester wise Semester II Teaching Plan 2020-2021 (Offline Mode)			
Subject- Commercial Services	Required Lectures	Monthly Lectures	Duration
UNIT I 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	16/12/2020 09/01/2021
Unit II 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 05 03	January & February 33	10/01/2021 to 11/02/2021
Unit III 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	12/02/2021 to 14/03/2021
Unit IV 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 05 03 03 04	March & April 31	15/03/2021 to 14/04/2021
Extra Class for Slow learners Revision Class Mock Test	04 05 05 05	April & May 23	15/04/2021 to 25/05/2021
University Semester Exams	22/03/21-25/06/21		
Summer Vacation/ Semester Brack	26/05/21-25/06/21		

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Semester wise Semester III Teaching Plan 2020-2021			
Subject- Financial Accounting II	Required Lectures	Monthly Lectures	Duration
UNIT I Consignment Accounts. Meaning, Needs, Advantages and Formalities is consignment. Difference between consignment and sale, Performs invoice, Account Salles, Accounting Procedure Consignment, Valuation of Consignment Sock (Theory & Numerical)	04 04 04 04 05	July/August 25	01/07/2020 to 16/08/2020
Unit II Hire Purchase Accounts Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System. Distinguish between Hire Purchase and Installment System (Excluding Instalment System and Repossession of Assets) (Theory & Numerical)	05 04 04 04 03 03	August/Sept. 23	17/08/2020 to 08/09/2020
Unit III Flotation of Joint Stock Companies and their Capital Structure. Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares & reissue of forfeited shares Theory & Numerical)	04 04 04 05 05	Sept.& Oct.22	09/09/2020 to 30/09/2020
Unit IV Final Accounts of Joint Stock Companies (As per New Company Act 2013 as per Schedule 11) Introduction, Statutory provisions regarding. Preparation of Companies Final accounts. 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)	04 04 04 04 03	October19	01/10/2020 to 19/10/2020
Extra Class for Slow learners Revision Class Mock Test	05 05 05 05	November 20	30/10/2020 to 24/12/2020
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Semester wise Semester IV Teaching Plan 2020-2021			
Subject- Financial Accounting III	Required Lectures	Monthly Lectures	Duration
UNIT I Meaning of Banking Companies ,Functions of Banking Companies, Preparation of Annual accounts as per Banking Companies Regulation Act 1949 As per Amendment by RBI Provisions of Banking Company. (Theory & Numericals)	04 05 04 05 04 04	December & January 26	16/12/2020 to 09/01/2021
Unit II Final Accounts of General Insurance Companies -Introduction ,Types of General Insurance ,Important terms Reserve for Unexpired Risk Insurance Claims. Reinsurance Premium Commission, Bonus in reduction of premium and preparation of final accounts (Theory & Numericals) Class test & revision	05 05 05 05 05 05 03	January & February 33	10/01/2021 to 11/02/2021
Unit III Valuation of Goodwill- Meaning, characteristics of Goodwill ,Factors influencing the value of Goodwill Valuation of Goodwill as per Average Profit Method ,Weighted Average Profit Method, Super Profit Method & Capitalization Method (Theory & Numericals)	05 05 05 05 05 03 03	February & March 31	12/02/2021 to 14/03/2021
Unit IV Liquidation of Company Meaning Types of Liquidation ,Steps in voluntary Liquidation Functions of Liquidators remuneration / commission Preparations of Liquid actor's Final Statement of Accounts (Theory and Numericals) Class test & Revision	05 05 05 05 05 03 03	March & April 31	15/03/2021 to 14/04/2021
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Semester wise Semester V Teaching Plan 2020-2021			
Subject- Indian Economic I	Required Lectures	Monthly Lectures	Duration
UNIT I 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	July/August 25	01/07/2020 to 16/08/2020
Unit II 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.	05 04 04 04 03 03	August /September 23	17/08/2020 to 08/09/2020
Unit III 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.		September/October 22	09/09/2020 to 30/09/2020
Unit IV 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	October 22	01/10/2020 to 19/10/2020
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Semester wise Semester VI Teaching Plan 2020-2021			
Subject- Indian Economic II	Required Lectures	Monthly Lectures	Duration
UNIT I -Indian Agriculture: Role of Agriculture in Indian Economy. Cooperative Farming and Marketing Green Revolution, Impact and constraints, Causes and Remedies to Low Agricultural Productivity. Agriculture Marketing -Problems and Remedies. Sources of Agriculture Finance. NABARD(National Bank for Agriculture and Rural Development). Problems and Remedies to Vidarbha's Agricultural	04 05 04 05 04 04	December & January 26	16/12/2020 to 09/01/2021
Unit II Indian Industry: MSME (Micro Small & Medium Enterprise),- Role, Performance, Problems and Remedies. Role of Public Sector Industries. Privatization of Public Sector Industries: Meaning, Methods of Privatization Policy in India. Arguments in favor and against privatization. Industrial Sickness in India- Definition, Causes, Effects and Remedial measures. Problems and Remedies to Vidarbha's Industrialization.	05 05 05 05 05 03	January & February 33	10/01/2021 to 11/02/2021
Unit III Indian Service Sector and International Trade: Growth & Importance of Service Sector in India. Major Government's reforms in Service sector. Challenges and Opportunity in India's Service Sector, Composition and Direction of India's Exports and Imports, India's Balance of Payment position.	05 05 05 05 03 03	February & March 31	12/02/2021 to 14/03/2021
Unit IV Contribution of Indian Economic Thinkers: 1) Mahatma Gandhi: Basic principles of Gandhian Economic Thoughts on -Labour Capital Theory of Trusteeship, Swadeshi model of Economic Development and Its relevance in the present Economic scenario. 2) Pandit Dindayal Upadhyaya: Concept of integral Humanism, meaning, Objectives, Benefits. Contribution in Integral Humanism 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	05 05 05 05 03 03	March & April 31	15/03/2021 to 14/04/2021
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