**Academic Year: 2022-23**

**26th August to 13th Dec 2022 : BCP (III)-CAB (Lab 2credit (Four labs) : BCP (III)–Company Law (Theory 5 credit + 3 Credit)**

**5th Jan to 5th March 2023 : BCH (IV)-CAB (Lab 3.5 credit (Seven labs) + Theory 2 credit)**

**: BCH (VI)-Auditing and Corporate Governance (Theory 3 credits)**

**Name of Teacher: Dr. Divya Sharma**

**Course: B.Com CBCS Semester: III**

**Paper BC 3.1: Company Law Paper Code: 52414303**

**Theory : 5 Credit hrs. (Five Lectures)**

**Subject Objectives**: To familiarize the students with various provisions and procedures of company law and to give an insight into relevant case laws.

**LESSON PLAN (for the year 2022-23 Aug to Dec.)**

**(Unit-wise)**

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| **UNIT/ Lectures and Labs Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| UNIT1 : Introduction of Company Law  (15 lectures ) | Meaning and Character of Company  Lifting of corporate veil  Administration of company law  Types of companies  Formation of company  Online registration of company  Promoter and his legal position | * Lecture and discussion * Problem solving * Use of flow charts and comparative charts * Case studies | \*Students able to understand the concept of companies and its registration procedure  \*Develop understanding about promoters  \* Understanding for lifting of corporate veil | Evaluation through  Quiz  One word question/answer session and written assignment |
| UNIT 2 : Documents and shares (13 lectures) | Memorandum of Association  Article of Association  Alteration  Doctrine of indoor management and constructive notice  Various types of Prospectus  Misstatement in prospectus  Allotment, call and forfeiture of shares  Bonus share  Transfer , transmission of shares  Buyback of shares  D-Mat system | \*Lecture and discussion  \*Problem solving with the help of black-board  \* Use of flow charts and comparative charts  \*Case studies  \*Use of Templates | \*Develop conceptual understanding of importance and difference in MOA and AOA  \*Utility of different doctrines to safeguard out interest.  \*Rational of prospectus.  \*Understanding the various aspects of shares issue, call and forfeiture  \*Able to make difference between transfer and transmission  \*Understanding about buyback of shares  \*Understanding of D-Mat system | Evaluation through test, presentation and assignment |
| UNIT3 : Management (12 lectures) | Directors: types, Appointment, removal, powers and duties, legal position  Committees: BOD, Audit, Nomination and remuneration, stakeholder relationship, CSR  DIN  Key Managerial personnel | \*Lecture and discussion  \*Problem solving with the help of black-board  \* Use of flow charts and comparative charts  \*Case studies  \*Use of Templates | \*Develop understanding about all aspects of director  \*Developing understanding of various committees | Evaluation through test, presentation and assignment |
| UNIT 4 : Company Meetings (10 lectures) | Meetings: Types, convening and conduct of meetings  Valid meeting: requisites, agenda, chairman, quorum, proxy, resolution, minutes  Postal ballot  Meeting via video conferencing  E voting | \*Lecture and discussion  \*Problem solving with the help of black-board  \* Use of flow charts and comparative charts  \*Case studies  \*Use of Templates | Develop understanding of meetings took place in company | Evaluation through assignment, test and MCQ |
| UNIT 5 : Dividends, Audit and Winding up (15 lectures) | Provisions related to payment of dividend  Company audit, provisions relating to audit, auditor’s Qualification, appointment, rotation, report  Concepts and mode of winding up | \*Lecture and discussion  \*Problem solving with the help of black-board  \* Use of flow charts and comparative charts  \*Case studies  \*Use of Templates | \*Understanding dividend, audit and winding up concepts  \*Learning working with auditors and liquidators | Evaluation through Presentation and assignments |

**Suggested Readings:**

1. Kuchhal M C, Corporate Laws, Shri Mahaveer Book Depot, New Delhi.

2. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

3. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.

4. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman’s Allied Services (P) Ltd., New Delhi.

5. Singh, Harpal, Indian Company Law, Galgotia Publishing, Delhi.

6. Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, New Delhi

**Course: B.Com CBCS Semester: III**

**Paper BC 3.1: Company Law Paper Code: 52414303**

**Theory : 3 Credit hrs. (Three Lectures)**

**Subject Objectives**: To familiarize the students with various provisions and procedures of company law and to give an insight into relevant case laws.

**LESSON PLAN (for the year 2022-23 Aug to Dec.)**

**(Unit-wise)**

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| --- | --- | --- | --- | --- |
| **UNIT/ Lectures and Labs Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| UNIT1 : Introduction of Company Law  (15 lectures ) | Meaning and Character of Company  Lifting of corporate veil  Administration of company law  Types of companies  Formation of company  Online registration of company  Promoter and his legal position | * Lecture and discussion * Problem solving * Use of flow charts and comparative charts * Case studies | \*Students able to understand the concept of companies and its registration procedure  \*Develop understanding about promoters  \* Understanding for lifting of corporate veil | Evaluation through  Quiz  One word question/answer session and written assignment |
| UNIT 2 : Documents and shares (13 lectures) | Memorandum of Association  Article of Association  Alteration  Doctrine of indoor management and constructive notice  Various types of Prospectus  Misstatement in prospectus  Allotment, call and forfeiture of shares  Bonus share  Transfer , transmission of shares  Buyback of shares  D-Mat system | \*Lecture and discussion  \*Problem solving with the help of black-board  \* Use of flow charts and comparative charts  \*Case studies  \*Use of Templates | \*Develop conceptual understanding of importance and difference in MOA and AOA  \*Utility of different doctrines to safeguard out interest.  \*Rational of prospectus.  \*Understanding the various aspects of shares issue, call and forfeiture  \*Able to make difference between transfer and transmission  \*Understanding about buyback of shares  \*Understanding of D-Mat system | Evaluation through test, presentation and assignment |
| UNIT3 : Management (12 lectures) | Directors: types, Appointment, removal, powers and duties, legal position  Committees: BOD, Audit, Nomination and remuneration, stakeholder relationship, CSR  DIN  Key Managerial personnel | \*Lecture and discussion  \*Problem solving with the help of black-board  \* Use of flow charts and comparative charts  \*Case studies  \*Use of Templates | \*Develop understanding about all aspects of director  \*Developing understanding of various committees | Evaluation through test, presentation and assignment |

**Suggested Readings:**

1. Kuchhal M C, Corporate Laws, Shri Mahaveer Book Depot, New Delhi.

2. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

3. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.

4. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman’s Allied Services (P) Ltd., New Delhi.

5. Singh, Harpal, Indian Company Law, Galgotia Publishing, Delhi.

6. Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, New Delhi

**Name of Teacher: Dr. Divya Sharma**

**Course: B.Com CBCS Semester: III**

**Paper BC 3.4(a): Computers Applications in Business (SEC) Paper Code: 52413302**

**Labs: 2 Credit hrs. (Four Practical Labs)**

**Subject Objectives**: To familiarize the students with commonly used applications software. To give an insight into utility of computer in our professional life and terminologies used in computer. To equip the students with computational skills using ICT tools.

**LESSON PLAN (for the year 2022-23 Aug to Dec.)**

**(Unit-wise)**

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| --- | --- | --- | --- | --- |
| **UNIT/ Lectures and Labs Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| UNIT1 : Data Processing, Networking and Recent Trends in Computing  ( 3 labs) | Basic internet terminology  Recent trends in computing | * Lecture, discussion and Lab sessions * Practical lab on introduction of computer and its parts | \* \*Getting familiarized with the internet by hand on practice on internet | Evaluation through  Quiz  One word question/answer session and written assignment |
| UNIT 2 : Word Processing(12 Labs) | Introduction of word processing  Working with word document  Word document linking with database and spreadsheet files  Printing | \*Hands on practice in Lab sessions  \*Problem solving with the help of black-board and lab session  \*Use of Templates and working with word documents | \*Learning working with word documents  \*Learning to edit text, mail merge, paragraph formatting tables, inserting pictures, video etc, printing documents and citations and referencing etc.  \*Appreciating the difference between header and head notes, footer and foot notes, referencing and citation etc  \*handle document creation for communication. | Evaluation through test, presentation, work book and assignment |
| UNIT3 : Preparing Presentation (5 labs) | Basics of presentations slides, templates, font, drawing editing and inserting  Transition and Animation  Hyperlinking  Media and design  Slide show | \*Lecture and discussion  \*Problem solving with the help of software  \*Preparation of presentations | acquire skills to create and make good presentations | Evaluation through test, presentation, work book and Assignment |
| UNIT 4 : Spread sheet and its business applications (20 labs) | Spreadsheet concepts: formatting, editing, printing, protection, handling formula and functions, controlling worksheet, charts and graphs  Functions: Mathematical  Statistical  Financial  Logical  Date and Time  Lookup & references  Database  Text  Error  Creating Business spreadsheets:  Loan  Payroll  Depreciation  Capital budgeting  Ratio analysis  Frequency analysis  Correlation and regression  Pivot table | \*Lecture, discussion during Lab sessions  \*Problem solving with the help of black-board  \*Use of Case- study Method for explaining and solving real life problems | \*Develop understanding and skill to make various computations in the area of accounting and finance and represent the business data using suitable charts.  \*Student now able to manipulate and analyse the business data for better understanding of the business environment and decision making | Evaluation through Assignment, workbook, test and MCQ |
| UNIT 5 :Database Management system (20 labs) | ER model, Concepts of Keys, Integrity rules, Mapping,  SQL: Quarries, embedded queries  DBMS Software: tables, relations, query, forms, report, modules etc. | \*Lecture, discussion during Lab session  \*real life problem solving with the help of software | \*Learning working with multiple tables (database)  \*Learning to create database, establish relationship, query, form and generate report  \*understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software. | Evaluation through Presentation, workbook assignments |

**Suggested Readings:**

* Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
* Jain Hem Chand and Tiwari H. N. (2019), Computer Applications in Business, Taxmann
* Madan Sushila, Computer Applications in Business, Scholar Tech Press.
* Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company
* Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann
* Wayne Winston, Data Analysis & Business Modeling, PHI.

**Name of Teacher: Dr. Divya Sharma**

**Course: B.Com(Hons) CBCS Semester: IV**

**Paper BCH 4.3: Computers Applications in Business Paper Code: 22411403**

**Theory + Lab : 2 Credit hrs. (Two Lectures) + 2 Credit hrs. (Four Practical)**

**Subject Objectives**: To familiarize the students with commonly used applications software. To give an insight into utility of computer in our professional life and terminologies used in computer. To equip the students with computational skills using ICT tools.

**LESSON PLAN (for the year 2022-23, Jan to June)**

**(Unit-wise)**

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| --- | --- | --- | --- | --- |
| **UNIT/ Lectures and Labs Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| UNIT1 : Data Processing, Networking and Recent Trends in Computing  (3 labs) | Computing concepts | * Lab sessions * Use of flow charts, pictures, live examples from our daily life, display of computer parts in class * Practical lab on introduction of computer and its parts | \* \*Getting familiarized with the internet by hand on practice on internet | Evaluation through  Quiz  One word question/answer |
| UNIT 2 : Word Processing (12 Labs) | Working with word document  Word document linking with database and spreadsheet files  Printing | \*Lab sessions  \*Problem solving lab session  \*Use of Templates and working with word documents | \*Understanding word processing concepts  \*Learning working with word documents  \*Learning to edit text, mail merge, paragraph formatting tables, inserting pictures, video etc, printing documents and citations and referencing etc.  \*Appreciating the difference between header and head notes, footer and foot notes, referencing and citation etc  \*handle document creation for communication. | Evaluation through test, presentation, work book and assignment |
| UNIT3 : Preparing Presentation (5 labs) | Basics of presentations slides, templates, font, drawing editing and inserting  Transition and Animation  Hyperlinking  Media and design  Slide show | \*Lab discussion  \*Problem solving with the help of black-board  \*Use of Spread sheetfor estimation of components of cost of capital | acquire skills to create and make good presentations | Evaluation through test, presentation, work book and Assignment |
| UNIT 4 : Spread sheet and its business applications (15 lectures and 20 labs) | Spreadsheet concepts: formatting, editing, printing, protection, handling formula and functions, controlling worksheet, charts and graphs  Functions: Mathematical  Statistical  Financial  Logical  Date and Time  Lookup & references  Database  Text  Error  Creating Business spreadsheets:  Loan  Payroll  Depreciation  Capital budgeting  Ratio analysis  Frequency analysis  Correlation and regression  Pivot table | \*Lecture, discussion and Lab sessions  \*Problem solving with the help of black-board  \*Use of Case- study Method for explaining real life problems and its solutions | \*Develop understanding and skill to make various computations in the area of accounting and finance and represent the business data using suitable charts.  \*Student now able to manipulate and analyse the business data for better understanding of the business environment and decision making | Evaluation through Assignment, workbook, test and MCQ |
| UNIT 5 :Database Management system (15 lectures and 20 labs) | Concept of database, its management system, file handling systems, ER model, Concepts of Keys, Integrity rules, Mapping, Normalisation  SQL: Quarries, embedded queries  DBMS Software: tables, relations, query, forms, report, modules etc. | \*Lecture, discussion and Lab session  \*real life problem solving with the help of softwares | \*Understanding database concepts  \*Learning working with multiple tables (database)  \*Learning to create database, establish relationship, query, form and generate report  \*understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software. | Evaluation through Presentation, workbook assignments |

**Suggested Readings:**

* Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
* Jain Hem Chand and Tiwari H. N. (2019), Computer Applications in Business, Taxmann
* Madan Sushila, Computer Applications in Business, Scholar Tech Press.
* Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company
* Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann
* Wayne Winston, Data Analysis & Business Modeling, PHI.

**Name of Teacher: Dr. Divya Sharma**

**Course: B.Com(hons.) CBCS, Semester: IV**

**Paper BCH 4.3: Computers Applications in Business Paper Code: 22411403**

**Labs: 1.5 Credit hrs. (Three Practical)**

**Subject Objectives**: To familiarize the students with commonly used applications software. To give an insight into utility of computer in our professional life and terminologies used in computer. To equip the students with computational skills using ICT tools.

**LESSON PLAN (for the year 2022-23 Jan to June)**

**(Unit-wise)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **UNIT/ Lectures and Labs Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| UNIT1 : Data Processing, Networking and Recent Trends in Computing  ( 3 labs) | Basic internet terminology  Recent trends in computing | * Lecture, discussion and Lab sessions * Practical lab on introduction of computer and its parts | \*Getting familiarized with the internet by hand on practice on internet | Evaluation through  Quiz  One word question/answer session and written assignment |
| UNIT 2 : Word Processing(12 Labs) | Introduction of word processing  Working with word document  Word document linking with database and spreadsheet files  Printing | \*Hands on practice in Lab sessions  \*Problem solving with the help of black-board and lab session  \*Use of Templates and working with word documents | \*Learning working with word documents  \*Learning to edit text, mail merge, paragraph formatting tables, inserting pictures, video etc, printing documents and citations and referencing etc.  \*Appreciating the difference between header and head notes, footer and foot notes, referencing and citation etc  \*handle document creation for communication. | Evaluation through test, presentation, work book and assignment |
| UNIT3 : Preparing Presentation (5 labs) | Basics of presentations slides, templates, font, drawing editing and inserting  Transition and Animation  Hyperlinking  Media and design  Slide show | \*Lecture and discussion  \*Problem solving with the help of software  \*Preparation of presentations | acquire skills to create and make good presentations | Evaluation through test, presentation, work book and Assignment |
| UNIT 4 : Spread sheet and its business applications (20 labs) | Spreadsheet concepts: formatting, editing, printing, protection, handling formula and functions, controlling worksheet, charts and graphs  Functions: Mathematical  Statistical  Financial  Logical  Date and Time  Lookup & references  Database  Text  Error  Creating Business spreadsheets:  Loan  Payroll  Depreciation  Capital budgeting  Ratio analysis  Frequency analysis  Correlation and regression  Pivot table | \*Lecture, discussion during Lab sessions  \*Problem solving with the help of black-board  \*Use of Case- study Method for explaining and solving real life problems | \*Develop understanding and skill to make various computations in the area of accounting and finance and represent the business data using suitable charts.  \*Student now able to manipulate and analyse the business data for better understanding of the business environment and decision making | Evaluation through Assignment, workbook, test and MCQ |

**Suggested Readings:**

* Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
* Jain Hem Chand and Tiwari H. N. (2019), Computer Applications in Business, Taxmann
* Madan Sushila, Computer Applications in Business, Scholar Tech Press.
* Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company
* Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann
* Wayne Winston, Data Analysis & Business Modeling, PHI.

**Name of Teacher: Dr. Divya Sharma**

**Course: B.Com(hons.) CBCS, Semester: VI**

**Paper BCH 6.1: Auditing and Corporate Governance Paper Code:22411601**

**Labs: 3 Credit hrs. (Three Lectures)**

**Subject Objectives**: Understand the concept of corporate governance in organisation and its essence for management. Provide and assimilate information leading to failure of organisation and corporate scams. Comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad.

**LESSON PLAN (for the year 2022-23 Jan to June)**

**(Unit-wise)**

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| --- | --- | --- | --- | --- |
| **UNIT/ Lectures and Labs Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| UNIT 2 : Corporate Governance  ( 10 credits ) | Corporate governance: meaning, significance, principles and management  Theories and models  Independent director, board structure and committees  Role of rating agencies and whistle blowing concept | * Lecture, discussion * Flow chart. Study of theories and models in Chronological order * Live discussion with an independent director * Display templates of minutes, agenda etc. of any organisation | Understand the concept and essence of corporate governance  Understand the function of independent director and committees  Understand the concept rating agencies and whistle blowing | **MCQ**  **Test**  **Assignment**  **Web Search** |
| UNIT 3 : Major Corporate Governance Failure and International Codes  ( 10 credits ) | Corporate governance failure:  BCCI (UK)  Maxwell Communication (UK)  Enron (USA)  WorldCom (USA)  Andeson, WorldWide(USA)  Vivendi (France)  Satyam (India)  Kingfishers (India)  Corporate Codes:  Sir Adrian Cadbury Committee  OECD Principles  SOX Act | * Lecture, discussion * Study of corporate failure and scams in chronological order * Discussion on working of companies in India and Discussion on Adani Group of Companies (as per Hindenburg report) * Discussion on need and importance of corporate codes | Understand the core flaws in corporates which leads to scam.  How corporate governance can help the organisation to save itself from scam and failure  Understand the various corporate codes, its concept and importance | **MCQ**  **Test**  **Assignment**  **Web Search** |
| UNIT 4 : Corporate Governance Framework in India  ( 10 credits ) | Initiative and Reforms:  CII,  Kumar Mangalam Birla,  NR Narayana Murthy Committee,  Uday Kotak Committee  Regulatory Framework: Companies Act 2013, SEBI Regulations  Corporate Governance in banking and non-banking sector | * Lecture, discussion on initiatives and reforms undertook in chronological order * Discussion on relevant regulatory framework * Discussion on need and importance of corporate governance in banking and non-banking sectors | Understand the core recommendations of different committees.  How corporate emerged and accepted by corporate houses in India  Understand the various corporate codes, its concept and importance | **MCQ**  **Test**  **Assignment**  **Web Search** |

**Suggested Readings:**

1. Gupta C.B and Singhal Neha. Auditing and Corporate Governance, Scholar Tech Press
2. Kumar Anil, Gupta Loveleen, Arora Jyotsna Rajan. Auditing and Corporate Governance, Taxmann
3. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
4. Aruna Jha, Auditing. Taxmann Publication.
5. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
6. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
7. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters).
8. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education.
9. Erik Banks, Corporate Governance: Financial Responsibility, Controls and Ethics, Palgrave Macmillan.
10. N Balasubramanian; A Casebook on Corporate Governance and Stewardship, McGraw Hill Education.
11. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education.
12. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education.
13. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press.
14. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press.
15. Relevant Publications of ICAI on Auditing (CARO).
16. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.