

## GOVT.COLLEGE DUJANA, JHAJJAR

### LESSON PLAN(2022-23 Even Sem.)

Name of the Asst. Professor: Mrs.Sumit Narwal

Class- B.Com 4<sup>th</sup> Sem.

Name of Subject- Business Regulatory Framework

<b>January</b>	
Week 3	Indian Partnership Act – Nature of Partnership firm; test of partnership;
Week 4	Duties and Rights of partners;
<b>February</b>	
Week 1	Relations of partners to third parties; position of minor in partnership;
Week 2	Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts
Week 3	Negotiable Instruments Act: - Negotiable Instrument an introduction
Week 4	Promissory notes; Bills of exchange
Week 5	cheques, Parties to negotiable Instruments; Discharge of parties from Liability;
<b>March</b>	
Week1	Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument;
Week 2	Holi break
Week 3	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods;
Week 4	conditions and warranties;
Week 5	Transfer of property or ownership; Performance of contract- Delivery and Payment
<b>April</b>	
Week1	Rights of unpaid seller
Week2	suits of Breach of contract.
Week3	RTI Act : features, rights and importance
Week4	RTI Act : features, rights and importance
<b>May</b>	
<b>Week 1</b>	Tests and revision



Week 2	Revision and assignments
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## GOVT.COLLEGE DUJANA, JHAJJAR

### LESSON PLAN(2022-23 Even Sem.)

Name of the Asst. Professor: Mrs.Silky Jain

Class- B.Com 6<sup>th</sup> Sem.

Name of Subject- Cost Accounting

<b>January</b>	
Week 3	Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress)
Week 4	Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress)
<b>February</b>	
Week 1	Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.
Week 2	Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.
Week 3	Contract Costing – meaning, main features, preparation of contract account
Week 4	Escalation clause; contract near completion; cost plus contract.
Week 5	Job and batch costing
<b>March</b>	
Week1	Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets
Week 2	Holi Break
Week 3	fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.
Week 4	Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour
Week 5	Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour
<b>April</b>	
Week1	Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis,
Week2	BEP Analysis, key factor, BE chart, angle of incidence,



Week3	Concept of decision- making and steps involved, determination of sales mix
Week4	Make or buy Decisions.
<b>May</b>	
<b>Week 1</b>	Tests and revision
Week 2	Assignments and revision



GOVT.COLLEGE DUJANA, JHAJJAR

LESSON PLAN(2022-23 Even Sem.)

Name of the Asst. Professor: Sh. Jitender Singh

Class- B.Com 6<sup>th</sup> Sem.

Name of Subject- Financial Management

<b>January</b>	
Week 3	Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal;
Week 4	Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal;
<b>February</b>	
Week 1	Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning
Week 2	Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning
Week 3	Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital.
Week 4	Balanced working position, determinates of working Capital, Issues of working Capital Management.
Week 5	Balanced working position, determinates of working Capital, Issues of working Capital Management
<b>March</b>	
Week1	Management of cash and Marketable Securities and Receivables Management
Week 2	Holi break
Week 3	Cost of capital : Significance and determination, capitalisation;
Week 4	leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis
Week 5	leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis
<b>April</b>	
Week1	Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy
Week2	Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy
Week3	Dividend Theory and Policy : 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.
Week4	Dividend Theory and Policy : 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.
May	
<b>Week 1</b>	Tests and revision
Week 2	Assignments and revision



**GOVT.COLLEGE DUJANA, JHAJJAR**  
**LESSON PLAN(2022-23 Even Sem.)**

Name of the Asst. Professor: Sh. Jitender Singh

Class- B.Com 4<sup>th</sup> Sem.

Name of Subject- Corporate Accounting

<b>January</b>	
Week 3	Internal Reconstruction;
Week 4	External Reconstruction in the nature of merger and purchase.
<b>February</b>	
Week 1	External Reconstruction in the nature of merger and purchase.
Week 2	External Reconstruction in the nature of merger and purchase.
Week 3	Liquidation of a company
Week 4	Liquidation of a company
Week 5	Liquidation of a company
<b>March</b>	
Week1	Financial reporting for financial institutions
Week 2	Holi break
Week 3	Final Accounts of Banking Companies.
Week 4	Final Accounts of Banking Companies.
Week 5	Final Accounts of Banking Companies.
<b>April</b>	
Week1	Accounts of Holding Companies
Week2	Accounts of Holding Companies
Week3	Accounts of Holding Companies
Week4	Accounts of Holding Companies
<b>May</b>	
<b>Week 1</b>	Tests and revision
Week 2	Assignments and revision





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**GOVT.COLLEGE DUJANA, JHAJJAR**  
**LESSON PLAN(2022-23 Even Sem.)**

Name of the Asst. Professor: Mrs.Sumit Narwal

Class- B.Com 6<sup>th</sup> Sem.

Name of Subject- International Marketing

<b>January</b>	
Week 3	Nature and Concept; Domestic Vs International Marketing;
Week 4	Opportunities and Challenges for international marketing
<b>February</b>	
Week 1	marketing in International Environment
Week 2	Foreign market selection and entry
Week 3	Foreign market selection and entry
Week 4	International product life cycle research and informations
Week 5	International product life cycle research and informations
<b>March</b>	
Week1	Product designing and packaging;
Week 2	Holi break
Week 3	International price quotations and payment terms.
Week 4	International price quotations and payment terms.
Week 5	International Distribution: Channel structure and selection decisions;
<b>April</b>	
Week1	Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.
Week2	Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.
Week3	Methods of International product Promotion; challenges in International advertising and media
Week4	Web marketing; Organising trade fairs and exhibitions.
<b>May</b>	
<b>Week 1</b>	Tests and revision



Week 2	Assignments and revision
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**GOVT.COLLEGE DUJANA, JHAJJAR**  
**LESSON PLAN(2022-23 Even Sem.)**

Name of the Asst. Professor: Mrs.Silky Jain

Class- B.Com I Pass (Semester 2nd)

Name of Subject- Business Environment

<b>January</b>	
Week 3	Business environment: concepts and components, analysis
Week 4	Importance of business environment, SWOT Analysis
<b>February</b>	
Week 1	Trends in national income
Week 2	Trends in saving and investment
Week 3	Trends in industrial development
Week 4	Balance of trade and Balance of Payment
Week 5	BOP Continued
<b>March</b>	
Week1	Problems of Growth: Unemployment,
Week 2	Holi Break
Week 3	regional imbalances,
Week 4	Test, parallel economy
Week 5	Industrial sickness
<b>April</b>	
Week1	Role of Govt. in Indian Economy: Monetary Policy
Week2	Fiscal policy
Week3	Industrial policy
Week4	Privatisation in India
<b>May</b>	
<b>Week 1</b>	Tests and Presentations
Week 2	Revision and assignments





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III <sup>rd</sup> week of Jan	Rebate and Relief of Tax, Computation of Total Income
IV <sup>th</sup> week of Jan 2023	Tax Liabilities of Individuals,
I <sup>st</sup> week of Feb.	Filing and Filing of Returns (ITR-I, II)
II <sup>nd</sup> week of Feb	Assessment of HUF
III <sup>rd</sup> week of Feb	Assessment of Firms and AOP
IV <sup>th</sup> week of Feb	Income Tax Authorities and their Powers
I <sup>st</sup> & II <sup>nd</sup> week of March	Procedure for Assessment
III <sup>rd</sup> & IV <sup>th</sup> week of March	TDS, Advance Payment of Tax
I <sup>st</sup> & II <sup>nd</sup> week of April	Recovery & Refund of Tax, Appeals and Revision
III <sup>rd</sup> & IV <sup>th</sup> week of April	Penalties, offences and Prosecutions
I <sup>st</sup> & II <sup>nd</sup> week of May	Revision, Test

Sund

Lesson Plan Corporate Law-II  
B.Som. Sem IV 2022-23

I <sup>st</sup> Week of Jan, 2023	Depository Systems- Meaning and Importance, Shares (Types) Allotment of shares;
IV <sup>th</sup> Week of Jan, 2023	Transfer and Transmission of shares,
I <sup>st</sup> Week of Feb. /2023	Paperless Trading, Need for educating investors
II <sup>nd</sup> week of Feb. 2023	Share capitals- Meaning and forms of Capital, Alteration of Share capital; Reduction of share capital, Further Issue of share Capital
III <sup>rd</sup> Week of Feb. 2023	Rights of pre-emption of shares, Difference between Shareholder and members; Modes of acquiring membership
IV <sup>th</sup> week of Feb. 2023	Termination of Membership, Who may be members? Rights and liabilities of members.
I <sup>st</sup> & II <sup>nd</sup> Week of March	Essentials of valid meeting, Meetings of shareholders, Statutory Meeting, AGM, EGM, Meetings of BOD
III <sup>rd</sup> & IV <sup>th</sup> Week of March	Proxy, Voting, Notice, Agenda, minutes of meetings
I <sup>st</sup> & II <sup>nd</sup> Week of April	Duties, Powers, Liabilities, Appointment and Removal of Directors
III <sup>rd</sup> & IV <sup>th</sup> week of April	Duties, Powers, Liabilities of directors, Appointment and Removal of directors, Windingups- meaning, voluntary winding up
I <sup>st</sup> & II <sup>nd</sup> weeks of May	Powers and Duties of company liquidators, Consequences of winding up Tests and Revision

Sun



Lesson-Plan  
Secretarial Practice  
B.Com. IV<sup>th</sup> Sem.

III <sup>rd</sup> Week of Jan. 2023	Meaning, Definitions, Functions, Duties of Company Secretary
IV <sup>th</sup> Week of Jan. 2023	Powers and Responsibilities, Appointment Procedure of Company Secretary
I <sup>st</sup> Week of Feb.	Qualification and Disqualifications of Company Secretary Position and Removal of Secretary
II <sup>nd</sup> Week of Feb.	Duties of secretary regarding M/A, A/A and their alterations
III <sup>rd</sup> Week of Feb.	Duties of secretary regarding share certificate, Share Warrant, Share stock and calls in arrears.
IV <sup>th</sup> Week of Feb	Duties of Secretary regarding forfeiture and Re-issue of shares,
I <sup>st</sup> & II <sup>nd</sup> Week of March	Duties of Secretary regarding transfer and transmission of Shares
III <sup>rd</sup> & 4 <sup>th</sup> Week of March	Duties of Secretary regarding meeting, Requisites of a valid Meeting Meetings of shareholders,
I <sup>st</sup> & II <sup>nd</sup> Week of April	Meeting of shareholders, BOD.
III <sup>rd</sup> & IV <sup>th</sup> Week of April	Company Secretary, Motion and Resolution
I <sup>st</sup> & II <sup>nd</sup> Week of May	Voting and Proxy, Tests, Revision.

Sud

Goods and Services Tax (GST) + Customs Law (2022-23)  
B.Com. VI<sup>th</sup> Sem.

I <sup>st</sup> & II <sup>nd</sup> Week of Jan. 2023	Salient Features of GST, Benefits, Constitutional Framework of GST
III <sup>rd</sup> & IV <sup>th</sup> Week of Jan.	Concept of GST, Important Definitions, Supply under GST:- composite and mixed supply,
I <sup>st</sup> Week of Feb	Levy and collection including reverse charge Mechanism, Tax on electronic commerce operator, Exemption from GST
II <sup>nd</sup> Week of Feb.	Composition Levy, Places of supply, Time of supply of goods and services; value of supply including valuation rules
III <sup>rd</sup> Week of Feb.	Input Tax credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions
IV <sup>th</sup> Week of Feb	ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status,
I <sup>st</sup> and II <sup>nd</sup> Week of March	Transfer of ITC on account of change in constitution of registered person, Input service distributors.
III <sup>rd</sup> & IV <sup>th</sup> week of March	Tax Invoice, Revised Tax Invoice, Credit Note, debit Note, Bill of Supply, Receipt voucher, Refund voucher
I <sup>st</sup> and II <sup>nd</sup> Week of April	Payment voucher, E-way Bill, Payment of Taxes, Returns. Job work; Provision of TDS and TCS, Record Keeping
III <sup>rd</sup> & IV <sup>th</sup> Week of April	Assessment and Audit, Customs Duty:- Definition, types, importance documents Required for import and export Procedure
I <sup>st</sup> & II <sup>nd</sup> week of May	Export Promotion Scheme Tests & Revision

Sun



GOVT.COLLEGE DUJANA, JHAJJAR

LESSON PLAN(2022-23 Even Sem.)

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

Class- B.Com 2<sup>nd</sup> Sem.

Name of Subject- Business Management

<b>January</b>	
Week 3	Staffing: concept, nature and scope
Week 4	Matching job and people; Recruitment;
<b>February</b>	
Week 1	Selection
Week 2	Training
Week 3	Motivation-concept, Theories-Maslow,
Week 4	Herzberg, Mcgregor theories
Week 5	Quchi; Financial and Non-Financial Incentives.
<b>March</b>	
Week1	Leadership: concept and Leadership styles
Week 2	Holi break
Week 3	Leadership Theories.
Week 4	Communication and Control: Communication Concept, Nature,
Week 5	Barriers and Remedies.
<b>April</b>	
Week1	Control: Concept, Process
Week2	Effective Control System.
Week3	Resistance of change:Concept, Nature and Process of Planned Change
Week4	Emerging horizons of management in a changing environment
<b>May</b>	
<b>Week 1</b>	Tests and revisions
Week 2	Assignments





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GOVT.COLLEGE DUJANA, JHAJJAR

LESSON PLAN(2022-23 Even Sem.)

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

Class- B.Com 6<sup>th</sup> Sem.

Name of Subject- Marketing Management

<b>January</b>	
Week 3	Introduction: - Nature, Scope, Importance of marketing
Week 4	Marketing concepts- Traditional and Modern.
<b>February</b>	
Week 1	Market Segmentation: - Concept, Importance and basis of market segmentation.
Week 2	Market Segmentation: - Concept, Importance and basis of market segmentation.
Week 3	Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior.
Week 4	Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development.
Week 5	Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development.
<b>March</b>	
Week1	Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.
Week 2	Holi break
Week 3	Types of branding; Brand Polices and Strategies.
Week 4	Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.
Week 5	
<b>April</b>	
Week1	Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.
Week2	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness.
Week3	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness.
Week4	Sales Promotion: - Importance, Methods, Functions and Publicity.
<b>May</b>	



<b>Week 1</b>	Tests and revision
Week 2	Revision and assignments



GOVT.COLLEGE DUJANA, JHAJJAR

LESSON PLAN(2022-23 Even Sem.)

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

Class- B.Com 6<sup>th</sup> Sem.

Name of Subject- Marketing Management

<b>January</b>	
Week 3	Introduction: - Nature, Scope, Importance of marketing
Week 4	Marketing concepts- Traditional and Modern.
<b>February</b>	
Week 1	Market Segmentation: - Concept, Importance and basis of market segmentation.
Week 2	Market Segmentation: - Concept, Importance and basis of market segmentation.
Week 3	Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior.
Week 4	Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development.
Week 5	Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development.
<b>March</b>	
Week1	Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.
Week 2	Holi Break
Week 3	Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding,Types of branding; Brand Polices and Strategies.
Week 4	Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.
Week 5	
<b>April</b>	
Week1	Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.
Week2	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness.
Week3	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness.
Week4	Sales Promotion: - Importance, Methods, Functions and Publicity.



May	
Week 1	Tests and revision
Week 2	Revision and assignments



GOVT.COLLEGE DUJANA, JHAJJAR

LESSON PLAN(2022-23 Even Sem.)

Name of the Asst. Professor: Mrs.Silky Jain

Class- B.Com 4<sup>th</sup> Sem.

Name of Subject- Business Statistics

<b>January</b>	
Week 3	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices
Week 4	To be continued, ; Tests of adequacy;
<b>February</b>	
Week 1	Chain-base Index numbers, Base shifting, Splicing and deflating
Week 2	Problems in constructing index numbers; Consumer price index.
Week 3	Analysis of Time Series: - Causes of Variations in time series data; Components of time series
Week 4	Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method
Week 5	Method of least squares (Including linear second degree, Parabolic and Exponential trend
<b>March</b>	
Week1	Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.
Week 2	Holi Break
Week 3	Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.
Week 4	To be continued
Week 5	Probability Distribution : - Probability distribution as a concept;
<b>April</b>	
Week1	Probability Distribution : - Probability distribution as a concept
Week2	Binomial distribution
Week3	Poisson distribution
Week4	Normal Distribution- Their Properties and Parameters
<b>May</b>	



<b>Week 1</b>	Assignments and tests
Week 2	Tests and Revision



## GOVT.COLLEGE DUJANA, JHAJJAR

### LESSON PLAN(2022-23 Even Sem.)

Name of the Asst. Professor: Mrs.Sumit Narwal

Class- B.Com 2<sup>nd</sup> Sem.

Name of Subject- Financial Accounting

<b>January</b>	
Week 3	Hire Purchase System and Installment Payment Systems.
Week 4	Hire Purchase System and Installment Payment Systems.
<b>February</b>	
Week 1	Hire Purchase System and Installment Payment Systems.
Week 2	Hire Purchase System and Installment Payment Systems.
Week 3	Branch Accounts (including foreign branch)
Week 4	Branch Accounts (including foreign branch)
Week 5	Branch Accounts (including foreign branch)
<b>March</b>	
Week1	Departmental Accounts.
Week 2	Holi Break
Week 3	Amalgamation and sale of partnership firms,Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution.
Week 4	Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution.
Week 5	Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution.
<b>April</b>	
Week1	Joint-Venture Account
Week2	Joint-Venture Account
Week3	Royalty Account
Week4	Royalty Account
<b>May</b>	
<b>Week 1</b>	Tests and revision



Week 2	Assignments and revision
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