

## Lesson Plan

Session 2025-26

Multidisciplinary Courses (MDC)

Subject: Fundamentals of Banking and Insurance (B.A. 2<sup>nd</sup> Sem)

<b>Course Learning Outcomes (CLO)</b>		
After completing this course, the student will be able to: 1. Know the basics of banking. 2. Understand the Indian banking system. 3. Understand the principles & regulation of insurance. 4. Learn about various types of insurance and claims settlement procedure.		
<b>Month</b>	<b>Particulars</b>	<b>Remarks</b>
January	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	Question-answering
February	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India– Functions, control of Credit by RBI, power of RBI; Recent trends in Indian banking system.	Question-answering Group discussion
March	Insurance: Concept, need and principles of insurance; Insurance and Economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims Settlement procedure; Regulatory Framework of Insurance.	Class test Presentation
April onwards	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy And claims settlement procedures.	Question-answering Class test Revision

Ankit Kumar

Assistant Professor of Commerce

M. K. Govt. College Sihma

## Lesson Plan

Session 2025-26

**BACHELOR OF COMMERCE (PASS COURSE)**

**Subject: Principles of Marketing (B.com 2<sup>nd</sup> Sem)**

<b>Course Learning Outcomes (CLO)</b>		
After completing this course, the student will be able to: 1. Understand the basic concepts of marketing and assess the marketing environment. 2. Analyze the consumer behavior in the present's scenario and marketing segmentation. 3. Discover the new product development and factors affecting the price of a product in the present context. 4. Understand the promotional and distribution strategies along with their developments in the field of marketing.		
<b>Month</b>	<b>Particulars</b>	<b>Remarks</b>
January	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio-cultural.	Question-answering
February	Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market Segmentation, Targeting and Positioning: Concept, importance and strategies.	Question-answering Group discussion
March	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, Pricing policies and strategies.	Class test Presentation
April onwards	Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing. Green marketing; Relationship marketing.	Question-answering Revision

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## Lesson Plan

Session 2025-26

### BACHELOR OF COMMERCE (PASS COURSE)

Subject: Corporate Accounting –II (B.com 4<sup>th</sup>)

<b>Course Learning Outcomes (CLO)</b>		
After completing this course, the student will be able to: 1. Understand the methods of shares and goodwill. 2. Understand the basics of debentures and valuation of debentures. 3. Understand and prepare the accounts of banking and insurance companies. 4. Understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies.		
<b>Month</b>	<b>Particulars</b>	<b>Remarks</b>
January	Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	Question-answering
February	Amalgamation of companies: Concept and accounting treatment as per accounting standard (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	Question-answering Group discussion
March	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies.	Class test Presentation
April onwards	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment.	Question-answering Revision

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## Lesson Plan

Session 2025-26

**BACHELOR OF COMMERCE (PASS COURSE)**

**Subject: Income Tax Law-II (B.com 4<sup>th</sup>)**

<b>Course Learning Outcomes (CLO)</b>		
1. Understand the deductions from gross total income of individuals, HUFs and firms. 2. Compute the total income and tax liability of individuals, HUFs and Firms. 3. Understand the filing of returns and working of Income Tax department. 4. Understand the assessments, defaults and consequences.		
<b>Month</b>	<b>Particulars</b>	<b>Remarks</b>
January	Deductions from Gross Total Income: Deductions (including rebates) applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income.	Question-answering
February	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income & tax liability of firms; Authorities in income tax administration	Question-answering Group discussion
March	Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax; Recovery and refund of tax.	Class test Presentation
April onwards	Assessments, defaults and consequences: Types of Assessments (including e- Assessment), Penalties, offences and Prosecutions, appeals (including Faceless) and Revisions, Tax Planning and saving techniques.	Question-answering Revision

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