

TEACHING PLAN (SYNOPSIS)

Month: December, 2022

Subject: Commerce

Paper: Fundamentals of Accounting

TOPIC: Journal entries & Subsidiary Books

Hours Required	20										
Learning Objectives	To know the rules of recording Journal entries & ledger preparation and various subsidiary books										
Previous Knowledge to be reminded	Classification of Accounts										
Topic Synopsis	<p>⇒ <u>Journalizing</u> is the process of recording a business transaction in the accounting records. It applies to the double entry book keeping system.</p> <p>⇒ <u>Posting to ledger</u> refers to moving a transaction entry from a Journal to general ledger which contains all of a company's financial accounts.</p> <p>⇒ <u>Balancing of ledger accounts</u> involves subtracting the total debits from the total credits. All debit accounts are meant to be entered on the left side of a ledger while the credits are on the right side. For a general ledger to be balanced credits and debits must be equal.</p> <p>⇒ <u>Types of Subsidiary Books.</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Cash Book</td> <td style="width: 50%;">Bills receivable Book</td> </tr> <tr> <td>Purchase Book</td> <td>Bills payable Book</td> </tr> <tr> <td>Sales Book</td> <td>Journal proper.</td> </tr> <tr> <td>Purchase return Book</td> <td></td> </tr> <tr> <td>Sales return Book</td> <td></td> </tr> </table>	Cash Book	Bills receivable Book	Purchase Book	Bills payable Book	Sales Book	Journal proper.	Purchase return Book		Sales return Book	
Cash Book	Bills receivable Book										
Purchase Book	Bills payable Book										
Sales Book	Journal proper.										
Purchase return Book											
Sales return Book											
Thrust areas	Corporate Accounting										
Skill to be learnt by Student	Reasoning & Analytical skills										
Examples/Illustrations	Illustrations on Journal entries & Subsidiary books.										
Additional Inputs	Illustrations on Accounting equation.										

Teaching Models used	Participative learning
Teaching Aids used	PPS, Board, Reference Books
References cited	www.yourarticlelibrary.com, Fundamentals of Accounting - 11th Edition, etc.
Student Activity planned after the teaching	Reading, Practising illustrations
Activity planned outside classes	Observation of firm's accounts on website
Any other	Assignments, Test, Student Seminars etc.

⇒ Cash Book is a financial journal that contains all cash receipts and disbursements including bank deposits and withdrawals. Receipts are recorded at debit side & payments are at credit side.

⇒ Three Column Cash Book is one in which there are three columns on each side debit and credit side. One is used to record bank transactions and the second is used to record bank transactions and the third is for disbursements. Petty Cash Book is a record of the petty cash expenditures, which are sorted by date. It is necessary to create and facilitate small payments in a business or an organization. Ex: office supplies, postage, repairs etc.

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TEACHING PLAN (SYNOPSIS)

Month: December, 2022

Subject: Advanced Accounting

TOPIC: Partnership Admission

Paper: Commerce

Hours Required	08
Learning Objectives	TD know the preparation of partnership A/c and how to process the adjustments in admission
Previous Knowledge to be reminded	Balance sheet & P&L A/c preparation
Topic Synopsis	

⇒ Partnership Deed is a written legal document that contains an agreement made between two individuals who have the intention of doing business with each other and share profits and losses.

⇒ Fixed Capital Method In this method, each partner's capital remains constant from the start of the partnership until its conclusion.

⇒ Fluctuating Capital Method the capital of the partner does not remain constant but changes with each and every transaction:
 Only one account i.e. Capital account is maintained.

⇒ Accounting Treatment of Goodwill.
 As per AS 26 only purchase goodwill will be recorded in book of accounts in partnership. When the partner enters into business, he brings his share of goodwill in cash, the existing partners share it in sacrificing ratio.

Thrust areas	Tally
Skill to be learnt by Student	Reasoning & numerical abilities
Examples/Illustrations	Illustrations on Admission of partner
Additional Inputs	Various types of adjustments

Teaching Models used	Classroom Instruction & Participative Learning
Teaching Aids used	Board & E-Resources
References cited	Financial Accounting - G.P. Tulsiani
Student Activity planned after the teaching	Practising illustration
Activity planned outside classes	Reading & studying Partnership A/c at Student
Any other	Assignments, Test, Case studies etc.

⇒ Admission of a partner

According to the Partnership Act 1932, a new partner can be admitted into the firm only with the consent of all existing partners unless otherwise agreed upon.

With the admission of a new partner, the Partnership firm is reconstituted a new agreement is entered into to carry on the business of the firm.

A new partner admitted in the firm for getting additional capital and skill:

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TEACHING PLAN (SYNOPSIS)

Month: December, 2022

Subject: Commerce

TOPIC: Tools & Strategies of Sales Promotion

Paper: Sales promotion & practice

Hours Required	20
Learning Objectives	To know various strategies of sales promotion and their effectiveness
Previous Knowledge to be reminded	Real life Trade promotion events
Topic Synopsis	<p>⇒ <u>Tools of sales promotion</u> are discounts (Sales) distribution of samples and coupons. The holding of sweepstakes and contests, special store displays and offering premiums and rebates</p> <p>⇒ <u>Displays</u> are a special presentation of products in a store to raise customer attraction and awareness towards sales promotion</p> <p>⇒ <u>Demonstrations</u> are a component of a sales strategy in which companies highlight the value of a product or service to potential customers.</p> <p>⇒ <u>Fashion shows</u> It is an event where fashion designers showcase clothes, shoes, and accessories for the upcoming seasons of spring/summer and fall.</p> <p>⇒ <u>Conventions & Conferences</u>. Conventions offer a mix of relaxed and informal structure, featuring diverse activities and entertainment options. Conferences on the other hand, have a structured program with sessions.</p> <p>⇒ <u>Competitions</u> these are a motivational program in which rewards are offered to sales people based upon their sales and/or results. There are Direct competitions. There are Team competitions.</p>
Thrust areas	Entrepreneurship
Skill to be learnt by Student	Creative Skills, Marketing skills.
Examples/Illustrations	Case studies of various promotional activities
Additional Inputs	providing E-Resources

Teaching Models used	Interactive Teaching model
Teaching Aids used	Video lessons, PPT, Board
References cited	Sales promotion by Satish K. Chitra
Student Activity planned after the teaching	Instruction & Group discussion
Activity planned outside classes	Designing promotion strategies
Any other	Creative Assignments, Case studies, Tests

Steps in designing Sales promotion campaign

- ⇒ study diff. marketing strategies
 - ⇒ set objectives
 - ⇒ determine promotional materials.
 - ⇒ set budget
 - ⇒ Measure success
 - ⇒ Tweak & repeat
- ⇒ Promotional strategies

It is a plan to create or increase demand for a product. It outlines the tactics to raise awareness about the product and get people interested in buying it.

The goal of promotional strategy is to introduce potential customers to your product & convince them to purchase.

Ethical & legal issues in sales promotion.

Honesty and transparency.

Endorsements

stealthy marketing.

False narratives are prohibited.

Misleading advertisements should be punishable.

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TEACHING PLAN (SYNOPSIS)

Month: December, 2022

Subject: Commerce

TOPIC: Markets, M.F.s, Stock exchange Paper: Stock Markets

Hours Required	20
Learning Objectives	To know the issues of various securities, Mutual Funds & Stock exchanges & OTCSE
Previous Knowledge to be reminded	Corporate Balance Sheets
Topic Synopsis	<p><u>Capital Market and its participants</u> Capital market best financial market that brings buyers and sellers together to trade stocks. The three main participants of the Capital markets are investors, borrowers and stockholders.</p> <p><u>Primary Market issues of equity & preference shares</u> The primary market is where securities are created, while the secondary market is where those securities are traded by investors. Companies sell new stocks and bonds to the public for the first time such as with an IPO.</p> <p><u>Types of Debentures</u> Convertible debentures, Non convertible debentures, Registered debentures, Unregistered debentures, Redeemable debentures, Irredeemable debentures, Intentional debentures</p> <p><u>Mutual Funds</u>: A mutual fund is a pool of money managed by a professional fund manager. It is a trust that collects money from a number of investors who share a common investment objective and invest the same in equities, bonds, money market instruments.</p>
Thrust areas	Risk free Investments
Skill to be learnt by Student	Decision making & Analytical skills.
Examples/Illustrations	IPOs, Mutual Funds, Futures, SENSEX
Additional Inputs	Share market Analysis & Fundamentals

Teaching Models used	Classroom Instruction, Discussion Model
Teaching Aids used	E-Resources & Board
References cited	Sayings of Warren Buffet, Patels Investment Guide
Student Activity planned after the teaching	Reading and Analysis of Types of Investments
Activity planned outside classes	Watching NDTV, CNN Channels (Stocks)
Any other	Assignment, Analysis, Case studies, Tests


Secondary market

The secondary market is where investors buy and sell securities. Trades take place on the secondary market between other investors and traders rather than from the companies that the securities.

National stock exchange of India

The national stock exchange of India Ltd is India's largest financial market and the 4th largest market by trading volume. The NSE was the first exchange in India to provide modern fully automated electronic trading over the Counter Exchange of India.

The over the Counter exchange of India is an electronic stock exchange based in India that consists of small and medium sized firms aiming to gain access to overseas capital markets, including electronic exchanges in the U.S. such as the NASDAQ.


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TEACHING PLAN (SYNOPSIS)

Month: Oct 2022 Subject: Commerce
Introduction to Investments Paper: stock market analysis

Hours Required	<u>7, 15</u>
Learning Objectives	<u>buy them a stock to follow</u>
Previous Knowledge to be reminded	<u>savings of the people are invested in assets depending on their risk and return demands</u>
Topic Synopsis	

Investment is the employment of funds with the aim of getting return on it. In general terms, Investment means the use of money in the hope of making more money. In finance investment means the purchase of a financial product or other item of value with an expectation of favourable future returns.

Investment of hard earned money is a most crucial activity of every human being. Investment is the commitment of funds which have been saved from current consumption with the hope that some benefits will be received in future. Thus, it is a reward for waiting for money. Savings of the people are invested in assets depending on their risk and return demands.

Thrust areas	<u>Investments, portfolio</u>
Skill to be learnt by Student	<u>human being investment is the commitment of funds</u>
Examples/Illustrations	<u>Illustrations on material</u>
Additional Inputs	<u>Investments</u>

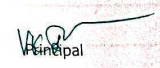

Teaching Models used	<u>explanation</u>
Teaching Aids used	<u>Case study</u>
References cited	<u>google, material</u>
Student Activity planned after the teaching	<u>Book Reading</u>
Activity planned outside classes	<u>BYA</u>
Any other	<u>Video's, Assignment</u>

Investment refers to the concept of deferred consumption, which involves purchasing an asset, giving a loan or keeping funds in a bank account with the aim of generating future returns. Various investment options are available, offering differing risk-reward tradeoffs. An understanding of the core concepts and thorough analysis of the options can help an investor create a portfolio that maximizes returns while minimizing risk exposure.

- Economic Investment
- Financial " "

scope of the stock market: dividend income
Gain in Investment
Diversification
ownership
about investing Bazaar

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TEACHING PLAN (SYNOPSIS)

Month: October, 2022 Subject: Commerce
 Topic: Insurance mechanism (IRDA) its function
Paper: Insurance promotion
IRDA Insurance plans, Health Insurance plans

Hours Required	6
Learning Objectives	Classification of Risk, Financial consequences of risk
Previous Knowledge to be reminded	Provide a guarantee of Compensation
Topic Synopsis	—

23 week The concept of Insurance dates back 6000 years where individuals back then also sought some kind of safety-net. This need was realised and gave birth to the concept of insurance. The dictionary meaning of insurance states an arrangement by which an organisation undertakes to provide a guarantee of compensation for specified loss, damage, illness, or death in return for payment of a specified premium.

With the growing need of this concept of security, it gave rise to life insurance at first followed by general insurance. Insurance when introduced in India was under the government regulation. However, to institute a standalone body to oversee the functioning of the growing insurance industry, a separate regulatory body was set up known as the Insurance Regulatory and development Authority of India or IRDA.

functions: To safe guard the policyholder's interest while ensuring a fair and just treatment.

To have a fair regulation of the insurance industry

Thrust areas	Payment of a specified premium
Skill to be learnt by Student	IRDA
Examples/Illustrations	Damage, illness
Additional Inputs	IRDA, LIP, HIP

Teaching Models used	lecturer
Teaching Aids used	case study
References cited	Utube Video's, material, google
Student Activity planned after the teaching	discussion
Activity planned outside classes	Book reading
Any other	assignment

while ensuring financial soundness of the applicable laws and regulations.

To frame regulations periodically so that there is no ambiguity in the insurance industry.

Life Insurance: A life insurance policy refers to the contract between an insurance provider and an individual as per the agreement the policy premium while the insurer pays a specific amount to their family on untimely demise of life insured.

With death being the only sure thing in life, it is crucial to buy the best life insurance policy that states your financial needs.

Health Insurance: Health Insurance is a type of Insurance that covers medical expenses that arise due to an illness. These expenses could be related to hospitalization costs, cost of medicines or doctor consultation fees.

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TEACHING PLAN (SYNOPSIS)

Month: October, 2022

Subject: Commerce

TOPIC: Introduction to Statistics: do/ Multiple Paper: Business Statistics.
Importance, characteristics and limitations of Statistics

Hours Required	2
Learning Objectives	write references about certain characteristics of population in the business
Previous Knowledge to be reminded	Important characteristics logical presentation of numerical data
Topic Synopsis	<p style="text-align: center;">Statistics is a form of mathematical analysis that uses quantified models, representations data or real-life studies. Statistics studies methodologies to gather, review, analyze and draw conclusions from data. Some statistical measures include mean, regression analysis, skewness, Kurtosis, variance and analysis of variance.</p> <p>Statistics is a term used to summarize a process that an analyst uses to characterize a data set. If the data set depends on a sample of a larger population, then the analyst can develop interpretations about the population primarily based on the statistical outcomes from the sample. Statistical analysis involves the process of gathering and evaluating data and then summarizing the data into a mathematical form.</p> <p>importance: statistics in planning statistics in mathematics statistics in economics statistics in social sciences statistics in Trade statistics in Research work</p>
Thrust areas	Statistical analysis
Skill to be learnt by Student	Identify obvious trends
Examples/Illustrations	Logical presentation of numeric, sample variance
Additional Inputs	statistics importance, limitations

Teaching Models used	Lecturer: Explanation
Teaching Aids used	Blackboard, chalk & talk
References cited	Kalyan publications & Tulsya Academy
Student Activity planned after the teaching	Reading
Activity planned outside classes	Doubts clarification
Any other	Preparing questionnaire

Limitation of Statistics: Statistics is a mathematical science pertaining to the collection, analysis, interpretation or explanation, and presentation of data.

Statistics improve the quality of data with the design of experiments and survey sampling

1. Statistics does not deal with isolated measurement
2. Statistics deal with only quantitative characteristics
3. Statistics laws are true on average, statistics are aggregates of facts, so single observation is not a statistics, it deals with groups and aggregates only.
4. Statistical methods are best applicable on quantitative data
5. Statistical cannot be applied to heterogeneous data.
6. If sufficient care is not exercised in collecting, analyzing and interpretation the data, statistical results might be misleading.

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TEACHING PLAN (SYNOPSIS)

Month: Oct, 2023

Subject: Commerce

TOPIC: Introduction to online business

Paper: online Business

Hours Required	2
Learning Objectives	Refine the business model
Previous Knowledge to be reminded	networking of Business Communications
Topic Synopsis	

E-Commerce means using the Internet and the web for business transactions and/or commercial transactions, which typically involve the exchange of value across organisational or individual boundaries in return for products and services. Here we focus on digitally enabled commercial transactions among organisations and individuals.

E-business applications turn into e-Commerce precisely, when an exchange of value occurs, digital enabled transactions include all transactions mediated by digital technology and platform; that is, transactions that occur over the Internet and the web.

The history of e-Commerce begins with the invention of the telephone at the end of last century is widely viewed as the beginning of e-Commerce if we consider e-commerce as the networking of business communities and

Thrust areas	business communications, commercial transactions
Skill to be learnt by Student	History of e-Commerce
Examples/Illustrations	products, digital marketing
Additional Inputs	Introduction

Teaching Models used	Interactive
Teaching Aids used	Case study
References cited	Technical
Student Activity planned after the teaching	Discussion
Activity planned outside classes	HTML advertisement
Any other	Test

digitalization of business information. Large organisations have been investing in development of EDI since Sixties. It has not gained reasonable acceptance until eighties. The meaning of electronic Commerce has changed over the last 30 years.

Originally, electronic Commerce meant the facilitation of commercial transactions electronically, using technology such as electronic data Interchange (EDI) and Electronic Funds Transfer. These were both introduced in the late 1970's, allowing businesses to send commercial documents like purchase orders or invoices electronically. The growth and acceptance of credit cards, automated teller machines (ATM) and telephone banking in the 1980s were also forms of electronic Commerce. The airline and railway reservation system.

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TEACHING PLAN (SYNOPSIS)

Month: October, 2022

Subject: Commerce

TOPIC: Impact of social, ethical and economic perspectives on advertising

Paper: Advertising & media planning

Hours Required	1 hour Lecture on advertising 5, 5, 5
Learning Objectives	TV, Radio & Print vs online channels
Previous Knowledge to be reminded	advertising is a form of selling product
Topic Synopsis	—

Object The framing chapter has two primary purposes; to provide a frame work for viewing and understanding the human perspective on climate change, focusing on ethics and economics, and to define and discuss key concepts used in other chapters. It complements the two other framing chapters chapter 2 on risk and uncertainty, and chapter 4 on sustainability. The audience for this chapter (indeed for this entire volume) is decision makers at many different levels.

The significance of the social dimension and the role of ethics and economics is underscored by Article 2 of the United Nations framework Convention on climate change (UNFCCC)

Thrust areas	Ethics and Economics
Skill to be learnt by Student	Communicate with potential customers about your products
Examples/Illustrations	purchase products
Additional Inputs	nature and scope, Functions

Teaching Models used	Explanation
Teaching Aids used	Black Board
References cited	Google & Technical, Kalyan publications
Student Activity planned after the teaching	Discussion
Activity planned outside classes	Notes dictated
Any other	Assignment, reading

which indicates that the ultimate objective of the Convention is to avoid dangerous anthropogenic interference with the climate system. Two main issues confronting society are: what constitutes 'dangerous' interference with the climate system and how to deal with that interference.

Object Advertising is a marketing tool that lets you communicate with potential customers about your products or services through paid channels. The goal of advertising for a small business may be to build brand awareness, improve your image, boost engagement, generate leads, or convert potential leads into sales.

Object ~~Article~~ Advertising is a form of selling a product to a certain audience in which communication is intended to persuade an audience to purchase products, ideas or services regardless of whether they want or need them. While advertising can be seen as a way to inform the audience about a certain product or idea it also comes with a cost because the sellers have to find a way to shed the seller interest in their product. It is not without social costs. Unsolicited commercial email and other forms of spam have become so prevalent that they are a major nuisance to internet users, as well as being a financial burden on internet service providers or internet service providers.

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TEACHING PLAN (SYNOPSIS)

Month: Oct, 2022	Subject: Commerce
Topic: types of analysis - fundamental, technical, quantitative, qualitative	Paper: Stock market Analysis
Hours Required	15
Learning Objectives	know different types of trading strategies
Previous Knowledge to be reminded	understanding of the markets
Topic Synopsis	

Week with its multiple facts, methodologies and techniques, data analysis is used in a variety of fields, including - business, science and social science, among others. As businesses thrive under the influence of many technological advancements, data analysis plays a huge role in decision making, providing a better, faster and more efficient system that minimizes risks and reduces human biases.

1. Hypothesis Generation
2. Hypothesis Confirmation
3. Inferential analysis
4. Predictive analysis
5. Causal analysis
6. Mechanistic analysis

Week Basics of stock market: The stock market involves buying and selling stocks in the market. In this course, you will learn the basics of the functioning of the stock

Introduction to derivatives Trading: Derivative Trading is the formal financial contract allowing the investor to buy or sell the assets for a future date. It also comes with

Thrust areas	Derivative Trading
Skill to be learnt by Student	Data-based forecasting, Risk qualification
Examples/Illustrations	Market research and analysis log
Additional Inputs	Investments, market scope

Teaching Models used	Delivery
Teaching Aids used	Black board
References cited	Textbook, Helson
Student Activity planned after the teaching	As a
Activity planned outside classes	debts classification
Any other	Assignment, reading

Week CFD Trading: FOREX trading is the way through which you can speculate the currency prices so you can make profits.

Week Create a diversified portfolio: One of the key advantages of an index fund is that you immediately have a range of stocks in the fund.

Week Be prepared for a downturn: The hardest issues for most investors is stomaching a loss in their investment, and because the stock market can fluctuate, try a stock market simulator before investing real money.

Week Smart Invest in stocks has become a very important part of a person's portfolio as the returns offered by equities have the ability to surpass returns by other traditional means of investment. However, simply taking a plunge into stocks is dangerous without having any knowledge or understanding of the markets. Analysis of stocks in the basis of investing or trading in stock markets, there are two aspects to such analysis, fundamental analysis and technical analysis.

while both are crucial aspects in stocks, let us learn about the fundamental analysis of stocks in this article and the related information

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