#### || Jai Sri Gurudev||

## Sri Adichunchanagiri First Grade College

## Channarayapatna-573116

### **Department of Commerce**

#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

Course Code: B.Com. 1.2

Paper name: Management Principles and Applications

Program : B.Com

Class : I SEM (DSC) Total Hours: 56 hours

Name of the faculty: NARASIMHAMURTHY P
Duration: September to December

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Introduction to Management Introduction-Meaning and importance of Management-Managerial Functions- Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo- Classical theories-Modern organizational theories.	12	Lectures/Video s / Seminars/Proje ct/ Group discussion/ Assignment	First week of Sep to Third week of Sep 2023
	Module No. 2: Planning Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.	10		Fourth week of Sep to Second week of Oct 2023

02.	Module No. 3: Organizing	12	Lectures/Videos	First week of Nov to Third week of Nov 2023
	Introduction-Meaning-Concept and Process of Organizing — An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.  Module No. 4: Staffing and Leading Introduction-Staffing:Concept Staffing Process; Motivation: Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need- HierarchyTheory-Hertzberg'sTwo-factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership),Transactional leadership, Transformational Leadership, Transforming Leadership;	12	Seminars/Project Groupdiscussion/ Assignment	Forth week of Nov to Second week of Dec 2023
	Module No. 5: Controlling and Coordination  Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control — Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.			Third & Fourth week of Dec 2023
03.	Revision		Last we	eek of December 2023

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

Course Code: B.Com. 1.3
Paper name: Principles of Marketing

Program : B.Com

Class : I SEM (DSC) Total Hours: 56 hours

Name of the faculty: SRIDHAR A N

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Introduction to Marketing Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want- Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance- Micro and Macro Environment.  Marketing Management-Meaning-importance.  Module No. 2: Consumer Behaviour & Market segmentation  Consumer Behaviour: Nature and Importance- Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept- Importance and bases; Product differentiation vs. market segmentation.  Marketing Mix: Product-Price-Place & Promotion.	12	Lectures/Video s / Seminars/Proje ct/ Group discussion/ Assignment	First & Second week of Sep 2023  Third week to Second week of Oct 2023

02.	Module No. 3: Product and Pricing	12	Lectures/Video	First & Third week of Nov 2023
	<b>Product:</b> Concept and importance-Product		s/	2023
	classifications-Concept of product mix; Branding-		Seminars/Proje	
	packaging and labelling; Product-Support Services;		ct/ Group	
	Product life-cycle; New Product Development		discussion/	
	Process; Consumer adoption process. Pricing:		Assignment	
	Significance. Factors		8	
	affecting price of a product. Pricing policies and			
	strategies.			
	Module No. 4: Promotion and Distribution			Fourth week to
	<b>Promotion:</b> Nature and importance of promotion;	12		Second week of Dec 2023
	Communication process; Types of promotion:			Dec 2023
	advertising, personal selling, public relations & sales			
	promotion, and their distinctive characteristics;			
	Promotion mix and factors affecting promotion mix			
	decisions. Distribution Channels and Physical			
	<b>Distribution:</b> Channels of distribution - meaning and			
	importance; Types of distribution channels;			
	Functions of middle man; Factors affecting choice of			
	distribution channel; Wholesaling and retailing;			
	Types of Retailers; e-retailing,			
	Physical Distribution			
	Module No. 5: Recent Developments in	08		
	Marketing			Third week of
	Social Marketing, online marketing, direct			December 2023
	marketing, services marketing, green marketing,			
	Rural marketing; Consumerism, Search Engine			
	Marketing-Mobile Marketing- Marketing			
	Analytics-Social Media Marketing-Email			
	Marketing-Live Video Streaming Marketing-			
	Network Marketing, any other recent developments in			
	Marketing			
	Revision			Last week of December

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

Course Code: B.Com.3.3

Paper name: Cost Accounting

Program : B.Com

Class : III SEM (DSC) Total Hours: 56 hours

Name of the faculty: SRIDHAR A N

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
	Module No. 1: Introduction to Cost Accounting Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Costand Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on		Lectures/Video s/Seminars/Pro j ect/ Group discussion/ Assignment	First & Second week of Sep 2023
	Cost Sheet, Tenders and Quotations.  Module No. 2: Material Cost  Materials: Meaning, Importance and Types of  Materials – Direct and Indirect Material Materials  material control Inventory control Technique of inventory control, problems onlevel setting and  EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store	10		Second week of Sep to Second week Oct 2023

keeper,pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and			
Weighted Average Price Methods – Problems.			
Module No. 3: Employee Cost Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover-Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment:  Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.  Module No. 4: Overheads Cost		s/Seminars/Proj ect/ Group discussion/ Assignment	Third week of Oct to Second week of Nov 2023  Third week of Nov to First week of Dec 2023
Overheads:  Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.  Module No. 5: Reconciliation of Cost and Financial Accounts	12		First & Second week of Dec 2023

	Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.	
03.	Revision	Third & Fourth week of December 2023

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1) Course Code: B.Com.3.1

**Paper name: Corporate Accounting** 

Program : B.Com

Class :III SEM (DSC) Total Hours: 56 hours

Name of the faculty: NARASIMHAMURTHY P
Duration: September to December

Sl.No.	Topics Covered	No. of Lectu re Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Underwriting of Shares Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting;Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liabilityinrespect of underwriting contract – when fully underwritten and partially underwritten –	10	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	First & Second week of Sep 2023
	with and without firm underwriting problem.  Module No. 2: Profit Prior to Incorporation  Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.	10		Third week to Second week of Oct 2023

02.	Module No. 3 Valuation of Intangible Assets Introduction - Valuation of Goodwill –factors	10	Lectures/Video s/Seminars/Proj	Third week of Oct to Second
				week of Nov 2023
	influencing goodwill, circumstances of valuation		ect/ Group	
	of goodwill- Methods of Valuation of Goodwill:		discussion/	
	Average Profit Method, Capitalization of average		Assignment	
	Profit Method, Super Profit Method, Capitalization of Super Profit Method, and			
	Annuity Method-Problems. Brand valuation and			
	Intellectual Property Rights (IPR).			
	intercetual i roperty Rights (ii R).			Third & Fourth
	Module No. 4: Valuation of Shares Introduction -			week of Nov
	Meaning – Need for Valuation – Factors Affecting	10		2023
	Valuation – Methodsof Valuation: Intrinsic Value			
	Method, Yield Method, Earning Capacity Method,			
	Fair Value of shares. Rights Issue and Valuation			
	of Rights Issue, Valuation of Warrants.			
	Module 5: Financial Statements of Companies	16		
	Statutory Provisions regarding preparation of			
	financial statements of companies as per schedule			
	III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at			
	source – Advance payment of Tax – Provision			
	for Tax – Depreciation –			
	Interest on debentures – Dividends – Rules			Fourth week of
	regarding payment of dividends – Transfer to			Nov to Second
	Reserves – Preparation of Statement of profit and			week of 2023
	loss and Balance Sheet.			
03.	Revision	Third	& Fourth week of	December 2023

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

Course Code: COM H 1

Paper name: HUMAN RESOURES DEVLOPMENT

Program : B.Com

Class : V SEM (DSE) Total Hours: 45 hours

Name of the faculty: PAVAN H G

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Conceptual Analysis of HRD 08 Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.  Module No. 2: Frame Work of Human Resource Development 10 Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.	10	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Fist week & Second week of Sep  Third week of Sep to Third week of Oct

02.	Module No. 3: Evaluating HRD Programs Introduction Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.	08	ect/ Group	Fourth week of Oct to Second week of Nov
	Module No. 4: Management Development Introduction - Employee counselling and wellness services – Counselling as an HRD Activity Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resource	9		
			discussion/	
			Assignment	
	Module No. 5: HR Performance 10 Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development	10		Second Week of Nov to First week of Dec
03.	Revision		Second Wee	ek of December

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

**Course Code: COM .5.1** 

Paper name: Financial Management

Program : B.Com

Class : V SEM (DSE) Total Hours: 45 hours

Name of the faculty: PAVAN H G

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Introduction to Financial Management Introduction – Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function - Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning—Meaning—Need — Importance -Steps in financial Planning—Principles of a sound financial plan and Factors affecting financial plan  Module No. 2: Time Value of Money Introduction—Meaning of time value of money-time preference of money- Techniques of time value of money:  Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow—and Annuity. Doubling Period-Rule 69 and 72.	12	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Fist week & Second week of Sep  Third week of Sep to Third week of Oct

02.	Module No. 3: Financing Decision Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.	14		Fourth week of Oct to First week of Nov
	Module No. 4: Investment Decision Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal Rate of Return and Profitability Index-Problems.	12	uiscussioii/	Second Week of Nov to First week of Dec
	Module 5: Working Capital Management Introduction-Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs — Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only)	12		Third & Fourth week of Dec
03.	Revision		Last wee	ek of December

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

Course Code: COM H 1

Paper name: : Principles and Practice of Auditing

Program : B.Com

Class : V SEM (DSE) Total Hours: 45 hours

Name of the faculty: SWATHI J A

Sl.No.	Topics Covered	No. of Lecture	Methodology/	Time period
		Hours	pedagogy	
01.	Module No. 1: Introduction to Auditing 10 Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.	08	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	
	Module No. 2: Risk Assessment and Internal Control 12 Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.	10		Sept to First week of Oct 2023

02.	Module No. 3: Verification and Valuation of Assets and Liabilities 12 Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities	08	ect/ Group	Third & Fourth week of Oct 2023
	Module No. 4: Company Audit and Audit of other Entities 13 Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions - Government - Local Bodies - Cooperative societies - hotels - hospitals - clubs	9	discussion/ Assignment	Third week Oct to second week of Nov 2023
	Module 5: Audit Report & Professional Ethics 13 Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics	10		Third week of Nov to Second week of Dec
03.	Revision		Second Wee	ek of December

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

Course Code: COM H 1

Paper name: : GST-Law & Practice

Program : B.Com

Class : V SEM (DSE) Total Hours: 45 hours

Name of the faculty: SWATHI J A

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
	Module No. 1: Introduction to GST 08 Introduction- Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017-Feature and Important definitions.  Module No. 2: GST Registration and Taxable Event 10 Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types composite supply	08	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	First & Second week of Sept 2023  Third week of Sep to Second week of Oct 2023

02.	Module No. 3: Input Tax Credit 08 Input Tax Credit -	08	ect/ Group	
	Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.			Third week of Oct to Second week of Nov 2023
	Module No. 4: GST Assessment 10 Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.	9	1:	Third week of
			discussion/ Assignment	Nov 2023
	Module No. 5: Valuations of Goods and Services Under GST 09 Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST			
		10		Third week of Nov to Second week of Dec 2023
03.	Revision		Last week of	December 2023

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

Course Code: : B.Com. 2.6a

(Open Elective Course)

**Paper name:** Financial Environment

Program : BA

Class : II SEM (DSE) Total Hours: 42 hours

Name of the faculty: PAVAN H G

Duration: February to may

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Fundamentals of India Economy 10 Introduction - Production & Cost-Demand & Supply- Perfect & Imperfect CompetitionMonopoly-National Income Accounting-Business Cycle-Open Economy- Utility theoryGDP-GNP-impact- other Marco financial	10	s/Seminars/Proj	Second week to Fourth week of Feb 2024
	Module No. 2: Monetary Policy 08 Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo- Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit ratesdesign & issues of monetary policy-LAF - RBI Role, functions and its Governance	08		First & Second Week of March 2024

02.	Module No. 3: Fiscal Policy 08 Introduction - Meanings- objectives- public expenditure-public debt-fiscal & budget deficitKeynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.	08	ect/ Group	Third & Fourth week of March 2024
	Module No. 4: Inflation, Unemployment and Labour market 08 Introduction - Inflation: Causes of rising & falling inflation-inflation and interest ratessocial costs of inflation; Unemployment – natural rate of unemployment-frictional & wait unemployment. Labour market and its interaction with production system; Phillips curvethe trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational	08		First & Second week of April 2024
			discussion/ Assignment	Third & Fourth Week of April 2024
	Module 5: Financial Sector Reforms: 08 Introduction - Financial sector reforms - Recommendation & action taken - SARFESI ActNarasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-missionobjectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.	08		
03.	Revision		First we	ek of May 2024

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### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

**Course Code:** COM 5.2

Paper name: Income tax law and practice -I

Program : B. Com

Class : V SEM (DSC) Total Hours: 60 hours

Name of the faculty: SRIDHAR A N

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Basic Concepts of Income Tax Introduction – Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of	12	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	
	individuals under section 10 of the Income Tax Act, 1961.  Module No. 2: Residential Status and Incidence of Tax  Introduction – Residential status of an individual.  Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.	10		Third week to Second week of Oct 2023

Module No. 3: Income from Salary Introduction - Meaning of Salary -Basis of charge Definitions—Salary, Perquisites and profits in lieu of salary - Provident Fund —Transferred balance Retirement Benefits — Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary	18	Lectures/Video s/Seminars/Proj ect/ Group discussion/ Assignment	Third week to Second week of Nov 2023
Module No. 4: Income from House Property Introduction - Basis for charge - Deemed owners - House property incomes exempt from tax, composite rent and unrealized rent. Annual Value – Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House	10		Third week to First week of Dec 2023
Module No. 5: Tax Deduction at Sources & Advance Tax Ruling Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement — Theory and Problems; Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. Deductions under Sections 80C,	10		Second & Third week of Dec 2023
80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals  Revision		Fourth week of	December 2023

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#### LESSION PLAN FOR THE ACADEMIC YEAR 2023-24(NEP)

(Annexure-1.2) Criterion 01 (Metric- 1.1.1)

Course Code: COM M1

Paper name: Retail Management

Program : B.Com

Class : V SEM (DSE) Total Hours: 45 hours

Name of the faculty: NARASIMHAMURTHY P
Duration: September to December

Sl.No.	Topics Covered	No. of Lecture Hours	Methodology/ pedagogy	Time period
01.	Module No. 1: Introduction to Retailing Introduction – Meaning and Definition Characteristics of Retailing -Functions of Retailing- Types ofRetailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.	1: Introduction to Retailing  — Meaning and Definition Characteristics  Functions of Retailing- Types  Forms of Retailing based on Retail Theories- Wheel of Retailing- ycle- Retail Business in India.  actor- Present Indian retail scenario.	s/Seminars/Proj ect/ Group discussion/	First & Second week of Sep 2023
	Module No. 2: Consumer Behaviour in Retail Business Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan –Implementation – Risk Analysis.	10		Third week to First week of Oc 2023

02.	Module No. 3: Retail Operations Factors	10	Lectures/Video	Third week of
	Influencing location of Store - Market Area Analysis		s/Seminars/Proj	Oct to First week of Nov 2023
	- Trade Area Analysis - Rating		ect/ Group	
	Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management. Module No. 4: Retail Marketing Mix		discussion/ Assignment	
	<b>Product</b> : Decisions Related to Selection of Goods (Merchandise Management	07		Second & Third week of Nov 2023
	Revisited) Decisions Related to Delivery of Service.			2023
	Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing.			
	Place: Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies. Promotion: Setting objectives – Communication Effects - Promotional Mix. Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods. Module No. 5: Impact of Information Technology in Retailing			Fourth week of Nov to Second week of Dec 2023
	Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking - EDI - Bar Coding - Electronic Article Surveillance Electronic Shelf Labels - Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.	10		
03.	Revision	Third	& Fourth week of	December 2023