



Sunbeam
College for Women



Autonomous Post Graduate College
Accredited 'A' Grade by NAAC
BHAGWANPUR, VARANASI-221005 (U.P.)

B.Com. II Sem.
ACADEMIC PLANNER
2025-26

Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com. II Semester (Session 2025-26)

Business Management (BC24020IT)

Reference Books:

- | | |
|---|------------------------|
| 1. Principles of Management- Tripathi & Reddy | McGraw Hill Education |
| 2. Principles of Management- Charles W.L. Hill | McGraw Hill Education |
| 3. Principles of Management- L.M. Prasad | Sultan Chand & Sons |
| 4. Business Organisational and Management-Singh & Chhabra | Sun India Publications |
| 5. Principles of Management-P.C. Tripathi | Tata Mc Graw Hill |
| 6. The Human Side of Enterprise - Douglas M.C. Gregor | Tata Mc Graw Hill |
| 7. Business Organisation & Management- C.B. Gupta | Mayur Paperbacks |

Lecture Plan

Sl. No.	Unit	Month	Activity	Week	No. of Lectures	Topics
1	I	Jan		2nd	5	Introduction to the subject. Ethics and Ethos practiced by Indian Business Houses, Management principles in Ramayana, Mahabharata and Bhagwad Geeta
				3rd	5	Introduction to modern management Concept, Characteristics, Process, Significance of Management
				4th	5	Managerial Roles (Mintzberg), An Overview of Functional Areas of Management, Development of Management Thought
				5th	6	Classical and Neo – Classical System, Contingency Approach, System Approach, Revision
2	I & II	Feb		1st	6	Planning: Concept, characteristics, Process, Importance
				2nd	6	Planning: Types, Criteria and barriers of effective planning, Decision-Making: Concept, Process
				3rd	6	Decision-Making: types and importance. Management by Objectives
				4th	6	Organising: Concept, Process, principles and Significance. Authority: Concept and Delegation. Responsibility: Concept

3	II, III & IV	March	Caselet Discussion- Short real life business cases (start-ups, Indian companies, MSMEs, Focus on decision making, leadership style or motivation.	1st	1	Centralization and Decentralization
				2nd	6	Departmentation , Organisational Structure: Forms. Direction: Concept, Significance and Techniques
				3rd	5	Coordination as an essence of Management, Management of Change: Concept, Nature
				4th	5	Types of Change and Process of Planned Change, Resistance to Change and Method of reducing resistance of change. Revision
				5th	1	Controlling - Meaning, importance
4	IV	April		1st	3	Controlling - Process, Effective Control System, Techniques of control, Motivation: Concept, Types Importance
				2nd	6	Motivation Theories- Maslow, Herzberg, McGregor, Ouchi. Financial & Non Financial Incentive
				3rd	5	Leadership: Concept Functions, Traits and Leadership Style, Tannebaum & Schmidt's Model
				4th	6	Blacke and Mouton's Model. Likert's Fours System of Leadership. Revision
				5th	4	Revision & PYQ discussion

Note: To facilitate better comprehension of the subject, students will be engaged in the following activities (Presentation: 3 hours)

Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com. II Semester (Session: 2025-26)

Financial Accounting (Paper - Compulsory) Course Code: BC240202T

References:

1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, Latest Edition.
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan.
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, S.M., Financial Accounting, Sahitya Bhawan Publications, Latest Edition.
5. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
6. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, Latest Edition

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	2nd	4	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859- 1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions
			3rd	4	Indian and International Accounting Standards. Accounting Mechanics: Double Entry System
			4th	4	Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement.
			5th	4	Preparation of Final Statement
2	II	February	1st	4	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee
			2nd	4	Recoupment of short working, Sub - lease, Short working Reserve Account, Nazarana, Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor
			3rd	4	Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.
			4th	4	Installment Payment System - Difference between Hire Purchase and Installment Payment System, Accounting Records in the book of Purchaser & Vendor, Interest suspense account.
3	III	March	2nd	4	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses.
			3rd	4	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods
			4th	4	Accounting of Branch Accounts under various Methods
4	IV	April	1st	3	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency
			2nd	4	Preparation of Statement of Affairs and Deficiency Account.
			3rd	4	Preparation of Statement of Affairs and Deficiency Account.
			4th	4	Voyage Accounts - Meaning & Preparation of Voyage Accounts.
			5th	1	Revision

Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com. II Semester (Session: 2025-26)

Computerised Accounting (Paper - Compulsory) Course Code: BC240203P

References:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013
5. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
6. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	2nd	1	Accounting- Concept, Objectives, Advantages And Limitations, Types of Accounting Information
			3rd	1	Users of Accounting Information And Their Needs. Qualitative Characteristics of Accounting Information. Role of Accounting In Business.
	4th		1	Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations of Computer System).	
	5th		2	(B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part of Management Information System.	
2	III & IV	Februray	1st	2	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups
			2nd	2	Creating Stock Items and Groups Vouchers Entry
			3rd	2	Vouchers Entry
			4th	2	Vouchers Entry
3		March	1st	1	Vouchers Entry
			2nd	2	Vouchers Entry
			3rd	1	Vouchers Entry
			4th	1	Vouchers Entry
			5th	1	Vouchers Entry
4		April	2nd	2	Vouchers Entry
			3rd	1	Vouchers Entry
			4th	2	Vouchers Entry
	5th		3	Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and shutting a Company; Backup and Restore data of a Company.	

Subject Based Activity**April 5th Week, 2026:**

Students will prepare Final Accounts by generating Trading Account, Profit & Loss Account, Balance Sheet, and Cash Flow Statement using Tally software, with the objective of developing practical accounting skills, improving understanding of accounting cycles, and enhancing industry-oriented, application-based learning.

Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com II Semester (Session: 2025-26)

Business Economics (Course Code: BC240205T)

Reference Books:

1. Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.
2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), , McGraw Hill Education, 9th Ed
3. Ahuja, H.L, "Managerial Economics", S.Chand, 8th Ed
4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed
5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications
6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India)Pvt Limited
7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra
8. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir
9. Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub
10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub
11. Mishra, J.P., Vyashthi Arthashastra

Note- Latest edition of the text books should be used

Lecture Plan

Sl. No.	UNIT	MONTH	WEEK	No. of Lectures	TOPICS
1	I	January	2nd	5	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc.
			3rd	5	Introduction: Nature And Scope of Business Economics, Meaning, Kinds
			4th	5	Law of Demand, Law of Marginal Diminishing Utility; Elasticity of Demand, Concept And Measurement of Elasticity of Demand Price, Income Elasticity
			5th	6	Cross Elasticity, Determinants of Elasticity of Demand Importance of Elasticity of Demand
2	II	February	1st	6	Theory of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law of Variable Proportion
			2nd	6	Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies
			3rd	6	A. Perfect Competition: Meaning, Price And Output Determination
			4th	6	B. Monopoly: Meaning And Determination of Price Under Monopoly

3	III	March	1st	1	Equilibrium of A Firm/Industry; C. Monopolistic Competition: Meaning And Characteristics
			2nd	6	Price And Output Determination Under Monopolistic Competition
			3rd	5	Business Cycle: Various Phases And Its Causes; Theory of Distribution: Marginal Productivity Theory of Modern Theory
			4th	5	Theory of Wages: Meaning, concepts
			5th	1	Determination of Wage Rate Under Perfect Competition
4	IV	April	1st	3	Determination of Wage Rate Under Monopoly
			2nd	6	Rent Concept: Modern Theories of Rent
			3rd	5	Interest Concept- And Theories of Interest
			4th	6	Profit- Concept And Theories of Profit.
			5th	4	Revision

Academic Activity Planner-2026

Subject: Business Economics

Sl. No.	Teacher Name/ Department	Proposed Date	Activity	Class	Purpose of Activity/Visit
1	Dr. Neetu Singh/ Mr. Shubham Tiwari	February 4th Week	Organize an Inter-sectional quiz in consistent with various economical concepts applied in business.	B. Com. II Semester	An inter-sectional quiz of business economics will be organized to assess the fundamental knowledge/concepts of students regarding economic principles and laws applied in business.
2	Dr. Neetu Singh/ Mr. Shubham Tiwari	March 3rd Week	Cost–Output Analysis: Short-Run Production Activity	B. Com. II Semester	The purpose of this activity is to help students understand the practical relationship between cost and output and to analyze how total cost, average cost, and marginal cost behave in the short run. Through this activity, students learn to apply theoretical concepts such as law of diminishing returns, fixed and variable costs, and cost curves to a simplified real-life production scenario.

Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com. II Semester (Session: 2025-26)

Course Name: Introduction to Computer Application

Course Code: C010104T

Lecture Plan

Month	UNIT	Week	No. of Lectures	Topic
J A N U A R Y	Ist	1 ST	-	
		2 ND	2	Computer: An Introduction Computer in Business, Elements of Computer System, Computer Setup,
		3 rd	1	Components of a computer system, Generations of computer
		4 th	2	Computer languages, Disk Operating system and windows
		5 th	2	Introduction to Database and DBMS, DBMS advantages and disadvantages
F E B R U A R Y	IIND	1 st	2	Interpretations of Applications Purpose of Database Systems
		2 nd	2	DBMS system Network, Hierarchical and relational database
		3 rd	2	Introduction to word-Processing, Word-processing concepts, Use of Templates and styles
		4 th	2	Working with word document: Editing text, Find and replace text, Formatting, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break
		5 th	-	
M A R C H	IIIRD	1 st	-	
		2 nd	2	Spell check, Autocorrect, Auto-text; table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video
		3 RD	2	Mail Merge; Printing documents; Citations, references and Footnotes.
		4 th	2	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking
		5 th	-	
A P R I L	IVTH	1 st	1	Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos
		2 nd	2	Spreadsheet concepts, managing worksheets
		3 rd	2	Formatting, conditional formatting, entering data, Editing, and Printing and Protecting worksheets;
		4 th	2	Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs;
		5 th	2	Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges, Working with basic function. Data Communication Networking-LAN& WANS.
INTERNAL EXAM				
Total Classes		Planned: 30		

Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com. II Semester (2025-2026)

Vocational

E-Taxation (Course Code: 260213V)

References:

1. Dr. Vinod Kumar Singhania- Direct Taxes Ready Reckoner, Taxman Publication
2. Digital Taxation- A Holistic view, Taxman Publication
3. Nitin Verma- E-Commerce- Taxation Prospects & Challenges- Global vision Publishing House
4. IBFD- E-Commerce and Source Based Income Taxation

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics	
1	I	January	2nd	2	Taxation- Definition, Purpose	
			3rd	2	Importance of taxation	
			4th	2	Types of taxes	
			5th	2	Concept and types of Direct Taxes	
2		February	1st	1	Concept and types of Indirect Taxes	
			2nd	2	Difference between Direct and Indirect Taxes	
			3rd	2	Tax Management, Tax Planning	
			4th	2	Tax Evasion, Tax Avoidance	
3		II	March	1st	1	Fundamental principles of Taxtion
				2nd	2	Permanent Account Number (PAN): Meaning, importance, application process
				3rd	2	Tax Deduction and Collection Account Number (TAN), Aadhar-PAN linking
				4th	2	Digital Signature Certificate (DSC): Meaning, types, uses
	III	5th		1	E-Filing of returns: Concept of e-filing, Types of Income tax returns (ITR forms)	
4	IV	April	1st	2	Registration on income tax e-filing portal, steps involved in e-filing of returns	
			2nd	2	Verification of returns (EVC, Aadhar OTP, DSC), E-filing of GST returns GSTR-1, GSTR-3B etc.)	
			3rd	2	E-Payment of Taxes: Concept of e-payment, modes of online tax payment (Net banking, debit card, UPI etc.)	
			4th	2	Challan ITNS 280, 281, 282	
			5th	2	Advance tax and Self-assessment tax, refund process through electronic mode	

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B.Com. II Semester (Session: 2025-26)
Raag and Taal (240209V)

References:

1. Raag Parichaye Bhaag 1 (Harishchandra Srivastava)
2. Hindustani Sangeet Paddhati (Kramik Pustak Malika) V.N Bhatkhande

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	2nd	2	Introduction to Swar, Basic Alankaar and Palta in Shudh Swar
			3rd	2	Introduction of Raag Bhupali, Elementary Knoweldge and Sargam Geet
			4th	1	Raag Bhupali Aaroh Avroh Pakad and Sargam Geet
			5th	2	Introduction of Raag Yaman, Elementary Knoweldge, Sargam Geet
2	II and III	February	1st	2	Knoweldge of Teen Taal
			2nd	2	Teen Taal & Keharva with Hand initials, Knoweldge of (Dugun, teegun chaugun)
			3rd	2	Definitions and Explanation of musical terms "Naad, Shruti and Sangeet"
			4th	2	Definitions of Saptak, Alankar, Thaata, Vaadi-Samvaadi
3	III	March	1st	1	Definitions of Anuvaadi, Vivaadi, Pakad
			2nd	2	Definitions of Taan, laaye
			3rd	2	Definitions of Theka, Sam Taali Khali
			4th	1	Definitions of Meend, Kan and Alaap
4	IV	April	1st	1	Introduction of The Life Sketches of Indian Legends in Music
			2nd	2	Contributions of Pandit V.N Bhatkhande (Music)
			3rd	2	Contributions of Pandit V.D Paluskar (Music)
			4th	2	Career Guidance in the field of Music, Knoweldge of Practical and Theoretical aspects

References:

1. A foundation course in Human Values and Professional Ethics by RR Gaur, R Sangal et al
2. JUSTICE What's the Right Thing to Do? Michael J Sandel
3. Human Values by A N Tripathi New Age International
4. Environmental Management by N K Uberoi
5. <https://www.un.org/sustainabledevelopment>
6. <https://www.india.gov.in/mygovernmentschemes>
7. <https://www.legislation.gov.uk/ukpga/2010/23/contents>
8. Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN 9780141918921

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	2nd	2	Introduction Values, Characteristics, Types; Developing Value system in Indian Organisation
			3rd	2	Values in Business Management; Value based Organisation; Trans cultural Human values in Management
			4th	2	Swami Vivekananda's philosophy of Character Building; Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers
			5th	2	Human Values and Present Practices Issues Corruption and Bribe, Privacy Policy in Web and Social Media
2	II	February	1st	2	Cyber threats ,Online Shopping etc; Remedies UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy
			2nd	2	Secular and Spiritual Values in Management Introduction Secular and Spiritual values, features
			3rd	2	Levels of value Implementation, Features of spiritual Values; Corporate Social Responsibility Nature, Levels, Phases and Models of CSR
			4th	2	Corporate Governance CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates
3	III	March	1st	2	Holistic Approach in Decision making Decision making, the decision making process; The Bhagavad Gita Techniques in Management, Dharma and Holistic Management
			2nd	2	Discussion through Dilemmas -Dilemmas in Marketing and Pharma Organisations, moving from Public to Private - monopoly context , Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security, Dilemma on Organic food , Dilemma on standardization, Dilemma on Quality standards
			3rd	2	Ecosystem Concept, structure & functions of ecosystem producer, consumer, decomposer, foodweb, food chain, energy flow, Ecological pyramids
			4th	2	Conservation of Biodiversity In situ & Ex situ conservation of biodiversity Role of individual in Pollution control; Human Population & Environment, Sustainable Development
			5th	2	India and UN Sustainable Development Goals, Concept of circular economy and entrepreneurship; Environmental Laws

4	IV	April	1st	2	International Advancements in Environmental Conservation; Role of National Green Tribunal, Air Quality Index
			2nd	2	Importance of Indian Traditional knowledge on environment, Bio assessment of Environmental Quality
			3rd	2	Environmental Management System, Environmental Impact Assessment and Environmental Audit
			4th	2	Revision
			5th	2	Revision