

**MRS. REKHA SAINI**  
**ASSOCIATE PROFESSOR**  
**LESSON PLAN**  
**ACADEMIC SESSION:- 2024-25**  
**SEMESTER:- EVEN**

<b>Month</b>	<b>B.Com. II sem</b>	<b>B.Com IVth sem</b>	<b>B.Com VIth Sem</b>	<b>B.Com VIth sem</b>	<b>B.A. IInd sem</b>
<b>Subject</b>	<b>Company Law</b>	<b>Entrepreneurship Development</b>	<b>Fundamentals of Insurance</b>	<b>Management Accounting</b>	<b>Fundamentals of Banking and Insurance</b>
<b>Jan-25</b>	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts	Entrepreneurship: Concept, importance, factors influencing entrepreneurship; Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs; Relationship between entrepreneurship and management; Process of entrepreneurship development; Role of Entrepreneurship in economic development; Motivations to become entrepreneur	Introduction to life and General Insurance, Purpose of Insurance, Principles, Need of insurance	Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.	Introduction of Insurance
<b>Feb-25</b>	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration;	Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration; MSMEs-As a nascence of Entrepreneurship; Start up and Skill India: Concept, steps and need; Role of modern technology	Types of Insurance, Insurance as a social security tool, Insurance and economic development, Contract of life insurance: Principles and practices of life insurance, parties to the	Management reporting: need and type of reports. Management information system. Analysis of financial statements: comparative statements, common size	Insurance: Concept, need and principles of insurance; Insurance and economic development;

	<p>Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring &amp; shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus</p>	<p>in developing MSME; Role of MSMEs in the economic development</p>	<p>contract, their rights duties with collection of premium</p>	<p>statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.</p>	
Mar-25	<p>Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties &amp; liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.</p>	<p>Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation; Contents of business project report; Project Appraisal: Feasibility study- preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirements; Source of finance; Profit and tax planning.</p>	<p>Marine insurance: Policy and its conditions, Premium, Double Insurance, Assignment of policy warranties, voyage, Loss and abandonment, partial losses and particular charges, salvage, total losses and measures of indemnity, claims settlement procedures Accident and motor insurance: policy and claim settlement procedure. Insurance intermediaries: role of agents and procedure of becoming an agent, cancellation of license</p>	<p>Cash flow and funds flow statements: need and method of preparing statements. Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point</p>	<p>Life Insurance: Concept, features, importance, and types: procedure of taking life insurance policies, nomination and assignment.</p>
April-25	<p>Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices</p>	<p>Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in</p>	<p>Accident and motor insurance: policy and claim settlement procedure. Insurance intermediaries:</p>	<p>Budgeting and budgetary control: need, methods and types of budgets, essentials of</p>	<p>General insurance: concept, features, importance, and types; Procedure of taking general insurance: An</p>

	prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.	entrepreneurship development; Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIET; State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role.	role of agents and procedure of becoming an agent, cancellation of license	budgetary control system	overview of Fire Insurance
May-25	Revision	Revision	Revision	Revision	Revision