

**Tentative Lesson Plan of B. Com Final (5<sup>th</sup> Semester)**

**Name of Faculty: Mrs. Rachna**

**Session: 2024-25**

<b>Month</b>	<b>Management Accounting</b>	<b>Financial Management</b>	<b>SCM</b>
<b>Subject</b>			
<b>July</b>	Management Accounting: Meaning, Scope, Importance and Techniques. Distinction between Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting	Financial Management: Goals, functions and decisions. Time preference for money, Organization of Finance Functions., Financial goal: profit maximization vs. wealth maximization	Introduction to Logistics Management: Role, Scope and Evolution of Logistics Management, Operational Objectives of Logistics and its relation to Supply Chain Management.
<b>August</b>	Budgeting and Budgetary Control: Concept of Budgeting and Budgetary Control, Objectives and Advantages of Budgetary Control, Types of Budgets and their Preparation, Essentials of a Budgetary Control System. Performance Budgeting and Zero-Base Budgeting	Agency problems: Managers vs. shareholder's goals. Time value of money. Capital Budgeting decisions –Introduction, Nature and types of investment decisions, methods: Pay-back period method, Net present value method, Internal rate of return method, profitability index method, NPV vs. PI, Measures of operating and financial leverage	Concept of Customer Service: Components of Customer Service, Customer Service Cost, Customer Service Measurement. Transportation Decisions: Role of Transportation in Logistics, Elements of Transportation Cost, Selection of Transportation Mode. Inventory Management: Role of Inventory Management in Logistics, Elements of Inventory Costs,
<b>September</b>	Marginal Costing: Meaning, Nature, Uses and Limitations, Break-Even Analysis, P/V Ratio, Margin of Safety, Angle of Incidence,	Management of working capital: Concept of working capital, Determinants of working capital. Cash	Decision Areas of Inventory Management, Techniques of Inventory Control, Economic Order Quantity Under Conditions of

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	Decision involving Alternative Choices	Management, Receivables Management: credit policy nature and goals. Inventory Management: nature, need and objectives.	Certainty and Uncertainty. Concept of Warehousing: Role and Types of Warehouses, Warehouse Functions, Information and Order Processing: Role of Information System in Logistics Management;
<b>October</b>	Financial Analysis: Meaning and Importance. Ratio Analysis: Meaning, Importance, Limitations and calculations of ratios. Cash Flow Statement: Meaning, Uses and Preparation	Cost of capital of different sources of finance, determining the components of cost of capital, the weighted average cost of capital. Capital Structure Planning and Policy, Capital structure theories and its determinants,	Order Processing: Nature and Concept, Functions of Order Processing; Elements of Ordering cost. Supply Chain Management: Nature and Concept, Importance of Supply Chain, Value Chain. Components of Supply Chain
<b>November</b>	Cash Flow Statement: Meaning, Uses and Preparation, Revision	Dividend Policies Models: Relevance and Irrelevance Models. Issues in Dividend Policies.	Understanding the Supply Chain Management - Participants in Supply Chain, Role of a Manager in Supply Chain

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**Tentative Lesson Plan of B.A Course (1<sup>st</sup> Semester)**

**Name of Faculty: Mrs. Rachna**

**Subject: Fundamentals of Banking**

**Session: 2024-25**

<b>Month</b>	<b>Topics</b>
<b>July</b>	Introduction to banking: Definition and Evolution of Banking: Understanding the Concept, Definition and Evolution of Banking, Historical development of Banking Systems and Regulatory frame work. Types of Banks and their Functions: Commercial Banks, Cooperative Banks, and Central Bank (RBI). Role and Importance of Banking in Economic Development.
<b>August</b>	Introduction to banking: Definition and Evolution of Banking: Understanding the Concept, Definition and Evolution of Banking, Historical development of Banking Systems and Regulatory frame work. Types of Banks and their Functions: Commercial Banks, Cooperative Banks, and Central Bank (RBI). Role and Importance of Banking in Economic Development.
<b>September</b>	Banking products and services: Deposit accounts (savings, current, fixed deposits): Account opening and maintenance procedures. Lending Loans: Introduction to loans and advances. Core Banking Solutions (CBS) System: ATM and Digital Banking: ATM usage and safety precautions and Online banking services. Fund transfers (NEFT, RTGS, and IMPS). Payment Systems: Cheques, demand drafts, and digital payment methods.
<b>October</b>	Banking products and services: Deposit accounts (savings, current, fixed deposits): Account opening and maintenance procedures. Lending Loans: Introduction to loans and advances. Core Banking Solutions (CBS) System: ATM and Digital Banking: ATM usage and safety precautions and Online banking services.
<b>November</b>	Fund transfers (NEFT, RTGS, and IMPS). Payment Systems: Cheques, demand drafts, and digital payment methods.

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Tentative Lesson Plan of B. Com Final (6<sup>th</sup> Semester)

Name of Faculty: Mrs. Rachna

Session: 2024-25

Month Subject	FINANCIAL SERVICES	SALES MANAGEMENT	GOODS AND SERVICES TAX	INVESTMENT MANAGEMENT
January	Concept of Sales and Sales Management. Sales vs marketing. Modern Roles and Required Skills for Sales Managers	Financial services: Concept and nature. Indian Financial system-structure and functions; An overview of Financial markets in India; Money market and capital market-instruments, participants and segments.	GST: meaning, taxable person, registration: procedure and documents required. Levy and collection of GST	Investment Management: Meaning, Nature and Importance of Investment Management, Investment Process, Speculations v/s Investment, Gambling v/s Investment, Investment Objectives, Concept of Return and Risk: Calculation, Tradeoff between Return and Risk
February	Sales Planning: Importance, approaches and process of sales planning. Sales Organization: Purpose and structures. Determining size of sales force	Merchant banking: Meaning, functions and Regulatory framework; Mutual Funds; Insurance; Micro Finance Institutions	Time and place of supply of goods and services, value of taxable supply. Computation of input tax credit and transfer of input tax credit	Investment Avenues: Post Office Small Saving Schemes, Bank Deposits, Insurance Schemes, Company Bonds & Deposits, Mutual Fund Schemes, Real Estate, Other Investment Avenues

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<b>March</b>	Territory Management: Need, procedure for setting up sales territories; Time management; Routing. Sales Quotas: Purpose, types of quotas, administration of sales quotas	Fund-based Financial Services: Leasing and hire-purchase, Consumer and housing finance; Venture capital finance; Factoring services, Securitization	Tax invoice credit and debit note. Various returns to be filed under GST	Financial Markets: Meaning and Functions, Capital Market, Money Market, New Issue Market, Secondary Market, SEBI and its Regulations
<b>April</b>	Managing the Sales-force: Recruitment, selection, training, and compensation. Evaluating sales force performance. Ethical issues in sales management.	Fee-based Financial Services: Stock Broking, Custodial services, Portfolio management service, Wealth management service. Credit rating.	Payment of tax including TDS, Interest Provisions on delayed payment. Offences and penalties.	Security Analysis: Meaning and objectives. Fundamental Analysis: Economy Analysis, Industry Analysis and Company Analysis

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