

<b>Lecture Plan for the session 2023-24</b> <b>Government College Reckong Peo (HP)</b> <b>Teaching Plan</b> <b>B. Com 1st Year</b> <b>Subject - Financial Accounting (B C1.1 )</b>				
Units	Topics	Detail	Month	Method/ techniques
1	Method/ techniques	Meaning characteristics, functions, limitations, branches, nature, principles, conventions, bases of accounting, accounting standard, journals, ledger, and trial balance.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Business Income & Final Accounts	Measurement of business income. revenue recognition, depreciation, meaning & methods, inventories meaning & methods LIFO, FIFO, final accounts, capital & revenue expenditure etc.	September (4 weeks)	PPT/ Lecture/ Videos
3	Accounting for Hire purchase, consignment & joint venture	Journals entry & ledger of hire purchase, accounting treatment in the books of consignor & consignee. Joint venture accounting procedure.	October (4 weeks)	PPT/ Lecture/ Videos
4	Accounting for branches & dissolution of partnership firm	Concept of branches, accounting aspect. Debtor system, branch final accounts & balance sheet, accounting of dissolution of the partnership firm including insolvency of partners.	November (4 weeks)	PPT/ Lecture/ Videos
5	Practical & live projects	Comprised accounting system, Tally ERP	February (3 week)	PPT/ Lecture/ Video

Note- Assignment, class test & midterm will be taken during the session

<b>B.COM</b>				
<b>Government College Reckong Peo (HP)</b>				
<b>Teaching Plan</b>				
<b>B. Com 1st Year</b>				
<b>Subject - Business Law(B C1.3)</b>				
Units	Topics	Detail	Month	Method/ techniques
1	The Indian Contract Act, 1872: General Principles of Contract a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract	Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi	August (4 Weeks)	PPT/ Lecture/ Videos
2	The Indian Contract Act 1872: Specific Contracts	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency	September (4 weeks)	PPT/ Lecture/ Videos
3	The Sale of Goods Act, 1930.	The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer	October (4 weeks)	PPT/ Lecture/ Videos
4	The Negotiable Instruments Act 1881	The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque 5 Partnership Laws A) The Partnership Act, 1932 a. Nature and Characteristics of Partners	November (4 weeks)	PPT/ Lecture/ Videos
5	Partnership Laws A) The Partnership Act 1932	A) The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners e.	February (3 week)	PPT/ Lecture/ Video

		<p>Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship</p>		
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<b>B.COM</b> <b>Government College Reckong Peo (HP)</b> <b>Teaching Plan</b> <b>B. Com 2nd Year</b> <b>Subject - Company Law(B C 2.1)</b>				
Units	Topics	Detail	Month	Method/ techniques
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.	August (4 Weeks)	PPT/ Lecture/ Videos
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.	September (4 weeks)	PPT/ Lecture/ Videos
3	Management	Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN);	October (4 weeks)	PPT/ Lecture/ Videos

		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 Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.		
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	November (4 weeks)	PPT/ Lecture/ Videos
5	Winding Up, Insider Trading, Whistle Blowing	Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism	February (3 week)	PPT/ Lecture/ Video

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<b>B.COM</b>				
<b>Government College Reckong Peo (HP)</b>				
<b>Teaching Plan</b>				
<b>B. Com 2nd Year</b>				
<b>Subject – Cost Accounting(B C 2.5)</b>				
Units	Topics	Detail	Month	Method/ techniques
1	Introduction	Meaning, objectives and advantages of cost accounting; Relationship between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organisation.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Elements of Cost	Material Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.	September (4 weeks)	PPT/ Lecture/ Videos
3	Elements of Cost	Labour Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the	October (4 weeks)	PPT/ Lecture/ Videos

		Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.		
4	Elements of Cost: Overheads. Book Keeping in Cost Accounting	Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based Costing & Service Costing (brief overview). Reconciliation of cost and financial accounts	November (4 weeks)	PPT/ Lecture/ Videos
5	Methods of Costing	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)	February (3 week)	PPT/ Lecture/ Video

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<b>B.COM</b>				
<b>Government College Reckong Peo (HP)</b>				
<b>Teaching Plan</b>				
<b>B. Com 3rd Year</b>				
<b>Paper BC 3.2(a)</b>				
<b>Subject – Fundamentals of Financial Management</b>				
Units	Topics	Detail	Month	Method/ techniques
1	Introduction	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.	August (4 Weeks)	PPT/ Lecture/ Videos
2	Investment Decisions	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.	September (4 weeks)	PPT/ Lecture/ Videos
3	Financing Decision	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity	October (4 weeks)	PPT/ Lecture/ Videos

		capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Leverage- Operating, Financial & Degree of Leverage. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, Traditional Approach and MM Hypothesis). Determinants of capital structure		
4	Dividend Decisions	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice. (valuation of work-in-progress, joint and by-products)	November (4 weeks)	PPT/ Lecture/ Videos
5	Working Capital Decisions	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management	February (3 week)	PPT/ Lecture/ Video

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<b>Government College Reckong Peo (HP)</b>				
<b>Teaching Plan</b>				
<b>B. Com 3rd Year</b>				
<b>Paper BC 3.3</b>				
<b>Subject - Entrepreneurship</b>				
Units	Topics	Detail	Month	Method/ techniques
1	Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship	August (4 Weeks)	PPT/ Lecture/ Videos
2	Entrepreneurship and Micro, Small and Medium Enterprises	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution	September (4 weeks)	PPT/ Lecture/ Videos

3	Functions of business	Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund	October (4 weeks)	PPT/ Lecture/ Videos
4	Sources of business ideas and tests of feasibility	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	November (4 weeks)	PPT/ Lecture/ Videos
5	Mobilising Resources	Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems	February (3 week)	PPT/ Lecture/ Video

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<b>Government College Reckong Peo (HP)</b>				
<b>Teaching Plan</b>				
<b>B. Com 3rd Year</b>				
<b>Paper BC 3.3</b>				
<b>Subject - International Business</b>				
Units	Topics	Detail	Month	Method/ techniques
1	Introduction to International Business and International Business Environment	A) Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. B) International Business Environment: National and foreign environments and their components - economic, cultural and	August (4 Weeks)	PPT/ Lecture/ Videos

		Environment political-legal environments		
2	Theories of International Trade and International Organisations and Arrangements	<p>a) Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail ) ; Balance of payment account and its components.</p> <p>b) International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).</p>	September (4 weeks)	PPT/ Lecture/ Videos
3	Regional Economic Co-operation and International Financial Environment	<p>a. Regional Economic Co-operation: Forms of regional groupings; ntegration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .</p> <p>b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective</p>	October (4 weeks)	PPT/ Lecture/ Videos
4	Organisational Structure for International Business Operations and Developments and Issues in International Business	<p>a. Organisational structure for international business operations; International business negotiations.</p> <p>b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations</p>	November (4 weeks)	PPT/ Lecture/ Videos
5	Foreign Trade Promotion Measures and Financing of Foreign Trade and Payment Terms	<p>a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.</p> <p>b. Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfaiting, Banker’s</p>	February (3 week)	PPT/ Lecture/ Video

		Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account		
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