**Mr. Naresh Associate Professor of Commerce**

**Month Wise Lecture Plan of B.Com. – I Semester I**

**BC-101 FINANCIAL ACCOUNTING**

**October & November**

- Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

**December**

Capital and Revenue: Concept and classification of income; expenditure; receipts. Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

**January**

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Accounts of Non-profit Organizations.

**February**

Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock.

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**Month Wise Lecture Plan of B.Com. – I Semester I**

**PRINCIPLES OF BUSINESS MANAGEMENT**

**September & October**

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business. Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination. Management: as Science, Art and profession. Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach; Management thought in ancient India.

**November**

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives. Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization. Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation. Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

**December**

Staffing: meaning, importance & scope of staffing.

**January**

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation. Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

**February**

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

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**Month Wise Lesson Plan of B.Com. – II Semester III**

**RURAL MARKETING**

**September and October**

Rural Marketing: meaning, nature, characteristics; opportunities and challenges to rural markets in India; Socio-cultural, economic, demographic, technological and other environmental factor affecting rural marketing

**November**

rural consumer behaviour; segmentation of rural market

**December**

strategies for rural marketing; rural marketing mix; difference in rural and urban market; problems in rural marketing; Strategies for rural marketing.

**January**

Product planning, pricing, promotion and management of distribution channels for marketing of durables and non-durables in rural areas; Planning and organizing personnel selling in rural markets

**February**

Innovation in rural market; E-commerce in rural markets, e-chaupal & other similar initiatives in rural markets.