

Govt. College Dujana , Jhajjar

Lesson Plan

Name of the Asst. Professor: Mrs. Silky Jain

Class- B.Com Pass (3rd Semester)

Name of Subject- Business Statistics

Session : 2022-23(Odd Sem)

August	
Week 4 (22Aug-27Aug)	Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations
Week5(29-31 Aug)	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement;
September	
Week 1 (1-3 Sep.)	Collection of Primary and Secondary data
Week 2 (5-10Sep)	Classification and Tabulation of Primary and Secondary data
Week 3 (12-17Sep.)	Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular,Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.
Week 4 (19-24Sep.)	Concept and Measures of Central tendency
Week 5 (26-30Sep.)	Continued....
October	
Week1(1-8Oct.)	Quartiles, Deciles, Percentiles
Week2(10-15 Oct.)	Dispersion: Concept and Its absolute as well as relative measures
Week3(17-19Oct.)	Moments about any point and about mean and the relationship between them
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Sheppard's Corrections for Moments, Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness
November	
Week1(1-5 Nov.)	Concept of Kurtosis and its measures
Week2(7-12 Nov.)	Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties



Week3(14-19Nov.)	Spearman's rank Correlation, Concurrent deviation method
Week4(21-26Nov.)	Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines,
Week5 (28-30Nov.)	Properties of regression Co-efficient and Regression lines, standard error of estimate,
DECEMBER	
Week1(1-3Dec.)	Co-efficient of determination
Week2(5-10Dec.)	Tests and Presentations
Week 3(12-17Dec.)	Revision



Govt. College Dujana , Jhajjar

Lesson Plan

Name of the Asst. Professor: Mrs. Silky Jain

Class- B.Com Pass (5th Semester)

Name of Subject- Cost Accounting

Session : 2022-23(Odd Sem)

August	
Week 4 (22Aug-27Aug)	Cost Accounting : Meaning, Features, Scope, Techniques, methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of Cost accounting system with financial accounting system.
Week5(29-31 Aug)	Cost: main elements
September	
Week 1 (1-3 Sep.)	Types of Cost, Material Control: Meaning and objectives of material control,
Week 2 (5-10Sep)	Material purchase procedure , Fixation of inventory levels- Reorder level, Minimum level, Maximum level, Danger level, EOQ analysis
Week 3 (12-17Sep.)	Methods of Valuing Material Issues
Week 4 (19-24Sep.)	Wastage of material – main types, labour Cost Control : Importance, methods of time keeping and Time Booking
Week 5 (26-30Sep.)	Treatment and control of Labour Turnover, Idle Time, Overtime
October	
Week1(1-8Oct.)	Systems of Wage Payment-Time Wage System, Piece Wage System.
Week2(10-15 Oct.)	Incentive Wage plans – Individual plans
Week3(17-19Oct.)	Group plans
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Overheads : Meaning and Types,Collection, Classification; Allocation, Apportionment
November	



Week1(1-5 Nov.)	Absorption of Overheads – Main methods.
Week2(7-12 Nov.)	Unit and output costing : meaning and objectives, cost sheet – meaning, Performa, types
Week3(14-19Nov.)	Preparation of cost sheet; determination of tender price
Week4(21-26Nov.)	Production account
Week5 (28-30Nov.)	Reconciliation of cost and financial accounts : Meaning, Objectives
DECEMBER	
Week1(1-3Dec.)	Procedure of Reconciliation
Week2(5-10Dec.)	Tests and Presentations
Week 3(12-17Dec.)	Revision



Govt. College Dujana , Jhajjar

Lesson Plan

Name of the Asst. Professor: Mrs. Silky Jain & Sh. Jitender Singh

Class- B.Com Pass (3rd Semester)

Name of Subject- Basics of Retailing

Session : 2022-23(Odd Sem)

August	
Week 4 (22Aug-27Aug)	Meaning, nature, scope, importance, growth and present size of Retailing
Week5(29-31 Aug)	Career option in retailing
September	
Week 1 (1-3 Sep.)	Technology induction in retailing
Week 2 (5-10Sep)	Future of retailing in India, Types of Retailing: Brief Review
Week 3 (12-17Sep.)	Stores classified by owners; Stores classified by merchandising categories
Week 4 (19-24Sep.)	Traditional retail formats vs. modern retail formats in India
Week 5 (26-30Sep.)	Store and non-store based formats; Cash and carry business - Meaning, nature and scope
October	
Week1(1-8Oct.)	Retailing models – Franchiser - franchisee, directly owned
Week2(10-15 Oct.)	Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers
Week3(17-19Oct.)	Continued...
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Management of Retailing Operations: Retailing management and "the total performance model
November	
Week1(1-5 Nov.)	Functions of retail management
Week2(7-12 Nov.)	Strategic retail management process
Week3(14-19Nov.)	Retail planning - importance and process
Week4(21-26Nov.)	Developing retailing strategies, objectives, action plans



Week5 (28-30Nov.)	Pricing strategies
DECEMBER	
Week1(1-3Dec.)	location strategies
Week2(5-10Dec.)	Tests and Presentations
Week 3(12-17Dec.)	Revision



Govt. College Dujana , Jhajjar

Lesson Plan

Name of the Asst. Professor: Mrs. Silky Jain

Class- B.Com Pass (1st Semester)

Name of Subject- Business Communication

Session : 2022-23(Odd Sem)

August	
Week 4 (22Aug-27Aug)	Introduction: Basics of communication
Week5(29-31 Aug)	Seven C's of effective communication,
September	
Week 1 (1-3 Sep.)	Barriers to communication, ethical context of communication.
Week 2 (5-10Sep)	Business Communication at workplace: Letter writing-component, layout and process
Week 3 (12-17Sep.)	E-MAIL-communication, bad news messages
Week 4 (19-24Sep.)	Persuasive written communication, memos
Week 5 (26-30Sep.)	Agenda and minutes of meeting.
October	
Week1(1-8Oct.)	Report Writing: Types of business reports,
Week2(10-15 Oct.)	Structure of reports, short reports, long reports
Week3(17-19Oct.)	Abstracts and summaries
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Concept of proposals
November	
Week1(1-5 Nov.)	Communication Skills:
Week2(7-12 Nov.)	Reading skills,
Week3(14-19Nov.)	Listening skills
Week4(21-26Nov.)	Persuasive speaking.
Week5 (28-30Nov.)	Note making,



DECEMBER	
Week1(1-3Dec.)	Body language, Gestures
Week2(5-10Dec.)	Tests and Presentations
Week 3(12-17Dec.)	Revision



GOVT.COLLEGE DUJANA,JHAJJAR

LESSON PLAN

Name of the Asst. Professor: Mrs. Sumit Narwal

Class- B.Com Pass (5th Semester)

Name of Subject- International Business Environment

Session:2022-23 Odd Sem.

August	
Week 4 (22Aug-27Aug)	Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment;
Week5(29-31 Aug)	Risk in IB, motives for internationalization of firms; organizational structure for IB;
September	
Week 1 (1-3 Sep.)	World trading system and impact of WTO
Week 2 (5-10Sep)	Exchange rate systems; global financial system
Week 3 (12-17Sep.)	Barriers to IB, International business information and communication.
Week 4 (19-24Sep.)	Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions
Week 5 (26-30Sep.)	impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms
October	
Week1(1-8Oct.)	Decisions concerning global manufacturing and material management; outsourcing factors
Week2(10-15 Oct.)	Managing global supply chains; product and branding decisions
Week3(17-19Oct.)	Managing distribution channels
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	International promotion mix and pricing decisions
November	
Week1(1-5 Nov.)	Counter trade practices; mechanism of international trade transactions
Week2(7-12 Nov.)	Harmonizing accounting difference across countries; currency translation methods for consolidating financial



	statements
Week3(14-19Nov.)	The LESSARD-LORANGE Model; cross cultural challenges in IB
Week4(21-26Nov.)	Compensation and performance appraisal of expatriate staff; ethical dilemmas and social responsibility issues.
Week5 (28-30Nov.)	International staffing decisions
DECEMBER	
Week1(1-3Dec.)	Group discussions, tests and presentations
Week2(5-10Dec.)	Revision
Week 3(12-17Dec.)	Revision



GOVT.COLLEGE DUJANA,JHAJJAR

LESSON PLAN

Name of the Asst. Professor: Mrs. Sumit Narwal

Class- B.Com Pass (Semester 1)

Name of Subject- Financial Accounting

Session:2022-23 Odd Sem.

August	
Week 4 (22Aug-27Aug)	Introduction: meaning, objectives,
Week5(29-31 Aug)	Limitations and basic terms of Accounting;
September	
Week 1 (1-3 Sep.)	Generally accepted Accounting Principles;
Week 2 (5-10Sep)	Journalizing, Posting
Week 3 (12-17Sep.)	Preparation of trial balance
Week 4 (19-24Sep.)	Capital and revenue items; Reserves and Provisions;
Week 5 (26-30Sep.)	Depreciation: Meaning, causes
October	
Week1(1-8Oct.)	Accounting procedure for depreciation
Week2(10-15 Oct.)	Methods of computing depreciation – straight line method and diminishing balance method, change of method.
Week3(17-19Oct.)	Methods of computing depreciation – straight line method and diminishing balance method, change of method.
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Final Accounts with adjustments;
November	
Week1(1-5 Nov.)	Final Accounts with adjustments;
Week2(7-12 Nov.)	Final Accounts with adjustments;



Week3(14-19Nov.)	Rectification of errors
Week4(21-26Nov.)	Accounting for non-profit organizations;
Week5 (28-30Nov.)	Accounting for non-profit organizations;
DECEMBER	
Week1(1-3Dec.)	Consignment accounts.
Week2(5-10Dec.)	Consignment accounts.
Week 3(12-17Dec.)	Revision

Govt. College Dujana, Jhajjar

Lesson Plan

Name of the Asst. Professor: Mrs. Sumit Narwal & Mrs. Silky Jain

Class- B.Com Pass (5th Semester)

Name of Subject- Financial Market Operations

Session : 2022-23(Odd Sem.)

August	
Week 4 (22Aug-27Aug)	Overview of Indian Financial System
Week5(29-31 Aug)	Introduction to Money Market
September	
Week 1 (1-3 Sep.)	Composition and Structure, Acceptance houses, discount houses
Week 2 (5-10Sep)	Call money market and recent trends in Indian money market
Week 3 (12-17Sep.)	Security market-new issue market
Week 4 (19-24Sep.)	Functions and role of stock exchange listing
Week 5 (26-30Sep.)	National stock exchange and over the counter exchangers
October	
Week1(1-8Oct.)	SEBI-Introduction, Role , Power, Objectives and Functions
Week2(10-15 Oct.)	Investors protection, Company law board, Press remedy through through courts
Week3(17-19Oct.)	Brokers, sub brokers, market makers and jobbers
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Portfolio consultants, Institutional investors, Depository
November	
Week1(1-5 Nov.)	Merchant banking-roles and functions
Week2(7-12 Nov.)	Credit rating-concept, functions, types
Week3(14-19Nov.)	Concept and functions of development banks-IFCI, EXIM, SIDBI, NABARD, ICICI



Week4(21-26Nov.)	Concept and types of mutual funds
Week5 (28-30Nov.)	Benefits of Mutual funds and SEBI Guidelines
DECEMBER	
Week1(1-3Dec.)	Group discussion and Presentations
Week2(5-10Dec.)	Revision
Week 3(12-17Dec.)	Revision



GOVT.COLLEGE DUJANA,JHAJJAR

LESSON PLAN

Name of the Asst. Professor: Sh. Jitender Singh

Class- B.Com Pass (Semester 3rd)

Name of Subject- Corporate Accounting

Session:2022-23 Odd Sem.

August	
Week 4 (22Aug-27Aug)	Internal Reconstruction
Week5(29-31 Aug)	Internal Reconstruction
September	
Week 1 (1-3 Sep.)	External Reconstruction in the nature of merger and purchase.
Week 2 (5-10Sep)	External Reconstruction in the nature of merger and purchase.
Week 3 (12-17Sep.)	External Reconstruction in the nature of merger and purchase.
Week 4 (19-24Sep.)	External Reconstruction in the nature of merger and purchase.
Week 5 (26-30Sep.)	External Reconstruction in the nature of merger and purchase.
October	
Week1(1-8Oct.)	Liquidation of a company
Week2(10-15 Oct.)	Liquidation of a company ;
Week3(17-19Oct.)	Liquidation of a company ;
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Financial reporting for financial institutions.
November	
Week1(1-5 Nov.)	Final Accounts of Banking Companies.
Week2(7-12 Nov.)	Final Accounts of Banking Companies.
Week3(14-19Nov.)	Final Accounts of Banking Companies.



Week4(21-26Nov.)	Accounts of Holding Companies.
Week5 (28-30Nov.)	Accounts of Holding Companies.
DECEMBER	
Week1(1-3Dec.)	Accounts of Holding Companies.
Week2(5-10Dec.)	Tests and Presentations
Week 3(12-17Dec.)	Revision



Govt. College Dujana Jhajjar

Lesson Plan

Name of the Asst. Professor: Sh. Jitender Singh & Mrs. Sunita

Class- B.Com Pass (1st Sem)

Name of Subject- Business Management

Session : 2022-23 Odd Sem.

August	
Week 4 (22Aug-27Aug)	Meaning, Nature, Scope & Importance of business
Week5(29-31 Aug)	Objective of the business Scope of business activities
September	
Week 1 (1-3 Sep.)	Management: meaning, features, importance
Week 2 (5-10Sep)	Nature of management: mgt as a science, art, profession
Week 3 (12-17Sep.)	Development of management thought
Week 4 (19-24Sep.)	Classical & neo classical system
Week 5 (26-30Sep.)	Contingency Approach & other approach
October	
Week1(1-8Oct.)	Planning: Concept, process, imp & types of plans
Week2(10-15 Oct.)	Policy, program, strategy, vision, mission, goals & objective
Week3(17-19Oct.)	Decision making: Concept, features, process & types of decision
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Management by objective: concept, features, process, imp. & Limitations of MBO
November	
Week1(1-5 Nov.)	Organising: concept, nature, process
Week2(7-12 Nov.)	Forms of organisation structure
Week3(14-19Nov.)	Forms of organisation structure
Week4(21-26Nov.)	Delegation of authority and responsibility
Week5 (28-30Nov.)	Delegation of authority and responsibility

DECEMBER	
Week1(1-3Dec.)	Decentralization & centralization
Week2(5-10Dec.)	Tests and Presentations
Week 3(12-17Dec.)	REVISION

Govt. College Dujana Jhajjar

Lesson Plan

Name of the Asst. Professor: Sh. Jitender Singh

Class- B.Com Pass (5th Sem)

Name of Subject- Accounting for Management

Session : 2022-23 Odd Sem.

AUGUST	
Week 4 (22Aug-27Aug)	Nature and Scope of Management Accounting: Meaning, functions
Week5(29-31 Aug)	The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost accounting
SEPTEMBER	
Week 1 (1-3 Sep.)	Utility of management Accounting, Limitations of Management Accounting, Tools of management accounting
Week 2 (5-10Sep)	meaning and types of financial statements,
Week 3 (12-17Sep.)	Analysis and interpretation of financial statements,
Week 4 (19-24Sep.)	Types of financial analysis, steps involved in financial analysis
Week 5 (26-30Sep.)	Techniques of financial analysis
OCTOBER	
Week1(1-8Oct.)	Ratio Analysis : meaning of ratios-profitability ratios, balance sheet ratios and turnover rations, advantages and limitations of ratio
Week2(10-15 Oct.)	ratios, profitability ratios, balance sheet ratios and turnover rations, advantages and limitations of ratio
Week3(17-19Oct.)	Cash Flow Statement : Meaning, objectives, limitations
DIWALI BREAK (20-26Oct.)	.....
Week4(27-31Oct.)	Cash Flow Statement -accounting procedure;
NOVEMBER	
Week1(1-5 Nov.)	Cash Flow Statement -accounting procedure;
Week2(7-12 Nov.)	Financial planning



Week3(14-19Nov.)	Capital Budgeting : Meaning, nature, need, importance,
Week4(21-26Nov.)	Capital Budgeting -appraisal methods,
Week5 (28-30Nov.)	Capital Budgeting -appraisal methods,
DECEMBER	
Week1(1-3Dec.)	Capital rationing.
Week2(5-10Dec.)	Tests and Presentations
Week 3(12-17Dec.)	REVISION