

# **RAJKIYA KANYA MAHAVIDYALAYA, LONGWOOD SHIMLA, H.P.**

## **TEACHING PLAN FOR THE DEPARTMENT OF COMMERCE, (ACADEMIC YEAR 2023-24)**

### **1. Vision**

To provide quality education that blends academic rigor with practical knowledge, fostering entrepreneurial spirit, financial literacy, and career readiness in students of Department of Commerce.

### **2. Year-Wise Course Structure**

The Department of Commerce will follow the structure of B. Com Pass Course as per HPU guidelines, with assessments, internal evaluations, and end-semester exams. The course will cover key areas of commerce as per HPU Syllabus.

### **3. Blended Learning Approach**

The department will adopt a blended learning approach, integrating traditional lectures with technology-enhanced teaching tools. All faculty members will incorporate multimedia presentations, online platforms, educational videos, and case studies for interactive learning. Specific attention will be paid to, PowerPoint presentations for key topics, Educational videos and documentaries to provide real-world context, Online learning management systems (LMS) for distributing course materials, conducting quizzes, and submitting assignments, Guest lectures and webinars with industry professionals and academicians to provide practical insights.

### **4. Activities**

**Industrial Visits** – Planned trips to local industries and financial institutions to provide practical exposure.

**Workshop on Entrepreneurship Development** – Collaboration with local entrepreneurs and startups.

**Project Work** – Final-year students to work on projects related to financial literacy, sustainable business practices, or entrepreneurship under faculty supervision.

## **5. Internal Evaluations**

Internal assessment and evaluation will be done as per HPU guidelines based on different criteria like internal tests, quizzes, assignments, presentations, class participation, attendance and End-Semester Exams.

## **6. Skill Development Initiatives**

**Financial Literacy Training:** Occasional sessions on financial literacy, with a special focus on investment decisions among youth, linking to ongoing departmental surveys.

**Entrepreneurship Skill Development Sessions:** Focusing on startup culture and challenges, in alignment with the user's research on entrepreneurship among youth in Himachal Pradesh.

**Development of Digital Skills:** Training on the use of accounting software (like Tally and MS Excel) and financial analysis tools.

## **7. Extracurricular and Enrichment Programs**

**Commerce Club:** A platform for students to organize and participate in activities like quizzes, debates, and business plan competitions.

**Inter-departmental Collaborative Learning:** Students will work with peers from the other departments like Geography, Economics, Mathematics departments on cross-disciplinary projects, especially those related to commerce and management..

## **8. Professional Development for Faculty**

All the faculty members of the Department of Commerce will participate in FDPs focused on technology integration, advanced accounting software, and the latest trends in commerce, management, economics etc.

## Faculty Wise Teaching Plans

Prof. Reeta Bhardwaj

**Name of the Course:** Income Tax Law and Practice BC 2.2

Month	Weeks	Book/ Unit/Topic	Teaching Method / Resources	Student Activities
<b>August</b>	1	Unit-1 Introduction and important Definitions	PPT, Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	2	Residential Status,scope of total income	Problem solving	Notes making
	3	Exempted income	PPT, Chalk and Talk, Lecture	Discussion, Assignment
	4	Unit-2 Salary(Definition, Feature and Provident Fund)	Problem Solving	Notes Making
<b>September</b>	1	Salary (Allowance)	-do-	-do-
	2	Salary (Allowance)	-do-	-do-
	3	Salary (Perquisites)	-do-	-do-
	4	Salary (Retirement Benefits)	-do-	-do-
<b>October</b>	1	<b>Class Test</b>	<b>Class Test</b>	<b>Class Test</b>
	2	Income from House Property	PPT, Chalk and Talk, Lecture, Problem Solving	Discussion, Assignment, Notes Making
	3	Unit-3 Income from Profit and Gain of Business and Profession	-do-	-do-
	4	Income from Profit and Gain of Business and Profession	-do-	-do-
<b>November</b>	1	Income from Profit and Gain of Business and Profession	-do-	-do-
	2	Depreciation	-do-	-do-
	3	Important Definitions, Salary	Class Test	Class Test
	4	Salary, House Property	Revision	Revision
<b>December</b>	1	Capital gain	Chalk and Talk, Lecture, Problem solving	Discussion, Assignment, Notes Making
	2	Mid Term Test	Mid Term Test	Mid Term Test
	3	Mid Term Test	Mid Term Test	Mid Term Test

	4	Capital gain	Chalk and Talk, Lecture, Problem solving	Discussion, Assignment, Notes Making
<b>February</b>	1	Income from Other sources	Chalk and Talk, Lecture, Problem solving	Discussion, Notes Making
	2	Unit-4 Aggregation of income, Set-off and carry forward of losses, Deduction from gross total income	-do-	-do-
	3	Rebates and Relief, Assessment of individual and firm	PPT, Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	4	Unit-5 Preparation of return of income	Chalk and Talk, Lecture, Practical	Self- practice
	1	Revision	Revision	Revision

**Teacher's Signature:**

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## Business Organisation and management BC 1.2

Month	Weeks	Book/ Unit/Topic	Teaching Method / Resources	Student Activities
<b>August</b>	1	Induction		
	2	Induction/ Introduction		Discussion, Assignment
	3	Unit-1 Enterprises problems & Govt policy LPG	PPT, Chalk and Talk, Lecture	Discussion, Assignment
	4	Make In India movement & social responsibility	-do-	Discussion, Presentation, Assignment
<b>September</b>	1	E-COMMERCE	-do-	-do-
	2	Liberalisation & globalisation policy	-do-	-do-
	3	Unit 2 Form of business organisation sole joint Hindu family	-do-	-do-
	4	Partnership LLP	-do-	-do-
	5	Joint stock company	-do-	-do-
<b>October</b>	1	<b>Class Test</b>	<b>Class Test</b>	<b>Class Test</b>
	2	Coprative society	PPT, Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	3	Unit 3 Process of management	-do-	-do-
	4	Planning & Decision-making	-do-	-do-
<b>November</b>	1	Organising & Decentralisation of authority	-do-	-do-
	2	Unit 4 Leadership	-do-	-do-
	3	Motivation	Class Test	Class Test
	4	Communication & Controlling	Revision	Revision
<b>December</b>	1	Unit 5 Marketing management	Mid Term Test	Mid Term Test
	2	Mid Term Test	Mid Term Test	Mid Term Test
	3	Mid Term Test	Mid Term Test	Mid Term Test

	4	Financial management	-do-	-do-
<b>February</b>	1	Financial security & SEBI	-do-	-do-
	2	HRM	-do-	-do-
	3	Retest (MTT)	PPT, Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	4	Revision	-do-	-do-

**Teacher's Signature:**

Goods and Service Tax BC 3.2(b)

Month	Weeks	Book/ Unit/Topic	Teaching Method / Resources	Student Activities
<b>August</b>	1	<b>Unit-1</b> G.S.T in India	Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
	2	Framework of G.S.T as Introduction in India	-do-	-do-
	3	Supply under G.S.T	-do-	-do-
	4	Composite and Mixed supply	-do-	-do-
<b>September</b>	1	<b>Unit-2</b> Levy and Collection CGST	-do-	-do-
	2	Composition levy	-do-	-do-
	3	IGST Act (Interstate supply, Intrastate supply)	Oral Test and Discussion	Question and Answer session, Class discussion
	4	levy and collection of IGST	Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
<b>October</b>	1	Revision and Class Test	Class Test	Class Test
	2	<b>Unit-3</b> Time of supply	-do-	-do-
	3	Time of supply	Class Test	Class Test
	4	Time of supply	Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
<b>November</b>	1	Value of supply	-do-	-do-
	2	Value of supply	-do-	-do-
	3	Value of supply	Oral Test and Discussion	Question and Answer session, Class discussion



	4	<b>Unit- 4</b> Input tax credit	PPT, Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion ,Presentation, Assignment
<b>December</b>	1	Input tax credit	Revision	Revision
	2	<b>Mid Term Test</b>	<b>Mid Term Test</b>	<b>Mid Term Test</b>
	3	<b>Mid Term Test</b>	<b>-do-</b>	<b>-do-</b>
	4	Registration	PPT, Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
<b>February</b>	1	Registration	-do-	-do-
	2	<b>Unit-5</b> INVOICE UNDER GST	Oral Test and Discussion	Question and Answer session, Class discussion
	3	Return under GST	Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
	4	Payment of tax	-do-	-do-
<b>March</b>	1	Revision	Oral Test and Discussion	Question and Answer session, Class discussion

**Teacher's Signature:**

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### OFFICE MANAGEMENT AND SECRETERIAL PRACTICE BC.3.6 (b)

Month	Weeks	Book/ Unit/Topic	Teaching Method	Student Activity
August	2	<b>Unit-1</b> Induction/ Orientation		
	3	Meaning of Office and Office Management	Class Lecture	Assignments
	4	Types of functions of Office and Importance of Office	Online Study Material	Assignments
	5	Qualities, Essential Qualifications of Officer	Class Lecture	Oral Question Answer session
September	1	<b>Unit-2</b> Filing Meaning, Importance, Centralized vs Decentralized filing	Online Videos	Notes
	2	Meaning and Need for Indexing	Class Lecture	Assignments
	3	Types of Indexing	Class Lecture	Assignments
	4	Meaning and mailing procedure	Question Answer	Oral Question Answer session
	5	Importance, Centralization of mailing handling work, different terminology used in mailing procedure	Class Lecture	Assignments
October	1	Class test	Class test	Class test
	3	<b>Unit-3</b> Forms and Stationery	Study Material	Assignments
	4	Introduction, Meaning and Importance of modern office equipments	Visit to college office	Learning by observation
	2	Advantages and Disadvantages of Office Mechanization, Factor determining of Office Mechanization	PPT	Assignments

	3	Budget and different heads of Budget	Class Lecture	Discussion
	4	Audit( Vouching, verification and valuation)	Class Lecture	Assignments
<b>November</b>	1	<b>Unit- 4</b> Banking facilities	Online Videos/ PPT	Assignments
	2	Types of Accounts, Difference between Cheque book and Pass book	Lecture	Assignments
	3	Meaning and types of Cheques	Visit to Bank in Campus	Learning by observation
	4	Explanation of abbreviations used in Office	Class Lecture	Assignments
<b>December</b>	1	Revision	Quiz	Quiz
	2	<b>Mid Term Test</b>	<b>Mid Term Test</b>	<b>Mid Term Test</b>
	3	<b>Mid Term Test</b>	<b>Mid Term Test</b>	<b>Mid Term Test</b>
	4	Recaptualisation of important terms covered earlier	Discussion	Discussion
<b>Feburary</b>	1	Definition and Appointment of personal secretary	Lecture	Assignments
	2	Qualifications, Duties and Responsibility of PS	Online Videos	Assignments
	3	Retest	Revision	Quiz
	4	Agenda, Minutes of meeting and office communication		

**Teacher's Signature:**

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**Name of the Teacher: Shivani Sood**

**Name of the Course: BC 1.3 Business Law**

<b>Month</b>	<b>Weeks</b>	<b>Book/ Unit/Topic</b>	<b>Teaching Method / Resources</b>	<b>Student Activities</b>
<b>August</b>	3	Induction/ Introduction/ Started Unit-1	Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
	4	Unit-1 continued;The Indian Contract Act, 1872: General Principles of Contract	-do-	-do-
<b>September</b>	1	Unit-1 continued;Discharge of Contract, Contingent Contracts, Quasi Contracts	-do-	-do-
	2	Unit-2; The Indian Contract Act, 1872: Specific Contracts Contract of Indemnity and Guarantee	-do-	-do-
	3	Unit-2 continued; Contract of Bailment	-do-	-do-
	4	Unit-2 continued; Contract of Agency	-do-	-do-
	5	Revision	Oral Test and Discussion	Question and Answer session, Class discussion
<b>October</b>	1	Unit-3; The Sale of Good Act 1930, Introduction and Definitions	Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
	2	Unit-3 continued; Condition and Warranties, Transfer of Ownership	-do-	-do-
	3	Unit-3 continued; Performance of Contract and Unpaid Seller	-do-	-do-
	4	Revision and Class Test	Class Test	Class Test
<b>November</b>	1	Unit-4; Negotiable Instrument Act 1881, Introduction	Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
	2	Unit-4 continued; Holder in due Course, Types of Endorsements	-do-	-do-
	3	Unit-4 continued; Crossing of Cheque	-do-	-do-

	4	Revision	Oral Test and Discussion	Question and Answer session, Class discussion
<b>December</b>	1	Unit-5; The Partnership Act 1932, Introduction, Characteristics and Types	PPT, Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
	2	Revision for midterm	Revision	Revision
	3	Mid Term Test	Mid Term Test	Mid Term Test
	4	Mid Term Test	-do-	-do-
<b>February</b>	2	Unit-5 continued; Rights and Duties of Partner and Mode of Dissolution	PPT, Chalk and Talk, Lecture, Case Studies Self-made Notes	Discussion, Presentation, Assignment
	3	Unit-5 continued; LLP Act 2008	-do-	-do-
	4	Revision	Oral Test and Discussion	Question and Answer session, Class discussion

**Teacher's Signature:**

**Name of the Course: BC 2.5 Cost Accounting**

<b>Month</b>	<b>Weeks</b>	<b>Book/ Unit/Topic</b>	<b>Teaching Method / Resources</b>	<b>Student Activities</b>
<b>August</b>	1	Unit-1; Introduction( meaning, objective, advantages, limitations and comparison with Financial and Management accounting)	Lecture Method, Discussion Self-made notes	Question and Answer session, Class discussion
	2	Unit-1 continued; Element of Cost, Cost-Sheet and Role of Cost Accountant	Chalk and Talk, Lecture, discussion Self-made Notes	Discussion, Assignment
	3	Unit-2; Element of Cost: Material (introduction, inventory control techniques)	Chalk and Talk, Lecture, Numerical Problem Solving	Discussion, Numerical based Assignments
	4	Unit-2continued; Methods of Pricing of Material Issues	-do-	-do-
<b>September</b>	1	Revision	Oral Test and Discussion	Question and Answer session, Numerical Problems
	2	Unit-3; Element of Cost: Labor (introduction, accounting and control of labor cost)	Chalk and Talk, Lecture, Numerical Problem Solving	Discussion, Numerical based Assignments
	3	Unit-3 continued; Methods of Wage Payment and Incentive Plans	-do-	-do-
	4	Revision	Oral Test and Discussion	Question and Answer session, Numerical Problems
	5		Class Test	Class Test

		Class Test		
<b>October</b>	1	Unit-4; Element of cost: Overheads (introduction and classification)	Chalk and Talk, Lecture Self-made Notes	Discussion, Assignment
	2	Unit-4 continued; Allocation, Apportionment and Absorption of Overheads	Chalk and Talk, Lecture, Numerical Problem Solving	Discussion, Numerical based Assignments
	3	Unit-4 continued; Activity based Costing and Service Costing	-do-	-do-
	4	Unit-4 continued; Reconciliation of Cost and Financial Accounts	-do-	-do-
<b>November</b>	1	Revision	Oral Test and Discussion	Question and Answer session, Numerical Problems
	2	Unit-5; Job and Batch Costing	Chalk and Talk, Lecture, Numerical Problem Solving	Discussion, Numerical based Assignments
	3	Unit-5 continued; Contract Costing	-do-	-do-
	4	Revision	Oral Test and Discussion	Question and Answer session, Numerical Problems
<b>December</b>	1	Class Test	Class Test	Class Test
	2	Revision for midterm	Revision	Revision
	3	Mid Term Test	Mid Term Test	Mid Term Test
	4	Mid Term Test	-do-	-do-
<b>February</b>	2	Unit-5 continued; Process Costing	Chalk and Talk, Lecture, Numerical Problem Solving	Discussion, Numerical based Assignments
	3	Unit-5 continued; Process Costing	-do-	-do-
	4	Revision	Oral Test and Discussion	Question and Answer session, Numerical Problems

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**Name of the Course: BC 3.1(a) Human Resource Management**

Month	Weeks	Book/ Unit/Topic	Teaching Method / Resources	Student Activities
<b>August</b>	1	Unit-1; Introduction( meaning, objective, advantages, and comparison with HRD)	PPT, Lecture Method, Discussion Self-made notes	Question and Answer session, Class discussion
	2	Unit-1 continued; Evolution of HRM and Challenges	-do-	-do-
	3	Revision	Oral Test and Discussion	Question and Answer session, Class Discussion
	4	Unit-2; Acquisition of Human Resource (human resource planning)	PPT, Lecture Method, Discussion Self-made notes	Question and Answer session, Class discussion
<b>September</b>	1	Unit-2 continued; Recruitment	-do-	-do-
	2	Unit-2 continued; Selection Process	-do-	-do-
	3	Revision and Student Presentation	Oral Test and Discussion	Question and Answer session, Class Discussion Presentations
	4		Class Test	Class Test



		Class Test		
	5	<u>Unit-3; Training and Development (meaning, importance, need and comparission)</u>	PPT, Lecture Method, Discussion Self-made notes	Question and Answer session, Class discussion
<b>October</b>	1	Unit-3 continued; Training Programmes: designing, implementation and evaluation	-do-	-do-
	2	Unit-3 continued; Management Development ad Career Development	-do-	-do-
	3	Revision and Student Presentation	Oral Test and Discussion	Question and Answer session, Class Discussion Presentations
	4	Unit-4; Performance Appraisal (nature, objective and importance)	PPT, Lecture Method, Discussion Self-made notes	Question and Answer session, Class discussion
<b>November</b>	1	Unit-4 continued; Techniques of Performance Appraisal, Potential Appraisal and Employee Counselling	-do-	-do-
	2	Unit-4 continued; Transfer, Promotions and Compensations	-do-	-do-
	3	Revision and Student Presentation	Oral Test and Discussion	Question and Answer session, Class Discussion Presentations
	4	Class Test	Class Test	Class Test
<b>December</b>	1	Unit-5; Maintenance: Employee Health, Safety and Welfare	PPT, Lecture Method, Discussion Self-made notes	Question and Answer session, Class discussion
	2	Revision for midterm	Revision	Revision

	3	Mid Term Test	Mid Term Test	Mid Term Test
	4	Mid Term Test	-do-	-do-
<b>February</b>	2	Unit-5 continued; Employer Employee Relation, Grievance Handling and Redressal	PPT, Lecture Method, Discussion Self-made notes	Question and Answer session, Class discussion
	3	Unit-5 continued; Industrial Disputes, Causes and Settlement Missionary	-do-	-do-
	4	Revision and Student Presentation	Oral Test and Discussion	Question and Answer session, Class Discussion Presentations

**Teacher's Signature:**

**Name of the Teacher: Dr. Munish Sharma**

**Name of the Course: BC 3.3 ENTREPRENEURSHIP**

<b>Month</b>	<b>Weeks</b>	<b>Book/ Unit/Topic</b>	<b>Teaching Method / Resources</b>	<b>Student Activities</b>
<b>August</b>	1	Induction		
	2	Induction/ Introduction		
	3	Unit-1 Meaning ,elements,determinants of entrepreneurship	PPT,Chalk and Talk, Lecture	Preparing notes
	4	Creative behaviour	-do-	Discussion, Presentatio

				n, Assignmen t
<b>Septemb er</b>	1	Creative response to society's problems	-do-	-do-
	2	Dimensions of entrepreneurship	-do-	-do-
	3	Unit 2 Micro,Medium and Small enterprises	-do-	-do-
	4	Business groups	-do-	-do-
	5	Role models in Indian Business	-do-	-do-
<b>October</b>	1	<b>Class Test</b>	<b>Class Test</b>	<b>Class Test</b>
	2	Conflict in family business and its resolution	PPT,Chalk and Talk, Lecture	Discussion, Presentatio n, Assignmen t
	3	Unit 3 public and private system of stimulation	-do-	-do-
	4	Requirement of entrepreneurship	-do-	-do-
<b>Novemb er</b>	1	Self help groups	-do-	-do-
	2	Role and functions of business incubators,venture capital and private equity fund	-do-	-do-
	3	UNIT 4 Sources of Business ideas and tests of feasibility-business plan	Class Test	Class Test
	4	Preparing business report	PPT,Chalk and Talk, Lecture	Notes preparation
<b>Decembe r</b>	1	Mid term Test	Mid Term Test	Mid Term Test

	2	Mid Term Test	Mid Term Test	Mid Term Test
	3	Mid Term Test	Mid Term Test	Mid Term Test
	4	Project submission and its appraisal	Ppt ,Talk Lecture	Notes preparation
<b>February</b>	1	UNIT 5-MOBILISING RESOURCES for start ups	Ppt ,Talk Lecture	Notes preparation
	2	Contract management	Ppt ,Talk Lecture	Notes preparation
	3	Retest (MTT)	PPT,Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	4	Revision	-do-	-do-

**Teacher's Signature:**

**Name of Teacher: Prof. Harsha**

**B.C 2.1 COMPANY LAW**

**Total lectures: 6**

**Subject Learning objective**

- **To impart basic knowledge of the provisions of Companies Act 2013.**
- **To develop the habit of understanding the legal implications of these provisions.**
- **To keep updated with recent changes and amendments in Company Law.**

UNIT	TOPIC	LEARNING OUTCOME	ASSESSMENT
1.Introduction	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	To understand the relevance of corporate laws To understand difference between -- company and firm To understand the concept of separate legal entity To learn the circumstances when corporate veil can be lifted	Revision of important Terms.  Oral question-answer session
2.Documents	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.	To learn about memorandum and its various clauses To be able to differentiate between MOA and AOA  To learn about the implications of Doctrine of Ultravires and Doctrine of Indoor management	Question answer session  Recapitulation of important points from earlier topics
3 Management	Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN);	To understand the meaning of director and its classification	Question answer session  discussion

	Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager. Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors- Audit Committee, Nomination and Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee	To understand the procedure of appointment and removal of directors To understand the procedure for issue of DIN	
4 Dividends, Accounts, Audit	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit	To learn about Investor Education and Protection Fund- its sources, disbursements and its management To understand the provisions relating to dividends	Class lecture  Discussion on important terms
5. Winding Up, Insider Trading, Whistle Blowing.	Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism.	To understand the procedure of winding up under different modes- To understand the procedure of winding up under different modes-	Discussion on previous years' question  questions answer session

**Name of the Teacher:Pardeep Thakur**

**Name of the Course:BC 1.4 Business statistics and Mathematics**

<b>Month</b>	<b>Weeks</b>	<b>Book/ Unit/Topic</b>	<b>Teaching Method / Resources</b>	<b>Student Activities</b>
<b>August</b>	1	Induction		
	2	Induction/ Introduction		
	3	Unit-1 Measures of central tendency	Chalk and Talk, Lecture	
	4	Measures of central tendency	-do-	Discussion, Presentation, Assignment
<b>September</b>	1	Dispersion	-do-	-do-
	2	Dispersion	-do-	-do-
	3	Unit 2 Correlation Analysis	-do-	-do-
	4	Correlation Analysis	-do-	-do-
	5	Regression Analysis	-do-	-do-
<b>October</b>	1	<b>Class Test</b>	<b>Class Test</b>	<b>Class Test</b>
	2	Regression analysis	Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	3	Unit 3 Index Numbers	-do-	-do-
	4	Index Number	-do-	-do-
<b>November</b>	1	Index number	-do-	-do-
	2	Unit 4 Time series analysis	-do-	-do-
	3	Time series analysis	Class Test	Class Test
	4	Time series analysis	Revision	Revision
<b>December</b>	1	Unit5 Matrices	Chalk and Talk, Lecture	Assignment
	2	Mid Term Test	Mid Term Test	Mid Term Test
	3	Mid Term Test	Mid Term Test	Mid Term Test

	4	Matrices	-do-	-do-
<b>February</b>	1	Simple interest	-do-	-do-
	2	Compound interest	-do-	-do-
	3	Retest (MTT)	Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	4	Revision	-do-	-do-

**Teacher's Signature:**



**Name of the Course: BC 3.5(b) Banking and Insurance**

Month	Weeks	Book/ Unit/Topic	Teaching Method / Resources	Student Activities
<b>August</b>	1	Induction		
	2	Induction/ Introduction		
	3	<b>Unit-1</b> Overview of Banking	PPT,Chalk and Talk, Lecture	
	4	Types of Indian bank's	-do-	Discussion, Presentation, Assignment
<b>September</b>	1	Types of Deposits	-do-	-do-
	2	Changing roles of commercial banks	-do-	-do-
	3	<b>Unit-2</b> Collecting bankers	-do-	-do-
	4	Crossing of Cheque	-do-	-do-
	5	Crossing of Cheque	-do-	-do-
<b>October</b>	1	<b>Class Test</b>	<b>Class Test</b>	<b>Class Test</b>
	2	Indorsement of Cheques	PPT,Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	3	<b>Unit 3</b> Loan's	-do-	-do-
	4	Loan's	-do-	-do-
<b>November</b>	1	Advances	-do-	-do-
	2	<b>Unit 4</b> Internet Banking	-do-	-do-
	3	Internet Banking	Class Test	Class Test
	4	Mobile Banking	Revision	Revision
<b>December</b>	1	<b>Unit5</b> Introduction of Insurance	Chat and talk, Lecture	Assignment
	2	Mid Term Test	Mid Term Test	Mid Term Test
	3	Mid Term Test	Mid Term Test	Mid Term Test
	4	Principle of Insurance	Chat and talk, Lecture	Assignment
<b>February</b>	1	Types of Insurance	-do-	-do-

	2	IRDA Act 1999	-do-	-do-
	3	Retest (MTT)	PPT,Chalk and Talk, Lecture	Discussion, Presentation, Assignment
	4	Revision	-do-	-do-

**Name of the Course: BC 2.6 E-COMMERCE**

Month	Weeks	Book/ Unit/Topic	Teaching Method / Resources	Student Activities
<b>August</b>	1	Induction		
	2	<b>UNIT-1</b> Introduction, Nature, Concept of E-Commerce	Chalk and Talk	
	3	Types of E-Commerce, Business models	PPT,Chalk and Talk, Lecture,Practicals	Notes preparation, Practicals
	4	Forces behind E-Commerce	-do-	Discussion, Presentation, Assignment
<b>September</b>	1	Technology used in E-Commerce	-do-	-do-
	2	Designing and building e-commerce website	-do-	-do-
	3	<b>UNIT-2</b> Security and encryption – need and concept	-do-	-do-
	4	Threats in ecommerce environment	-do-	-do-
	5	Technology solution, IT Act 2000	-do-	-do-
<b>October</b>	1	<b>Class Test</b>	<b>Class Test</b>	<b>Class Test</b>
	2	Digital signature, electronic governance	PPT,Chalk and Talk, Lecture	Discussion, Presentation, Assignment,Practicals
	3	Regulation of certifying authorities, duties of subscribers	-do-	-do-
	4	Penalties and adjudication, appellate tribunal	-do-	-do-
<b>November</b>	1	Offence and cyber crimes	-do-	-do-
	2	<b>UNIT-3</b> E-Payment system, methods	-do-	-do-
	3	Class test	Class Test	Class Test
	4	E-Commerce payment gateways	Revision	Revision
<b>December</b>	1	Online banking, risks in E-Payment	Chat and talk, Lecture	Assignment
	2	Mid Term Test	Mid Term Test	Mid Term Test
	3	Mid Term Test	Mid Term Test	Mid Term Test
	4	<b>UNIT-4</b> ONLINE BUSINESS TRANSACTIONS – Introduction	PPT, Chat and talk	Notes prepration
<b>February</b>	1	E-commerce applications	-do-	-do-

	2	Online services	-do-	-do-
	3	Retest (MTT)	MTT	MTT
	4	Practical on web designing, e-payment system and online business transactions	Computer lab	Practical in computer lab

Therefore, this teaching plan emphasizes both theoretical knowledge and practical skills, ensuring that commerce graduates are well-equipped for the industry or further academic pursuits. The goal is to foster a well-rounded educational environment that promotes critical thinking, innovation, and professional readiness among the students.