**BHARATI COLLEGE (UNIVERSITY OF DELHI)**

**TEACHING PLAN**

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| **Teacher** | Ms. Sunita | **Course** | B. Com (Hons) |
| **Year** | Jul’21-Dec21 | **Semester** | III Sem |
| **Paper** | BCH 3.5(c): DIGITAL MARKETING | **Lectures per week** | 2 |

**Objective**

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the student to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

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| **UNIT/ Lectures Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| **UNIT-1**  **Introduction** | Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview. | \*Lecture and discussion  \*Problem solving with Class Interaction. | identify and assess the impact of digital technology in transforming the business environment and also the customer journey. | Evaluation through test & Assignment |
| **UNIT-2**  **Digital Marketing Management** | Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process. | \*Lecture and discussion  \*PPTs | understand how marketers think, conceptualize, test continuously to optimise their product search on digital platforms. | Evaluation through test & Assignment |
| **UNIT-3**  **Digital Marketing Presence** | Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimisation: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies**.** | \*Lecture and discussion  \*PPTs | illustrate how the effectiveness of a digital marketing campaign can be measured | Evaluation through test & Assignment |

**References**

• Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). *Internet Marketing: Strategy, Implementation, and Practice*. Pearson India

• Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). *E- Marketing*. Routledge

• Gupta, Seema (2018). *Digital Marketing*. McGraw Hill Education (India) Private Ltd.

• Kapoor, Neeru. *E-Marketing*, Pinnacle learning

• Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. Pearson India

• Ryan, Damian and Jones Calvin (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page

**Additional Resources**

• Blanchard O. (2014) *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*.

• Charlesworth, Alan (2018). *Digital Marketing: A Practical Approach*.

• Gay, Richard, Alan Charlesworth, and Rita Esen. *Online Marketing: a customer-led approach.*Oxford University Press Inc., New York.

• Ryan, Damian (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*.

• Tasner, M. (2015) *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*, 2/E, Pearson

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| **Teacher** | Ms. Sunita | **Course** | B. Com (Hons) |
| **Year** | Jul’21-Dec’21 | **Semester** | III Sem |
| **Paper** | BHC 3.3 MANAGEMENT PRINCIPLES AND APPLICATIONS | **Lectures per week** | 5+2 tuts |

**Objective**

The objective of the course is to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

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| **UNIT/ Lectures Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| **UNIT-1**  **Introduction** | Meaning and importance of management; Coordination mechanisms in organisations, management as an eclectic modern discipline; Theory base of management- classical, neo-classical and modern constructions of management; Managerial functions, roles (Mintzberg), levels and competencies. | \*Lecture and discussion  \*Problem solving with Class Interaction. | understand the evolution of management and apprehend its effect on future managers. | Evaluation through test & Assignment |
| **UNIT-2**  **Planning** | Organisational objective setting; Decision Making: environment (certainty, risk, uncertainty), and techniques for individual and group decision-making; Forecasting and Scheduling; Planning vis-à-vis Strategy- meaning and elements of environment of business firm –micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure, Business-level strategic planning. | \*Lecture and discussion  \*PPTs | analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment. | Evaluation through test & Assignment |
| **UNIT-3**  **Organizing** | Division of Labor; Decentralization and Delegation; Organisational forms (Mintzberg); Factors affecting organisational design; Departmentalization; Staffing as a function; Organisational structures and Organograms- traditional and modern - comparative suitability and changes over time, formal- informal organisations’ interface. | \*Lecture and discussion  \*PPTs | comprehend the changes happening in organisation structure over time | Evaluation through test & Assignment |
| **UNIT-4**  **Directing and Controlling** | Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance | \*Lecture and discussion | analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling. | Evaluation through test & Assignment |
| **UNIT-5**  **Salient Developments and Contemporary Issues in Management** | Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India. | \*Lecture and discussion  \*PPTs | appreciate the changing dynamics of management practice. | Evaluation through test & Assignment |

**References**

• Kumar, Pardeep. *Management : Principles and Applications.* JSR Publication House LP, Delhi.

• Mahajan, J.P. and Mahajan Anupama. *Management Principles and applications.* Vikas Publications

• Drucker, P. F. (1954). *The Practice of Management.* Newyork: Harper & Row.

• Drucker, P. F. (1999). *Management Challenges for the 21st Century.* HarperCollins Publishers Inc.

• Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations.* Cengage Learning.

• Griffin. *Management Principles and Application*. Cengage.

• Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective.* Paperback.

**BHARATI COLLEGE (UNIVERSITY OF DELHI)**

**TEACHING PLAN**

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| **Teacher** | Ms. Sunita | **Course** | B. Com (Hons) |
| **Year** | Jul’21-Dec’21 | **Semester** | 5 Sem |
| **Paper** | BCH 5.3(a): MANAGEMENT ACCOUNTING | **Lectures per week** | 5 +2 tuts |

**Objective**

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

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| **UNIT/ Lectures Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| **UNIT-1**  **Introduction** | Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting –– Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting––Financial, Cost and Managerial; distinction between cost control and cost reduction. | Evaluation through test & Assignment |
| **UNIT-2**  **Marginal Costing** | Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even point. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses. | Evaluation through test & Assignment |
| **UNIT-3**  **Decision Making** | Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, Various methods of pricing. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques. | Evaluation through test & Assignment |
| **UNIT-4**  **Budgetary Control and Standard Costing System** | **Budgeting and Budgetary Control**: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.  **Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances; Disposition of variances; Control ratios. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios. | Evaluation through test & Assignment |
| **UNIT-5**  **Performance Measurement** | Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional  Performance Measurement: Financial and Non-Financial measures; Transfer pricing. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing. | Evaluation through test & Assignment |

**References**

**•** Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting.* Cengage.

**•** Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.

**•** Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, Delhi

**•** Singh, S.K. and Gupta, L. *“Management Accounting”.* A.K. Publications, New Delhi*.*

**•** Jhamb, H. V. *Management Accounting*. Ane Books Pvt. Ltd, New Delhi

**•** Khan, M. Y. and Jain, P.K. *Management Accounting*. Tata McGraw Hill Publishing Co., New Delhi

**Additional Resources**

• Arora, M.N. *Management Accounting*. Himalaya Publishing House, New Delhi

• Drury,Colin. *Management and Cost Accounting.* Thomson Learning.

• Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.

• Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.

Name of Teacher: Ms. Sunita

Course: B. Com, Semester: VI

BCH 6.1(b): BANKING & INSURANCE(5 Lectures per week,2 tuts)

**Subject Objectives**: The objective of this course is to provide basic knowledge about the basic principles of the banking and insurance.

**LESSON PLAN (Jan-2022-june22)**

**(Unit-wise)**

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| **UNIT/ Lectures Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| UNIT 1:  **Origin of Banking** | Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India’s approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms. | \*Lecture and discussion  \*Problem solving with class interaction. | \*Understanding Banks and their working in India.    \*Understanding of types of customers.  \*Understanding of Bank reforms.  **\***Understanding of commercials policies of banks. | Evaluation through Assignment |
| UNIT 2  **Operations of Banking** | Cheque: Definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), e-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. | \*Lecture and discussion  \*Problem solving with class interaction. | \*Understanding Banks and their working in India.    \*Understanding of small and medium enterprises.  \*Understanding of Bank reforms.  \*Familiarize with the operations of Banking and various services and benefits. | Evaluation through Assignment |
| UNIT 3:  **Loans and Advances** | Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Impact of NPA on Banking Sector, Insolvency and Banking Code 2016 - Objectives & Features. | \*Lecture and discussion  \*Problem solving with the help of Digital Boards  \*Ppt | \*Get an insight of lending operations of banking and causes of NPAs into banking sector. | Evaluation through class discussion  Assignments |
| UNIT 4:  **Concept of Insurance** | Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits. | \*Lecture and discussion  \*Talks and participation | \*Acquaint with the concept of Insurance through functions and fundamental principles of Insurance. | Evaluation through test & Assignment |
| UNIT 5  **Life and Non-Life Insurance** | Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misspelling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerializations of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations. | Lecture and discussion  \*Talks and participation | \*Learning of Basics of Insurance. Principles and types of insurance.  Understand the types of Insurance and Regulatory framework of Insurance.  Understanding of Reinsurance and Coinsurance. | Evaluation through test & Assignment |

**References**

• Bhasin, N*. Indian Financial System: Evolution and Present Structure,* New Century Publication.

• Mishra, M.N*.Principles and Practices of Insurance .* Sultan Chand and Sons.

• Suneja, H.R. *Practical and Law of Banking.* Himalaya Publishing House.

**Additional Resources**

• Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House.

• Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons.

**Name of Teacher: Ms. Sunita**

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

**Paper BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS**

**LECTURES per week: 2 lectures (Theory Only)**

**Subject Objectives**: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

**LESSON PLAN (Jan’22-Jun’22)**

**(Unit-wise)**

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| **UNIT** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| UNIT 1  **“Data Processing, Networking and Recent trends in computing”**  **Ch-1-**  **Computing:**  **Chapter-2 Computer Networks:**  **Chapter-3 Basic Internet Terminology:** | Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business.  Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.  I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines ,Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature. | \*Lecture and discussion | \*Understanding the basic concepts.  \*Getting familiarized with The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking;  \*Understanding the Operating Systems, An overview of various Computer & Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows  \*Understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world. | Evaluation through Assignment |
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**Suggested Readings:**

**References**

• 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.

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| **Teacher** | Ms. Sunita | **Course** | B. Com (Hons) |
| **Year** | Jan’22-jun’22 | **Semester** | 5 Sem |
| **Paper** | BCH 6.1(c): MANAGEMENT ACCOUNTING | **Lectures per week** | 5 +2 tuts |

**Objective**

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

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| **UNIT/ Lectures Required** | **TOPICS FOR STUDENT PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING OUTCOME (OUTPUT)** | **ASSESSMENT** |
| **UNIT-1**  **Introduction** | Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting –– Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting––Financial, Cost and Managerial; distinction between cost control and cost reduction. | Evaluation through test & Assignment |
| **UNIT-2**  **Marginal Costing** | Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even point. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses. | Evaluation through test & Assignment |
| **UNIT-3**  **Decision Making** | Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, Various methods of pricing. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques. | Evaluation through test & Assignment |
| **UNIT-4**  **Budgetary Control and Standard Costing System** | **Budgeting and Budgetary Control**: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.  **Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances; Disposition of variances; Control ratios. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios. | Evaluation through test & Assignment |
| **UNIT-5**  **Performance Measurement** | Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional  Performance Measurement: Financial and Non-Financial measures; Transfer pricing. | \*Lecture and discussion  \*Problem solving with of Digital Boards. | understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing. | Evaluation through test & Assignment |

**References**

**•** Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting.* Cengage.

**•** Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.

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• Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.