

## Lesson plan 2024-25

Name: Dr. Gaurav Sisodia

Class: B.com III Semester

Subject: Basics of Retailing

MONTH	TOPICS
July	Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing;
August	Technology induction in retailing; Future of retailing in India. Types of Retailing: Stores classified by owners; Stores classified by merchandising categories;
September	Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope;
October	Retailing models – Franchiser - franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.
November	Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.
December	Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

## Lesson plan 2024-25

Name: Dr. Gaurav Sisodia

Class: B.com Vth Semester

Subject: Management Accounting

MONTH	TOPICS
July	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
August	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
September	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.
October	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio Analysis.
November	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning
December	Capital Budgeting: Meaning, nature, need, importance, appraisal methods, capital rationing.

## Lesson plan 2024-25

Name: Dr. Gaurav Sisodia

Class: B.com V<sup>th</sup> Semester

Subject: Taxation Law-I

MONTH	TOPICS
July	Income Tax: An introduction and Important Definitions,
August	Agriculture Income, Residential status and Incidence of Tax Liability, Exempted incomes.
September	Income from Salaries (including retirement benefits); Income from House property.
October	Profits and Gains from Business or Profession; Depreciation; Capital Gains.
November	Income from other sources, clubbing of incomes & aggregation of incomes.
December	Set off and Carry forward of Losses, Deductions to be made in computing total income.

# Lesson plan 2024-25

Name: Dr. Gaurav Sisodia

Class: MCom IIIrd Semester

Subject: Corporate Tax

MONTH	TOPICS
July	Meaning of company; Types of companies; Residential status and incidence of tax on companies.
August	Computation of Income of company under various heads
September	General provisions applicable to companies for computation of gross total income.
October	Deductions from gross total income as applicable to companies, computation of tax for various types of companies, Provisions of MAT; Assessment of Insurance Companies
November	Assessment of Charitable / Educational Institutions/ Religious Trust and Political Parties; Assessment of Non- Residents and advance ruling for non-residents.
December	Assessment of cooperative societies, Assessment of discontinued business, Double taxation relief.

# Lesson plan 2024-25

Name: Dr. Gaurav Sisodia

Class: MCom Ist Semester

Subject: Business analytics

MONTH	TOPICS
July	Business analytics: introduction, types of analytics, characteristics of analytics, business analytics, business intelligence; business analytics process and its relationship with decision making process;
August	Advantage of business analytics: informed decisions, developing distinct capability, creating competitive advantage, key attributes of analytical competitors.
September	Analytical methods and models: Descriptive analytics-overview of its tools and techniques, role in business analytics process and its importance in business decision making.
October	Predictive analytics-nature and type of modelling, basics of data mining and machine learning environment, role in business analytics process and its importance in strategic decision making. Prescriptive analytics: basics of its tools and modelling, role in business analytics process.
November	Business analytics in action: applicability and importance of business analytics in different areas financial analytics, human resource analytics, marketing analytics, health care analytics, supply chain analytics, sport analytics and analytics for Government and non-profit organization.
December	Developing analytics: statistician, data scientist and data engineer and their key features, skills required for analytics, big data and its analyst, important analytics software, major companies providing analytical solutions, job opportunities in business analytics.