**Lesson plan (Session 2023-24)**

**Odd Semester**

 **B. Com. Semester I, Business Laws**

**July 2023**

1 introduction to business laws and Indian contract Act.

2. Contract: meaning, features and essential elements.

3. Offer, Acceptance and Revocation

**Month August 2023**

4. Contractual capacity of the parties

5. Free consent of the parties.

6. Lawful consideratio and object.

7. Agreements expressly declared as void.

8. Legal formalities: written and registered.

9. Contingent contracts.

**Month September 2023**

10. Performance of contracts

 11. Discharge of contracts.

12. Implied or quasi contracts.

13. Consequences of breach of contract

14. Contracts of indemnity and guarantee.

**Month October 2023.**

15. Contracts of Bailment and Pledge.

16. Contracts of Agency.

17. Sale of goods Act: Contract of sale, conditions and warranties, transfer of property or ownership, performance of contracts of sale.

**Month November 2023**

18. Unpaid seller

19. Remedies for breach of Contract.

20. Limited liability Partnership Act

 2008.

21. Limited liability partners: Their relations and Liability.

 **B. Com. Semester V, Financial Management**

**Month July 2023**

1. Financial management: Nature and scope
2. Financial Planning

**Month August 2023**

1. Capitalisation
2. Financial forecasting
3. Sources of Finance – I & II

**Month September 2023**

1. Cost of Capital
2. Capital Structure
3. Operating and Financial Leverage.
4. Capital Budgeting

**Month October 2023**

1. Capital Budgeting under risk and uncertainty
2. Management of working capital
3. Management of cash
4. Management of receivables

**Month November 2023**

1. Management of Inventory
2. Dividend Policy
3. Revision

**B. Com. Semester V, Cost Accounting**

 **Month July 2023**

1. Cost Accounting: An introduction
2. Elements of Cost
3. Material Cost Accounting

**Month August 2023**

1. Material Cost Control
2. Labour Cost Accounting
3. Methods of wage payment
4. Accounting for overheads

**Month September 2023**

1. Overheads: Allocation and Apportionment
2. Machine hour rate
3. Unit costing part I and II
4. Contract Costing

**Month October 2023**

1. Job and batch costing
2. Process costing part I , II and III
3. Reconciliation of Cost and Financial Accounts

**Month November 2023**

1. Operating Cost
2. Cost Audit
3. Cost Records
4. Cost control Accounts: non integrated and Integrated.

**B. Com. Semester III, Principles and Applications of Management**

**Month July 2023**

1. Management: An introduction
2. Mgt:as Science, Art and Profession
3. History and approaches to Management

**Month August 2023**

1. Planning and types of plans
2. Environment analysis and diagnosis.
3. Decision making: concept and techniques
4. Organising concept, process, formal and informal structure.

**Month September 2023**

1. Span of management
2. Forms of organisation structure
3. Delegation of authority and decentralisation
4. Staffing: concept and process

**Month October 2023**

1. Motivation: Concept and theories
2. Leadership: importance and theories

**Month November 2023**

1. Controlling: Concept and process
2. Control Techniques and Emerging issues in Management.

**Even Semester**

 **B. Com. Semester II, Corporate Laws**

**Month January 2024**

**1** Company meaning, Characteristics and nature.

2. Types of companies.

3. Private Company

4. Formation, promotion and incorporation of a company.

**Month February 2024**

5. Memorandum of Association.

6. Articles of Association

7. Prospectus

8. Global depository Receipts (GDRs)

**Month March 2024**

9. Company Meetings and Resolutions.

10. Meetings procedure or requisites of

 a valid meeting.

11. Management and control of

 companies.

**Month April 2024**

12. Management and control of

 Companies.

13. Winding up of the Company.

14. insider trading

15. Whistle blowing.

 **B. Com. Semester IV, Advanced Corporate Accounting**

**Month January 2024**

1. Amalgamation of Companies

**Month February 2024**

1. Internal Reconstruction
2. Accounts of Insurance Companies

**Month March 2024**

1. Accounts of Holding Companies
2. Price Level Accounting.

**Month April 2024**

1. Accounts of Banking Companies.

 **B. Com. Semester VI, Auditing and Assurance**

**Month January 2024**

1. Introduction: Auditing concepts.
2. Auditing: objects, importance and limitations.
3. Auditing and Assurance standards.
4. Audit Planning.

**Month February 2024**

1. Audit Evidence.
2. Internal Control, internal check and internal Audit.
3. Audit Sampling.
4. Routine checking and Vouching.

**Month March 2024**

1. Audit of shares.
2. Appointment, powers, duties and liabilities of Auditor.

 **Month April 2024**

1. Audit Report
2. Cost Audit.
3. Tax Audit
4. Management Audit
5. Recent Trends in Auditing.

**B. Com. Semester VI, Allied Business laws**

**Month January 2024**

1. Prevention of Money Laundering Act

2. Securities and Exchange Board of India Act, 1992

**Month February 2024**

3. Foreign Exchange Management Act,

 2000.

4. Competition Act, 2002

**Month March 2024**

5. Securities Contact Regulations Act,

 1956

6. Protection Act, 1986.

**Month April 2024**

1. Right to Information Act, 2005.