

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-2024

Subject Name: Corporate Accounting -II

Code: BCH-4.01, Semester-4

Teacher Name- Kavita

Month	Topic
Jan 2024	Amalgamation and internal reconstruction of companies as per AS-14
Feb 2024	Accounts of Banking Companies, Underwriting of shares and debentures
March 2024	Liquidation of companies
April 2024	Double Account System, Accounts of Electricity Companies

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-2024

Subject Name: Accounting for Managers

Code: BCH-6.01, Semester-6

Teacher Name-Kavita

Month	Topic
Jan 2024	Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis. Ratio analysis: meaning, objectives, limitations; and types of ratios.
Feb 2024	Valuation of assets, Cash Flow Statement: meaning, objectives, limitations and accounting procedure
March 2024	Accounting for Price level Changes. Marginal Costing: meaning, advantages, marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.
April 2024	Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing. Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-2024

Subject Name: Retail Management and Sales Procedures

Code: BCH-6.06, Semester-6

Teacher Name-Kavita

Month	Topic
Jan 2024	Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India
Feb. 2024	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.
March 2024	Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process
April 2024	Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-2024

Subject Name: Financial Management

Code: BC-6.03, Semester-6

Teacher Name-Kavita

Month	Topic
Jan 2024	Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning
Feb 2024	Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.
March 2024	Cost of Capital: Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis
April 2024	Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-2024

Subject Name: Financial Management

Code: 16MCO22C3, Semester-2

Teacher Name-Kavita

Month	Topic
Jan 2024	Financial Management: Introduction, Meanings and Definitions, Goals of Financial Management, Finance Functions, Interface between Finance and Other Business Functions, Financial Planning: Introduction, Objectives, Benefits, Guidelines, Steps in Financial Planning, Factors Affecting Financial Planning, Estimation of Financial Requirements of a Firm, Capitalization. Time Value of Money: Introduction, Rationale, Future Value, Present Value, Construction of Present Value Tables and Annuity Tables. Cost of Capital: Introduction, Meaning of Cost of Capital, Cost of Different Sources of Finance, Weighted Average Cost of Capital
Feb 2024	Leverage: Introduction, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage, Capital Structure: Introduction, Features of an Ideal Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure. Dividend Decisions: Introduction, Traditional Approach, Dividend Relevance Model, Miller and Modigliani Model, Stability of Dividends, Forms of Dividends
March 2024	Capital Budgeting: Introduction, Importance of Capital Budgeting, Complexities Involved in Capital Budgeting Decisions, Phases of Capital Expenditure Decisions, Identification of Investment Opportunities, Rationale of Capital Budgeting Proposals, Capital Budgeting Process, Investment Evaluation, Appraisal Criteria. Risk Analysis in Capital Budgeting : Introduction, Types and Sources of Risk in Capital Budgeting, Risk Adjusted Discount Rate, Certainty Equivalent Approach, Probability Distribution Approach, Sensitivity Analysis, Simulation Analysis,

	Decision Tree Approach. Capital Rationing: Introduction, Types, Steps Involved in Capital Rationing, Various Approaches to Capital Rationing.
April 2024	Corporate Restructuring: Mergers and Acquisitions, Take Overs, Amalgamation, Leverage Buy-outs, Management Buy Out Financial Restructuring: Share Split, Consolidation, Cancellation of Paid Up Capital, Corporate Failures and Liquidations

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: - Auditing

code- C 6.04, B.com(P) 6th semester

Teacher Name: Mr. Narender, Asst Prof

MONTH	TOPIC
January 24	Auditing : Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.
February 24	Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.
March 24	Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends
April 24	Audit Report and Investigation Audit Report : Meaning, objectives, contents and types. Investigation : Meaning, Nature and objectives.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: - Business Management-I

code- C 1.04, B.com(P) 2nd semester

Teacher Name: Mr. Narender, Asst Prof

MONTH	TOPIC
January 24	Business: concept, nature and spectrum of business activities, business system, business objectives
February 24	Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches
March 24	Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation
April 24	Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: - Business management

code- C 2.04, B.com(hon) 4th semester

Teacher Name: Mr. Narender, Asst Prof

MONTH	TOPIC
January 24	Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad
February 24	Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad
March 24	Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad
April 24	Communication – formal and Informal Networks, Barriers and Principles Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: auditing

code- C 4.06, B.com(hon) 4th semester

Teacher Name: Mr. Narender, Asst Prof

MONTH	TOPIC
January 24	Introduction: Meaning, objectives, basic principles and techniques, classification of audit. Audit Planning: Internal control, Internal check & Internal audit.
February 24	Audit Procedure: Routine checking, Vouching, Verification & Valuation of Assets & Liabilities.
March 24	Audit Procedure: Routine checking, Vouching, Verification & Valuation of Assets & Liabilities.
April 24	Audit Report: Meaning, objectives, contents and types. Investigation: Meaning, Nature and Objectives. Tax audit, Management audit and Cost audit; Relevant Auditing and Assurance Standards (AASs).

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: - Business law -1

code- C1.06, B.com(hon) 1st semester

Teacher Name: Mr. Narender, Asst Prof

MONTH	TOPIC
Jul-August 23	The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
September 23	Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts.
October 23	Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts.
November 23	Sale of Goods Act 1930. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester :- Basics of Retailing

code- C3.06, B com (P) 3rd semester

Teacher Name: Mr. Narender, Asst Prof

MONTH	TOPIC
Jul-August 23	Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India.
September 23	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser - franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.
October 23	Management of Retailing Operations: Retailing management and "the total performance model"; Functions of retail management; Strategic retail management process.
November 23	Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester :- Principles of Management

code- C 16MCO21D3, M.com 1st semester

Teacher Name: Mr. Narender, Asst Prof

MONTH	TOPIC
Jul-August 23	<p>Schools of Management Thought: Scientific, process, human behavior and social</p> <p>system school; Decisions theory school; Quantitative and system school;</p> <p>Contingency theory of management; Managerial skills. Managerial Functions:</p> <p>Planning –concept, significance, types; Organizing-concept, principles, theories,</p> <p>types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; coordinating; control- nature, process, and techniques.</p>
September 23	<p>Motivation: Process of motivation; Theories of motivation- need hierarchy theory,</p> <p>theory X and theory Y, two factor theory, Alderfer`s ERG theory, McClelland`s</p> <p>learned need theory, Victor Vroom`s expectancy theory, Stacy Adams equity theory.</p>
October 23	<p>Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory,</p> <p>Fiedler`s contingency theory; Harsey and Blanchard`s situational theory;</p> <p>Managerial grid; Likert`s four systems of leadership.</p>

November 23	<p>Interpersonal and Organisational communication: concept of two-way communication; communication process; Barriers to effective communication</p> <p>types of organisational communication, improving communication, transactional</p> <p>analysis in communication;</p>
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GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: - Accounting for Management

code- C5.03, B.com (p) 5th semester

Teacher Name: Mr. Narender, Asst Prof

MONTH	TOPIC
Jul-August 23	<p>Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer,</p> <p>Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-</p> <p>Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.</p>
September 23	<p>meaning and types of financial statements,</p> <p>analysis and interpretation of financial statements, Types of financial analysis, steps involved in</p>

	financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
October 23	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning
November 23	Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

**Subject Name with code and semester:- Cost accounting, Code- C
502, B.com (P) 5th sem**

Teacher Name:- Suneeta

MONTH	TOPIC
September 2022	Cost accounting: meaning, techniques, methods, importance Cost accountancy Cost : Main elements and types Materials: Issue, control and valuation
October 2022	Labour Cost Control: Importance, idle time, overtime, systems of wage payment, Incentive wage rate plans, Methods of time keeping and time booking
November 2022	Overheads: meaning and types, collection, classification, allocation, apportionment, and absorption , elementary knowledge of activity based costing
December 2022	Unit and output costing Reconciliation of cost and financial accounting

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:- Cost accounting, Code- MH 17, B.com (H) 3rd sem

Teacher Name:- Suneeta

MONTH	TOPIC
September 2023	Cost accounting: meaning, techniques, methods, importance Cost accountancy Cost : Main elements and types Materials: Issue, control and valuation
October 2023	Labour Cost Control: Importance, idle time, overtime, systems of wage payment, Incentive wage rate plans, Methods of time keeping and time booking Overheads: meaning and types, collection, classification, allocation, apportionment and absorption.
November 2023	Unit and output costing Reconciliation of cost and financial accounting
December 2023	Process costing: meaning, uses, preparation, joint product and by product Contract costing: meaning, features, preparation, job and batch costing.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester financial accounting (MH08)

Semester II

Teacher Name:- Suneeta

MONTH	TOPIC
Jan.2024	Higher Purchase System and Installment Payment System. Lease accounting (with accounting standard-19)
Feb.2024	Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet. Departmental account
March2024	Partnership Accounts: Dissolution of partnership firm- insolvency of partners (including Garner v/s Murray Rule), gradual realisation of assets and piecemeal distribution; amalgamation and sale of partnership firms.
April 2024	Royalty Accounts; An introduction to Tally

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester An introduction of accounting MH04 semester I

Teacher Name:- Suneeta

MONTH	Topic
July.2023	Accounting: meaning, objectives, basic terms, functions, advantages and limitations of accounting, branches of accounting, bases of accounting- cash basis and accrual basis; Accounting as an information system, users of financial accounting information and their needs; Qualitative characteristics of accounting information.
August 2023	Generally accepted Accounting Principles; Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient feature of Accounting Standard (AS): I (ICAI). Types of Accounting Standards
September 2023	Preparation of financial statements: a)of non-corporate business entities.b)of not-for-profit organizations; Accounting Errors: meaning, types and their rectification.Suggested Readings:
October 2023	Capital and revenue expenditures and receipts; Depreciation: nature, causes of depreciation, factors in the measurement of depreciation, accounting concept of depreciation, methods of computing depreciation- straight line method and diminishing balance method, change of method, disposal of depreciable assets. Salient feature Accounting Standard (AS): 6 (ICAI); Self and sectional balancing system.
November 2023	Accounting Process: Journal, Ledger, Cash Book and other subsidiary books; preparation of trial balance.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

**Subject Name with code and semester Financial Accounting
C101semester 1**

Teacher Name:- Suneeta

MONTH	Topic
July.2023	Introduction: meaning, objectives, process, limitations and basic terms of Appccounting
August 2023	Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance
September 2023	Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes,accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.
October 2023	Final Accounts with adjustments; Rectification of errors
November 2023	Accounting for non-profit organizations; Consignment accounts.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

**Subject Name with code and semester Business Management C104
semester 1**

Teacher Name:- Suneeta

MONTH	Topic
July.2023	Business: concept, nature and spectrum of business activities, business system, business objectives
August 2023	Management: Introduction, concept, nature, process and significance;
September 2023	Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.
October 2023	Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation
November 2023	Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester Organisational Behaviour

Paper Code: 16MCO22D3 Semester IV

Teacher Name:- Suneeta

MONTH	TOPIC
Jan.2024	Organisational Behavior: concept and significance; Relationship to other fields ;OB Model, ethics and ethical behaviour in organizations. Learning: meaning and definition,process, theories of learning, OB in learning revision work.
Feb.2024	Attitude: meaning and definition, components, functions, formation, changing of attitude,prejudice and attitude. Personality: meaning and definition, the big five personality model, the Myers-Briggs Type Indicator, additional work related aspects of personality.revision work
March2024	Perception: meaning and definition, process, factors influencing perception, perceptual errors or distortions.Group Dynamics and Team Development: Group dynamics- definition and importance types of groups, group formation, group development, group performance factors, group norms, group status, group size, cohesiveness, social loafing. Team: types, team composition factors, team Revision work
April 2024	Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict.Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.Revision work

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

**Subject Name with code and semester (II) Business Regulatory
Framework – II Code: 4.03 Semester IV**

Teacher Name:- Suneeta

MONTH	TOPIC
Jan.2024	Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after revision work
Feb.2024	Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation revision work
March2024	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract revision work
April 2024	RTI Act : features, rights and importance.revision work

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

**Subject Name with code and semester Financial accounting (2.01)
semester II**

Teacher Name:- Suneeta

MONTH	TOPIC
Jan.2024	Hire Purchase System and Installment Payment Systems
Feb.2024	Joint-Venture Account; Royalty Account
March2024	Branch Accounts (including foreign branch) and Departmental Accounts
April 2024	Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal distribution.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester Corporate accounting (4.01)

Semester IV

Teacher Name:- Suneeta

MONTH	TOPIC
Jan.2024	Internal Reconstruction , Accounting of holding companies
Feb.2024	Internal Reconstruction; External Reconstruction in the nature of merger and purchase
March2024	Liquidation of a company ; Financial reporting for financial institutions.
April 2024	Final Accounts of Banking Companies.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

**Subject Name with code and semester Business Regulatory
Framework C303 semester III**

Teacher Name:- Suneeta

MONTH	Topic
July.2023	Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners Relations of partners to third parties; position of minor in partnership
August 2023	Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.
September 2023	.Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.
October 2023	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaidseller; suits of Breach of contract.
November 2023	RTI Act : features, rights and Revision Work Revision work

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: Business Statistics II

Code: 4.02 (B.Com) Hons. 4th sem

Teacher Name:- Rachna

MONTH	TOPIC
Jan 2024	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.
Feb 2024	Correlation: Method, features, types and degrees, Regression, methods, difference between correlation and regression.
March 2024	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers
April 2024	Statistical Decision Theory, Statistical Quality Control

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: Project Planning and

Management, Code: 6.02 (B.Com) Hons. 6 th sem

Teacher Name:- Rachna

MONTH	TOPIC
Jan 2024	Project Planning: Planning, strategy and Capital Allocation, Generation and Screening of Project Ideas Analysis: Market and Demand analysis, Technical Analysis, financial Estimates and Projections, Time Value Money, Investment Criteria
Feb 2024	Project Cash Flows, The Cost of Capital, Stand Alone Risk analysis, Risk analysis- Market and Firm Risk, Special Decision Situations, Social Cost Benefit analysis, Multiple Projects and Constraints.
March 2024	Valuation of Real Options, Judgemental, Behavioural, Strategic and Organisational considerations. Financing: Financing of Projects, financing Infrastructure Projects, Venture capital and Private Equity
April 2024	Implementation: Project Management, Network Techniques for Project Management Project Review and Administrative Aspects

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: Business Ethics

Code: 4.02 (B.Com) Hons. 4 th sem

Teacher Name:- Rachna

MONTH	TOPIC
Jan 2024	Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society. Concept of Business Ethics
Feb 2024	Domain of Politics and ethics: Democracy and Welfare State, Market and Globalization. Approaches to Moral Reasoning: Consequentialism, Deontology, Teleological reasons.
March 2024	Politics and Ethics in Business: Corporate Code of Ethics. a) Environment b) Accountability c) Responsibility d) Leadership e) Diversity Corporate Social Responsibility. Arguments For and Against; Strategic Planning and corporate social Responsibility; Corporate Philanthropy.
April 2024	Corruption, corporate scandals, whistle blowing, insider trading, discrimination: Gender Sensitization: Meaning, Definition, Gender Roles, Gender Equality, Gender Differentiation, Crucial Role of Gender Sensitization in Gender Mainstreaming.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester: International Business

Environment

Code: 2.05 (B.Com) P. 2nd sem

Teacher Name:- Rachna

MONTH	TOPIC
Jan 2024	Business Environment: concept; components and importance; SWOT Analysis.
Feb 2024	Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.
March 2024	Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness.
April 2024	Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Privatization.

Session: 2023-24 Even Semester

Class: M.Com

Subject: Investment management

Semester: 2nd

Faculty Name	Location
Heera Raparia	R.No.4

Month	Topic Detail
January	Investments: Nature, Scope, Avenues, Elements, Process of Investment
	Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities;
	Time Value of Money; Sources of Financial Information.
	Capital Markets: Secondary and Primary, Public Issue: IPO and other types of issues in Securities in India
February	Stock-Market:- Stock-Exchanges, Listing of Securities, Trading and Settlement;
	SEBI- Objectives, Function and Evaluation of its role
	Options and Futures (With numerical); Security Analysis
	Fundamental Analysis (Macroeconomic, Industry and Company analysis)
March	Estimation of Intrinsic Value Revision
	Technical Analysis: Charting techniques, Dow-theory,
	Moving Average Analysis, Oscillators Moving Average Convergence-Divergence,
	Relative Strength Index and Rate of Change, Technical Indicators of Breadth, Sentiments),
April	Testing Technical Trading Rules, Evaluation of Technical Analysis,
	Efficient Market Theory: Random Walk Theory,
	Forms and Empirical Evidences of Various Forms of EMH.
	Revision and test

Session: 2023-24 Even SemesterClass: **B.Com Pass Sem 4**Subject: **Business Statistics**

Faculty Name	Location
Heera Raparia	R.No.2

Month	Topic Detail
January	Index Numbers: Meaning, Types and uses Construction of Price Index Numbers
	Construction of Quantity Index Numbers Test of Adequacy
	Base Shifting, Pricing and Deflating
	Problems in Constructing Index Numbers
	Consumer Price Index
February	Analysis of Time Series
	Components of Time Series
	Determination of Trend Values- Numerical Questions
	Computation of Seasonal Indices
	Revision of Unit-1 and 2
Submission of Assignments	
March	Theory of Probability- various concepts
	Addition law of Probability
	Multiplication and Conditional Probability
	Baye's Theorem
	Revision
	Probability Distributions
	Binomial Distribution
April	Poisson Distribution
	Normal Distribution
	Revision of Unit 3 and 4
	Submission of Assignments

Session: 2023-24 Even Semester

Class: B.Com Pass Sem 4

Subject: Secretarial practice

Faculty Name	Location
Heera Raparia	R.No.2

Month	Topic Detail
January	Meaning, definitions of secretary
	Duties, responsibilities powers of secretary
	Appointment, procedure, qualification of secretary
	Position and removal of secretary
February	Duties of secretary regarding formation of M/A and A/A
	Duties of secretary regarding issues of share certificates
	Share warrant and share stock, calls in arrear
	Forfeiture and reissue of shares, transfer and transmission of shares
March	Duties of secretary regarding meetings
	Valid meetings, duties regarding meeting of share holders
	Meetings of board of directors
	Revision and doubt class
April	Motion and resolution
	Voting and proxy
	Revision
	Test unit1, 2, 3 4

Session: 2023-24 Even Semester

**Class: B.Com Hons Sem 4
with MS Excel**

Subject: Statistical Analysis

Faculty Name	Location
Heera Raparia	R.No.6

Month	Topic Detail
January	Introduction to statistics and excel
	Data Collection: experiment and survey
	Data Collection Method
	Data Collection Method
February	Descriptive Statistics
	Descriptive Statistics
	Sampling and inference
	Sampling and inference SUBMISSION OF ASSIGNMENT
March	Hypothesis Testing
	Hypothesis Testing-1
	Hypothesis Testing-2
	Chi square test
April	Chi square test
	Introduction to SPSS
	Introduction to SPSS
	Revision

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:-

Business Communication Skills B.Com (P&H)I First Semester

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
JULY 23	Introduction: Basics of communication, Seven C's of effective communication, barriers to communication, ethical context of communication
AUG 23	Business Communication at workplace: Letter writing- component, layout and process, E- mail communication, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting
SEPT 23	Report Writing: Types of business reports, structure of reports, short reports, long reports, abstracts and summaries, proposals.
OCT 23	Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.
NOV 23	REVISION & TEST

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:-

Taxation Law-I B.Com (P)I 5 TH Semester

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
JULY 23	Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes.
AUG 23	Income from Salaries (including retirement benefits); Income from House property.
SEPT 23	Profits and Gains from Business or Profession; Depreciation; Capital Gains.
OCT 23	Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income
NOV 23	REVISION & TEST

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:-

Entrepreneurship and Small Scale Business B.Com (P) I 5 TH Semester

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
JULY 23	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship. (The teachers should emphasize to students the desirability as well as feasibility of a career in entrepreneurship in the Indian scenario.) Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards. (The teachers may make use of Entrepreneurship Development Institute of India's Inventory of Entrepreneurial Competencies and National Institute of Entrepreneurship and Small Business Development's training kit for arousing entrepreneurial motivation and capacity and capability building).
AUG 23	Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century. (The students be advised to visit various product/service franchisees, BPO concerns and meet up/down links in the Network Marketing.) The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes.) Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. (The students may be advised to develop a structured instrument (questionnaire) for conducting survey of the various aspects of entrepreneurs/enterprise. They may also be advised to prepare a comprehensive business plan. The desirability and feasibility of liaison with relevant funding/non-funding agencies may also be explored.)
SEPT 23	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.

OCT 23	Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development
NOV 23	REVISION & TEST

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:-

International Business Environment B.Com (P)I 5 TH Semester

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
JULY 23	Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment; risk in IB; motives for internationalization of firms; organizational structure for IB; world trading system and impact of WTO; exchange rate systems; global financial system; barriers to IB; international business information and communication.
AUG 23	Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in IB.
SEPT 23	Decisions concerning global manufacturing and material management; outsourcing factors; managing global supply chains; product and branding decisions; managing distribution channels; international promotion mix and pricing decisions; counter trade practices; mechanism of international trade transactions
OCT 23	Harmonizing accounting difference across countries; currency translation methods for consolidating financial statements; the LESSARD-LORANGE Model; cross cultural challenges in IB; international staffing decisions; compensation and performance appraisal of expatriate staff; ethical dilemmas and social responsibility issues
NOV 23	REVISION & TEST

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:-

Income Tax B.Com (H)I 5 TH Semester

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
JULY 23	Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes.
AUG 23	Income from Salaries (including retirement benefits); Income from House property.
SEPT 23	Profits and Gains from Business or Profession; Depreciation; Capital Gains.
OCT 23	Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income
NOV 23	REVISION & TEST

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:- Income Tax Law and Administration,
B Com (Hons.) VIth Semester

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
Jan.2024	Rebate & Relief of Tax; computation of total income and tax liability of individual; filling and filing of return (ITR – I and II).
Feb.2024	Assessment of Hindu Undivided Family; Assessment of Firms & Association of Persons
March2024	Income tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax
April 2024	Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:- Taxation Law – II, B.Com.III

Pass VIth Sem

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
Jan.2024	Rebate & Relief of Tax; computation of total income and tax liability of individual; filling and filing of return (ITR – I and II).
Feb.2024	Assessment of Hindu Undivided Family; Assessment of Firms & Association of Persons
March2024	Income tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax
April 2024	Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions

**GOVERNMENT COLLEGE BAHADURGARH LESSON
PLAN FOR SESSION 2023-24 Subject Name with code
and semester:- Goods and Services Tax**

(GST) & Customs Law, B.Com.III Pass VIth Sem

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
Jan.2024	Introduction:- Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;
Feb.2024	Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors
March2024	Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping,Assessment and Audit;
April 2024	Customs duty: Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:- Essentials of E-Commerce -

II B.Com.III Pass VIth Sem

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
Jan.2024	E-Commerce : History of E-Commerce, Types of E-Commerce; B2B Business Models, B2 C Business models, M-Commerce; Business Models in Emerging E-Commerce Areas; Applications in ECommerce, E-Commerce in Service Industry, Retail E-Commerce, ECommerce in Financial Services, E-Commerce and shopping, E-Commerce Travel and Tourism, Internet Shopping, Future of ECommerce.
Feb.2024	Technology Infrastructure for E-Commerce: Internet key Technology Concepts, Switching Techniques,TCP / IP, IP Address, Domain names Service, URL, Client / Server Computing; Internet Protocal- HTTP, E-Mail Protocols, FTP, and SSL, WWW, Internet and the Web features; Internets and extranets: Role of Internets in B2B Applications, Access to Internets and Extranets , Application Extranet, Virtual Private Network (VPN), Firewall, Web Browser, Elements of Networking.
March2024	The Elements of e-Commerce: elements, e-visibility, e-shop, online payments, Delivering the goods, After-sales service, Internet e-Commerce security, A Website Evaluation Model. e-Business; Introduction, Internet Bookshops, Grocery Supplies, Software Supplies and Support Electronic, Newspaper Internet Banking, Virtual Auctions, Online share dealing, e-Diversity, Benefits of Auctions, Types and Examples of on-line Auctions.
April 2024	Customer Relationship Management: Introduction need of an electronic CRM, CRM's Goal, E- CRM Applications, CRM in Indian Banking, Technology use in CRM; ECommerce marketing Communications; Online advertising, Display Ads, Search engine Advertising, Sponsorships, E-Mail marketing, Online Catelogs, Social Network, Offline adverting, Website as a marketing Communication Toll, Retail Sector; Advantages and Challenges to online Retail.

GOVERNMENT COLLEGE BAHADURGARH

LESSON PLAN FOR SESSION 2023-24

Subject Name with code and semester:-

B.Com – II- IVth Semester
Paper: Marketing Management

Teacher Name:- DR.NEERAJ DALAL

MONTH	TOPIC
Jan.2024	Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation
Feb.2024	Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.
March2024	Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies
April 2024	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity