

Lesson Plan of the Teachers in the Department of Commerce
CCF SYSTEM

Semester 2

Cost Accounting I (Major Paper 2)

Unit	Topic	Teacher's Name
1	Introduction	SG
2	Material costs	TS, DM
3	Employee cost and incentive system	LD, AD
4	Accounting for overhead	SG
5	Cost Statement	SDM

Marketing Management and Human Resource Management (Minor Paper 2)

Module 1: Marketing Management

Unit	Topic	Teacher's Name
1	Introduction	PR
2	Market Segmentation	SD
3	Product	AD
4	Pricing and Distribution	TS
5	Promotion and Recent developments in marketing	LD

Module: Human Resource Management

Unit	Topic	Teacher's Name
1	Nature and Scope	SDM
2	Human Resource planning	DM
3	Recruitment and Development	SG
4	Training and Development	AD
5	Job Evaluation and Performance Appraisal	DM

Macroeconomics (IDC/MDC) Paper 2

Unit	Topic	Teacher's Name
1	Basic Concepts	DD
2	National Income	MD
3	Determination of equilibrium income in Simple Keynesian Model	DD
4	Money and Inflation	MD
5	Public Finance	DD, MD

Information Technology and its Application (SEC) Paper 2**Module 1 (Theory)**

Unit	Topic	Teacher's Name
1	Fundamental of Computer	AD
2	Internet Services and Security measure	SG
3	Current Computing Paradigm	PR
4	Business data handling	DM
5	Act 2000 and cyber crime	KT

Module 2 (Practical)

Unit	Topic	Teacher's Name
1	Word Processing	KT
2	Spreadsheet	AD
3	Presentation	DM

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Semester 4

FINANCIAL ACCOUNTING-2 (Major Paper 5)

Unit	Topic	Teacher's Name	Hours
1	Consignment	LD	10
2	Branch accounting	TS	14
3	Hire purchase and instalment payment system	AD	8
4	Departmental accounts	SG	8
5	Insurance claim	SDM	8
6	Partnership	DM	12

Direct Tax – II and e-filing of tax return (MAJOR PAPER 6)

Module 1: Direct Tax – II

Unit	Topic	Teacher's Name	Hours
1	a) income of other persons include in assesses total income b) set off and carry forward of losses	AD	5
2	Deductions from gross total income and rebate	TS	7
3	Computation of total income and tax payable	SG	12
4	Tax Management -I	PR,DM,LD	11
5	Tax Management -II	SDM	10

Module: e-filing of tax return (Practical)

Unit	Topic	Teacher's Name	Hours
1	a) Preparation and submission of Income Tax Returns (ITR-1) offline/online for individual taxpayer (e-filing with or without EVC) b) View Form 26AS, Annual Information Statement (AIS), Taxpayer Information Summary (TIS), Uploading of return, View e-file returns, e-verification. c) Use of tax calculator (including calculation of interest U/S 234A, 234B, 234C). d) e-payment of tax (including generation of ITNS 280)	TS, SG, AD	30

E-Commerce & Business Communication (MAJOR PAPER 7)

Module-1: E-Commerce

Unit	Topic	Teacher's Name	Hours
1	Introduction	SD	5
2	E-Commerce Business Model	PR	7
3	E-Payment System	DM	8
4	New Trends in E-Commerce	DK	8

Module 2: Business Communication

Unit	Topic	Teacher's Name	Hours
1	Introduction	DD	4
2	Types of Communication	MD	8
3	Tools Of Communication	DD, MD	8
4	Drafting	SG	12

BUSINESS REGULATORY FRAMEWORK (MAJOR PAPER 8)

Unit	Topic	Teacher's Name	Hours
1	Introduction to Business law	SDM	5
2	The Indian Contract Act, 1872	DM, KT	20
3	The Sale of Goods Act, 1930	SG	10
4	A. The Partnership Act, 1932 B. The Limited Liability Partnership Act, 2008	TS	15
5	Consumer Protection Act, 2019	SD	10

SALES MANAGEMENT (M2) (MINOR PAPER)

Unit	Topic	Teacher's Name	Hours
1	Sales Organization	SG	12
2	Designing the Sales Force	LD	12
3	Managing the Sales Force	SDM	12
4	Personal Selling and Salesmanship	TS	12
5	Marketing Channels and Selection	SD	12

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Semester 6

Indirect Tax (Major paper 12)

Unit	Topic	Teacher's Name	Hours
1	Basic concept of indirect tax and GST	SG	5
2	Taxable event and supply	TS	7
3	Leavy of GST and Exemption from GST	DM	3
4	Time of supply of goods	SY	8
5	Place and value of supply	DM	7
6	Input tax credit and computation of GST liability	AD	10
7	Registration	TS	3
8	Composition leavy and payment of tax	SG	5
9	Basic concept and valuation	LD	10
10	Baggage	TS	2

Auditing & Assurance (Major paper 13)

Unit	Topic	Teacher's Name	Hours
1	Concept, need, and purpose of audit	LD	8
2	Audit strategy, procedures, and Techniques	PR	10
3	Risk assessment and internal control system	PR	8
4	Vouching, verification, valuation, and audit of some items of income statement and balance sheet	SD	10
5	Audit of limited companies	LD	12
6	Audit report and certificate	SG	6
7	Other thrust areas	TS	6

Financial Management (Major paper 14)

Unit	Topic	Teacher's Name	Hours
1	Introduction and basic concepts	SG, DM	6
2	Sources of financial and cost of capital	TS	10
3	Financial decision: EBIT-EPS; leverage and capital structure theories	AD	10
4	Investment Decision: working capital	SY, DM	12
5	Investment Decision: Capital expenditure	SG	14
6	Dividend Decision	LD,TS	8

Indian Financial System (Major paper 15)

Unit	Topic	Teacher's Name	Hours
1	An overview of the IFS	DD	4
2	Indian Financial Market	MD	4
	Money market	DD	8
	Capital market	MD	14
3	Banking and other financial Institutions	DD	14
4	Financial Services	SY	8
5	Investor's Protection	SY	8

Marketing Communications (Minor paper)

Unit	Topic	Teacher's Name	Hours
1	Introduction to communication process	SG	12
2	Communication Mix	SG, SDM	12
3	Advertising Process	DM	12
4	Impact of advertising	AD	12
5	Sales Promotion	SD	12

Retail Management and Marketing of services (Minor paper)

Unit	Topic	Teacher's Name	Hours
1	Introduction to Retailing	SG	10
2	Retailing in India	SG	10
3	Retail Formats	PR	10
4	Introduction to services Marketing & services and economy of a country	AD	10
5	Service Marketing Management	DM	10
6	Service Marketing in Non-profit organisations	SY	10

Rural Marketing and International Marketing (Minor paper)

Unit	Topic	Teacher's Name	Hours
1	Rural marketing and environment	SG	10
2	Rural Consumer	AD	10
3	Marketing of agricultural products	DM	10
4	Introduction of international market	PR	10
5	International pricing	DM	10
6	Import and export policies and practices in India	SY	10

