PREM CHAND MARKANDA S.D. COLLEGE FOR WOMEN, JALANDHAR CITY

Re-accredited 'A+' grade (2nd Cycle) by NAAC Bangalore

PG DEPARTMENT OF COMMERCE AND MANAGEMENT

SESSION: 2025-26

EVEN SEMESTER

TEACHING LESSON PLANS

Bachelor of Commerce (B.Com.) (Pass & Hons.)

(CREDIT BASED GRADING SYSTEM (CBGS)

Program Outcome:

PO No.	Upon Completion of the B. Com Degree Programme, the graduates will be able to:
PO.1	This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.
PO.2	After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
PO.3	Capability of the students to make decisions at personal & professional level will increase after completion of this course.
PO.4	Students can independently start up their own business.
PO.5	Students can get thorough knowledge of finance and commerce.
PO.6	The knowledge of different specializations in accounting, costing, banking, and finance with the practical exposure helps the students to stand in organization.

Program Specific Outcomes (PSO) for B. Com

PSO No.	Upon Completion of the B. Com Degree Programme, the graduates will be able to:
PSO.1	Understand the concepts, principles and practices involved in undertaking business ventures.
PSO.2	Develop financial, cost, auditing, entrepreneurial, marketing, and managerial skills.
PSO.3	Understand the legal guidelines relating to the business activities.
PSO.4	Gain expertise and exhibit professionalism in Business Accounting, Income Tax assessment and GST calculations.
PSO.5	Acquire and apply ICT skills in business operations.
PSO.6	Be an expert in business correspondence and effective in communication.

SEMESTER-II

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1		English	4+0+0	100
Compulsory Course				
2		*Punjabi (Compulsory)/ gzikph (bkiawh)^2 **mu`FlI pMjwbI /)^2 ***Punjab History & Culture (C. 320 to 1000A.D.) (Special Paper in lieu of Punjabi compulsory)	4+0+0	100
Discipline Specific Course				
3		Advanced Financial Accounting	4+0+0	100
4		Commercial Law	4+0+0	100
5		Business Economics	4+0+0	100
Value Added Course				
6		Drug Abuse: Problem, Management and Prevention	2+0+0	50

SEMESTER – IV:

Course Code	Course Title	L+T+P	Total
Multidisciplinary Course			
ENMDC-251	Appreciating English Literature-2	4+0+0	100
Compulsory Course			
BOA04002T BOA04103T PHC-113	*Punjabi (Compulsory)/-4 **mu`FlI pMjwbI /-4 ***Punjab History & Culture (From 1605 to 1849 A. D)	4+0+0	100
Discipline Specific Course			
BCO04005T	Goods and Services Tax	4+0+0	100
	Principles and Practices of Auditing	4+0+0	100
BCO04008T	Goods and Services Tax	4+0+0	100
BCG–404	Cost Accounting	4+0+0	100
Value Added Course			
ESL222	Environmental Studies (Value Added Course)	2+0+0	50

SEMESTER – VI

Course Code	Course Title	L+T+P	Total Marks	Total Credits
ENC-351	English (Compulsory)	4+0+0	100	4
BCG–602 BCG–602	Punjabi (Compulsory) OR w[ZYbh gzikph OR PHC-115: Punjab History & Culture (19472000 A.D.)	4+0+0	100	4
BCG–603	Operations Research	4+0+0	100	4
BCG–604	Corporate Governance	4+0+0	100	4
BCG–605	Workshop	0+0+2	50	2
	Specialization Course 1	4+0+0	100	4
	Specialization Course 2	4+0+0	100	4
	Total Credits			

SPECIALISATIONS:

Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

1. ACCOUNTING & FINANCE

BCG–611	Portfolio Management	4+0+0	100	4
BCG–612	Financial Services	4+0+0	100	4

B.Com. (Honors) (Semester III – VI) (Two Years Course)

The students will have to select one of the following groups having four papers each, of which Paper–I shall be offered in B.Com. (Hons.) Semester– III, Paper II in B.Com. (Hons.) Semester – IV,Paper III in B.Com. (Hons.), Semester–V & Paper IV in B.Com. (Hons.) Semester–VI.

Each paper shall carry 100 marks. Total Marks will be 400.

Group I: Banking

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper I	Banking and Financial System	4+0+0	100	4
Paper II	Electronic Banking & Risk Management	4+0+0	100	4
Paper III	Accounting for Bankers	4+0+0	100	4
Paper IV	Bank Marketing	4+0+0	100	4
	Total Credits			16

Teaching Plan

Session: 2025-26

Even Semester

January to April

SUBJECT: Advanced Financial Accounting

Class: B. Com Semester - II

Faculty Name: Dr. Mrs. Kuljeet Kaur

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	**Depreciation – Provisions and Reserves:** Depreciation: Meaning–Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.	**January**	**Lecture based teaching learning (chalk and talk)** **Group discussion** **Numerical Practice**
2	**Provisions and Reserves:** Reserve Fund - Different Types of Provisions and Reserves.	**February**	**Lecture based teaching learning (chalk and talk)** **Group discussion** **Numerical Practice**
3	Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only). Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems –		**Lecture based teaching learning (Chalk and talk)** **Any other (assignment)** **Numerical Practice**

	Accounting Treatment in the books of Purchaser and Vendor.		
4	Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and	**March**	**Lecture based teaching learning (Chalk and talk)** **Numerical Practice**
5	Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).	**April**	**Lecture based teaching learning (Chalk and talk)** **Numerical Practice**

Course outcome

CO.1	Students learn about depreciation accounting
CO.2	Students learn how to do hire purchase accounting
CO.3	Detailed understanding partnership accounts from admissions to dissolution
CO.4	Proficiency in of tally ERP9
CO.5	Students are able to make accounts on computers

Teaching Plan

Session: 2025-26

Even Semester

January to April

SUBJECT: Commercial Laws

Class: B. Com Semester - II

Faculty Name: Mrs. Rajni Kapoor

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	The Indian Contract Act, 1872 Contract – Meaning, Characteristics and kinds, Essentials of valid contract –Offer and acceptance, consideration, contractual capacity, free consent.	**January**	**Greenboard, Assignments, Group Discussions**
2	Discharge of contract – Modes of discharge, Breach of Contracts and its remedies.	**February**	**Greenboard, Assignments, Group Discussions**
3	Contract of Indemnity and Guarantee Contract of Bailment & Pledge, Contract of Agency		**Greenboard, Assignments, Group Discussions**
4	The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell., Conditions and warranties	**March**	**Greenboard, Assignments, Group Discussions**
5	Transfer of ownership in goods including sale by non–owners, Performance of contract of sale		**Greenboard, Assignments, Group Discussions**
6	Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.	**April**	**Greenboard, Assignments, Group Discussions**
7	The Competition Act: Competition Commission: Aim and Objectives; Important Provisions		**Greenboard, Assignments, Group Discussions**

8	The Limited Liability Partnership Act, 2008 Salient Features of LLP, Difference between LLP and Partnership, LLP and Company , LLP Agreement, Nature of LLP, Partners and Designated Partners ,Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners ,Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.	**May**	**Greenboard, Assignments, Group Discussions**

Course outcomes

CO.1	Learn the basic laws that businesses need to follow.
CO.2	Grasp how contracts work and how businesses make deals legally.
CO.3	Understand the laws that control how companies operate.
CO.4	Explore how laws safeguard customers in business transactions.
CO.5	Apply these legal rules to solve practical business issues.

Teaching Plan

Session: 2025-26

Even Semester

January to April

SUBJECT: Goods and Services Tax

Class: B. Com Semester - IV

Faculty Name: Mrs. Alka Sharma

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	**GST Act 2017**: Overview, Constitutional aspects, Implementation, Lability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.	**January**	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
2	**Exemption from GST**: Introduction, Composition Scheme and remission of Tax.		
3	**Registration**: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.	**February**	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
4	**Supply:** Concept, including composite supply, mixed supply, interstate supply, inra-state supply, supply in territorial waters, place and time of supply.		
5	**Input Tax Credit**: Introduction, Tax Invoice Credit & Debit notes, e-way bill.	**March**	• Green Board • Assignments • Lecture Based Teaching Group Discussion
6	**Computation** of GST Liability and Payment including time, method of making payment,challangeneration, CPIN, TDS &TCS. Reverse charge.		

7	**Returns**: various returns to be filed by the assesses.	**April**	• Green Board • Assignments • Lecture Based Teaching Group Discussion
8	**GST Portal**: Introduction GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices		

Course outcomes

CO.1	Development of Critical thinking and problem-solving skills to resolve the GST related Issues.
CO.2	Learn about the role and functioning of GST Council.
CO.3	Ability to prepare and file GST returns.
CO.4	Familiarization with the processing and recording of GST transactions.
CO.5	Understanding the practical aspects of GST and equip them to become tax practitioners

Teaching Plan

Session: 2025-26

Even Semester

January to April

CLASS- B. Com Semester -IV

SUBJECT- Principles & Practices of Auditing

Faculty Name: Ms. Diksha Bakshi

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	Introduction to Audit - Meaning and Objectives, Basic Principles, Auditing Techniques	January	• Green Board • Assignments • Lecture Based Teaching
2	Classification of Audit - Classification of Assurance Standards Audit, Audit planning, Qualities of Auditor, Advantages and Limitations of Audit		
3	Internal Control - Introduction, Necessity, Definitions, Internal Check: Definitions, Difference between Internal Check and Internal Control	February	• Green Board • Assignments • Lecture Based Teaching • Brain Storming
4	Internal Check and Internal Audit - Fundamental Principles of Internal Check, Difference between Internal check and Internal audit		
5	Vouching of Trading Transactions - Definition, Features, Examining Vouchers, Vouching of Cash Book, Vouching of Trading Transactions	March	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
6	Verification of Trading Transactions - Valuation of Assets & Liabilities, Meaning, definition and objects – Vouching vs. Verification		
7	Audit of Limited Companies - Company Auditor – Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities of auditor	April	• Green Board • Assignments • Lecture Based Teaching • Formative Assessment
8	Audit Committee - Auditor's Report - Contents and Types, Auditor's certificates		

9	Special Areas of Audit - Tax audit and Management audit – Recent Trends in Auditing		

Couse Outcome

CO.1	Get a clear understanding of the various auditing methodologies.
CO.2	Grasp of what auditing is and what the current trends are like: management audit, tax audit, energy audit, environmental audit, and social audit.
CO.3	Gain understanding of basic concepts of auditing including internal control, check and audit, vouching and verification of transactions and valuation and verification of assets and liabilities.
CO.4	Students will gain fundamental understanding on how an audit report is prepared and types of audit report.
CO.5	They will find out errors and frauds in the financial statements of the companies.

Teaching Plan

Session: 2025-26

Even Semester

January to April

SUBJECT: Cost Accounting

Class: B. Com Semester - IV

Faculty Name: Mrs. Shikha Puri

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	Introduction: - Concept of Cost, Costing, Cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of Cost Accounting, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre, Elements of Cost, Material, Labour and other Expenses Classification of Cost, Types of Costs and Preparation of Cost Sheet.	**January**	• Lecture based teaching learning (chalk and talk) • Group discussion • Numerical Practice
2	Contract Costing- Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts along with the treatment of Work- in-progress.	**February**	• Lecture based teaching learning (Chalk and talk) • Any other (assignment) • Numerical Practice
3	Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains, Inter process profits and equivalent production.		
4	Reconciliation of Cost & Financial accounts	**March**	• Lecture based teaching learning (Chalk and talk) • Numerical Practice
5	Marginal Costing– Meaning and various concepts - Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety, Managerial Applications.		

6	Standard Costing- Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing	**April**	• Lecture based teaching learning (Chalk and talk) • Numerical Practice
7	Variance Analysis – Material, Labour and Overheads Variances only.		
8	Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control Advantages and disadvantages of Budgetary Control, Types of Budget.		

Course outcomes

CO.1	They can demonstrate and apply the cost concepts in real world business and estimate and take future business decisions
CO.2	Differentiate and appraise the cost sheet with the financial Statement.
CO.3	Classify cost and prepare a subsequent cost Sheet
CO.4	Learners will read and understand the role of Cost accounting in the business management of manufacturing and non-manufacturing companies and also understand the basic concept of cost and how they are presented in the books.

Teaching Plan

Session: 2025-26

Even Semester

January to April

SUBJECT: Operations Research

Class: B. Com Semester - VI

Faculty Name: Mrs. Alka Sharma & Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	**Basics of Operational Research** – Development, Definition Characteristics, Necessity, Scope, Limitation.	**January**	• Lecture based teaching learning • Group discussion • Assignments • Numerical Practice
2	**Linear Programming –** Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big– M Method.		
3	**Transportation Model** – Assumption, Formulation and Solution of transportation Models, Trans– Shipment Problems, Definition of Assignment Model, Hungarian Method for solution of Assignment Problems, Traveling Salesman Problem.	**February**	• Lecture based teaching learning • Assignments • Numerical Practice
4	**Queuing Models** – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poison Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model.	**March**	• Lecture based teaching learning • Numerical Practice

5	**Game Theory** – Theory of Games, Characteristics of Games, Rules – Look for a pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x2 Games)		
6	**Net Work Analysis** in Project Planning: Project, Project Planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises	**April**	• Lecture based teaching learning • Numerical Practice

Course outcomes

CO.1	Solve linear programming problems using appropriate techniques and optimization solvers, interpret the results obtained.
CO.2	Determine optimal strategy for Minimization of Cost of shipping of products from source to Destination/ Maximization of profits of shipping products using various methods, Finding initial basic feasible and optimal solution of the Transportation problems
CO.3	Optimize the allocation of resources to Demand points in the best possible way using various techniques and minimize the cost or time of completion of number of jobs by number of persons.
CO.4	Model competitive real-world phenomena using concepts from game theory. Analyse pure and mixed strategy games
CO.5	Formulate Network models for service and manufacturing systems, and apply operations research techniques and algorithms to solve these Network problems

Teaching Plan

Session: 2025-26

Even Semester

January to April

SUBJECT: Corporate Governance

Class: B. Com Semester - VI

Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.	January	• Lecture based teaching learning • Group discussion • Assignments
2	Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stake holder’s Protection, Corporate Governance and Business Ethics.		
3	Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.	February	• Lecture based teaching (chalk and talk) • Group discussion learning • Assignments

4	Major Corporate Scandals in India: Harshad Mehta Scam, Satyam Computer Services Ltd, Kingfisher Airlines and PNB, Nirav Modi and PNB,	March	• Lecture based learning • Individual learning
5	International Scandals : Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France).		
6	Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance and Corporate Failures. Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euro shareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)	April	• Lecture based learning • Individual learning • Assignments

Course Outcomes

CO.1	Demonstrate a solid understanding of the purpose and nature of corporations.
CO.2	Evaluate different stakeholders' roles and significance in relation to corporate governance.

CO.3	Explain the importance of regulation, markets and information in corporate governance.
CO.4	International differences and similarities in relevant institutions and developments.

Teaching Plan

Session: 2025-26

Even Semester

January to April

SUBJECT: Financial Services

Class: B. Com Semester - VI

Faculty Name: Ms. Rohini Jairath

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	**Financial services** – meaning – features – importance – contribution of financial services in promoting industry – service sector	**January**	• Lecture based teaching learning (chalk and talk) • Group discussion
2	**Merchant banking** – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchantbanking practices in India. Weakness in the functioning of merchant bankers in India.	**February**	• Lecture based teaching learning (Chalk and talk) • Any other (assignment)
3	**Mutual funds**: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes –money market mutual funds – private sector mutual funds – functioning of mutual funds in India.		
4	**Lease financing**: Meaning – types of leasing – factors influencing lease – performance of leasing industry in India – RBI guidelines for hire–purchase – problems of hire–purchasingcompanies in India.	**March**	• Lecture based teaching learning (Chalk and talk)
5	**Factoring**: Concept of factoring – why factoring – types of factoring –factoring mechanism – securitization of debt – concept and mechanism		
6	**Retail banking services** – personal loan – home loons – car loans – consumer loans –educational loans–concept of plastic money – credit cards – debit	**April**	• Lecture based teaching learning (Chalk and talk)

	card – (meaning – features – types – merits and demerits of each service are covered)		
7	**Venture Capital:** Concept of venture capital fund – characteristics – growth of venture capital funds in India.		• Lecture based teaching learning (Chalk and talk)

Course outcomes

CO.1	To impart knowledge regarding the components of Indian Financial System.
CO.2	To provide in depth understanding of different avenues of financial system viz. Capital markets, banking, insurance, mutual funds & other related services.
CO.3	To enable the students to understand the role & functioning of regulatory bodies in Financial sector
CO.4	To equip the students with skills required to operate in competitive environment in the Service sector

Teaching Plan

Session: 2025-26

Even Semester

January to April

SUBJECT: Portfolio Management

Class: B. Com Semester - VI

Faculty Name: Dr. Mrs. Kuljeet Kaur

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	**Portfolio Theory:** Merits of Diversification: Diversification and Portfolio Risk, Portfolio Return and Risk, Calculation of Portfolio Risk, Optimal Portfolio.	**January**	• Lecture based teaching learning (Chalk and talk) • Group discussion
2	**Portfolio Selection:** Concept of Portfolio Selection, Optimal Portfolio, Objectives, Risk and Investor Preferences, Investment Constraints, Cut–off Rate and New Securities		
3	Efficient Frontier and Portfolio Selection **Portfolio Revision:** Meaning, Need, Techniques of Portfolio Revision, Formula Plans, Rules Regarding Formula Plans, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Modifications, Rupee Averaging Technique	**February**	• Lecture based teaching learning (Chalk and talk) • Any other (assignment)
4	**Introduction to Investment Management:** Concept and objectives of investment, Difference between Investment and Speculation, Investment and Gambling, Meaning of Investment Management, Investment Management Process, Investment Alternatives, Features of Investment Avenues, Types of Management Strategies, Approaches to Investment	**March**	• Lecture based teaching learning (Chalk and talk)
5	**Economic and Industry Analysis:**Macro–Economic Analysis, Forecasting, Industry Analysis, Sensitivity of Business Cycle, Industry Life Cycle Analysis, Porter Model of Assessment of Profit Potential of Industries.	**April**	• Lecture based teaching learning (Chalk and talk)

Course outcomes

CO.1	Understanding the word Portfolio, its Meaning and Benefits. Discuss the process of Portfolio Management.
CO.2	Meaning of Rationale of Diversification in Investments and its Importance.
CO.3	Determining the Portfolio risk and return and measuring them on the basis of various techniques.
CO.4	To acquire the conceptual understanding of Strategic Assets Allowances and the methods.
CO.5	Mode of Portfolio selection through distinctive theories and models of portfolio management.

Teaching Plan

Session: 2025-26

Even Semester

SUBJECT: Bank Marketing

Class: B. Com Semester - VI (Hons.)

Faculty Name: Ms. Rohini Jairath

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	**Introduction of Marketing and Key Concepts**– Definition Marketing and Market, Four elements in Marketing Mix and their inter relationship. Marketing Planning–Micro and Macro factors influencing the market for an organisation, Bank Marketing and Marketing Mix, Bank Distribution. The art of Customer Service as applied to banking.	**January**	• Lecture based teaching learning (Chalk and talk) • Group discussion
2	**Customer Behaviour in Banking**, Banking Consumer and Market Segmentation–Mass Marketing, Multiple Marketing, Steps in strategy formulation, Marketing Research in Banking–types of data–primary and secondary, uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking	**February**	• Lecture based teaching learning (Chalk and talk) • Any other (assignment)
3	**Bank's product strategy**–Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line, Difference between product and service, The concept of Product/Service Delivery in Banking, Pricing Strategies and its applications in banking— Elasticity of demand, Break Even Analysis, Different types of products and key variables	**March**	• Lecture based teaching learning (Chalk and talk)
4	**Banking Promotion Strategy**– The Communication process, Goals of Communication, Steps in developing effective communication, Selling and Organizing for sales and selling to corporate clients– Meaning of corporate clients, relationship and transaction banking, bank organization for large corporate clients	**April**	• Lecture based teaching learning (Chalk and talk)

Course outcomes

CO.1	**Financial services, such as banking, insurance, mutual funds, and venture capitals.**
CO.2	**The challenges of marketing services, such as inventory, demand and supply, and quality control.**
CO.3	**Strategies used by successful services marketers to overcome challenge.**
CO.4	**How to analyze customer behavior, attitudes, and market segmentation.**
CO.5	**How to conduct market research to collect, analyze and interpret customer attitudes and market developments.**
CO.6	**The regulatory framework of banks and insurance companies.**

Teaching Plan

Session: 2025-26

Even Semester

January to April

Class: B. Com Semester - VI

SUBJECT: Workshop on Income Tax & E- Filing

Faculty Name: Mrs. Priya Mahajan

The course Workshop on Income Tax and E-Filing is designed to equip students with comprehensive knowledge and practical skills related to the fundamentals of income tax and electronic filing procedures. Students will gain hands-on experience in using e-filing platforms, applying for PAN and TAN, understanding online tax payment processes, and filing income tax returns for individuals and businesses.

Course Outcomes: After completion of the course, the students would be able to

- Apply Online PAN(Permanent Account No) and TAN (Tax Deduction Account No).
- Understand and use Form 15 G and 15 H, giving a declaration not to deduct tax at source.
- Read and use the form no 26 AS/AIS showing the complete details of the income of assessee with the income tax department.
- Read and fill form no 16, 16A (TDS Certificates)
- Understand the concept of Advance Payment of Tax and when a person is liable to pay advance tax, and the due dates of payment of advance tax.
- Understand various types of returns like ITR-1, ITR-2, ITR-3, ITR-4, ITR5, ITR-6, ITR- 7 and who is eligible to fill these returns.
- Fill online ITR-1, ITR2 and ITR-4S (Sugum)
- Become eligible to fill his/her return online after completing this course

  Upon completing this course, students will be better prepared to handle real-world taxation scenarios, pursue advanced certifications in taxation or

financial planning, and explore career opportunities in accounting, tax consultancy, or financial management.

SR. NO.	TOPIC	DURATION	TEACHING TOOLS
1	**E-FILING** • Concept of E-Filing • Persons liable for E-Filing • Procedure of E-Filing • Familiarization with Income Tax Website • Registration/Log in on Income Tax Portal • E-Verification of Returns	**JANUARY**	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Peer Teaching (Teams Competition) • Inquiry-based Learning (Doubt session in class as well as WhatsApp Group) • Smart Board • Flipped Classroom Technique • Assignment to apply for E-PAN and register on Income Tax Website • Practical File
2	**APPLYING FOR PAN** • PAN Form 49A (49 A form for non- residents) • Procedure for applying for PAN-offline &Online • Transactions where quoting of PAN is compulsory • Consequences for failure to apply for PAN Difference Between PAN &TAN		
3	**ADVANCE PAYMENT OF TAX**	**FEBRUARY**	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Peer Teaching (Teams Competition) • Inquiry-based Learning (Doubt session in class as well as WhatsApp Group) • Flipped Classroom Technique • Smart Board • Practical File • Hands-on Practice Sessions
4	**PAYMENT OF TAX ONLINE THROUH CHALLAN FORMS** • Challan 280 • Challan 281 • E portal NSDL		
5	**DECLARATION FORMS** • Form 15 G • Form 15 H		
6	**TDS CERTIFICATES** • 16 • 16A • 16B • 16C **CHECKING FORM 26AS/AI**		
7	**RETURN PROVISIONS** • Due dates of filing Return • Belated Return • Updated Return • Fees for filing Late return		

	TYPES OF RETURNS		
8	**E-FILING ITR FOR SALARIED INDIVIDUALS.** • ITR 1 • ITR2	**MARCH**	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Peer Teaching (Teams Competition) • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Flipped Classroom Technique • Smart Board • Practical File • Hands-on Practice Session
9	**E-FILING ITR FOR SMALL PROPRIETORSHIP BUSINESS** • Presumptive Scheme • ITR4S		
10	**DEDUCTIONS AND E-FILING ITR FOR PARTNERSHIP BUSINESS**	**APRIL**	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Peer Teaching (Teams Competition) • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Flipped Classroom Technique • Smart Board • Smart Board • Assignment to prepare Payroll processing excel sheet • Practical File
11	**PAYROLL PROCESSING**		