**Govt. College for Women Gurawara, Rewari**

**Lesson Plan Session 2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – Financial Accounting, (Semester – 1st) Day -1 to 6

|  |  |
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| **Week** | **Chapter/Topics** |
| 01 | Meaning and Scope of Accounting  Basic accounting terms and Bases of accounting |
| 02 | Accounting principles  Double entry system |
| 03 | Recording of accounting transactions  Trail balance |
| 04 | Capital and Revenue  Depreciations provisions and reserve |
| 05 | Depreciations provisions and reserve, Continue |
| 06 | Depreciations provisions and reserve, Continue (Problem Solving) |
| 07 | Final Accounts without adjustment |
| 08 | Final Accounts with adjustments |
| 09 | Final Accounts with Adjustments, Continue |
| 10 | Error and their rectifications |
| 11 | Accounts of non – profit organisations |
| 12 | Accounts of non – profit organisations, Continue |
| 13 | Consignments accounts |
| 14 | Consignments accounts, Continue |
| 15 | Test, Revision, and assignments |

**Govt. College for Women Gurawara, Rewari**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: Rajni

Class and Section: B.Com 1st

Subject: Business Management

|  |  |
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| **Week** | **Topics** |
| 1 | **Business** |
| Profession |
| Employement |
| Nature of Business |
| Objectives of Business |
| Concept of Business |
| 2 | **Business Activities**- Industry |
| Commerce |
| Introduction and Nature of **Management** |
| Process of Management |
| Management and Social responsibility |
| Management: As a Profession |
| 3 | Management: An Art or A Science |
| Classical Approach- Scientific Management |
| Administrative Approach |
| Bureaucratic Management |
| Neo Classical Approach- Human Relation Approach |
| 4 | Behavioural Science Approach |
| Modern Approach |
| Introduction and Nature of **Planning** |
| Importance of Planning |
| 5 | Process of Planning |
| Principles of Planning |
| Limitation of Planning |
| Requisites of Effective Planing |
| 6 | **Types of Plan** |
| Mission and Objectives |
|  | Policies |
|  | Procedures |
|  | Rules and Strategy |

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| 7 | Programme Budget |
| Project Schedule Corporate Planning |
| 8 | **Decision Making**: Introduction and Nature |
| Process of Decision Making |
| Decision Making Techniques |
| Importance |
| Principles |
| 9 | **Management by Objectives**- Meaning and Features |
| Process of MBO |
| Advantages and Limitations |
| Suggestions for Improving the Effectiveness of MBO |
| 10 | **Organizing**- Meaning and nature |
| Process of Organizing |
| Formal Organising |
| Informal Organising |
| Principles of Organising |
| Advantages |
| 11 | **Organisation Structure**- Introduction and Meaning |
| Line Organisation |
| Line and Staff Organisation |
| Functional Foremanship |
| 12 | Committee Organisation |
| Mahatama Gandhi Jayanti |
| Factors affecting Organisation structure |
| **Departmentation**- Meaning and Need |
| Basis of Departmentation |
| Factors to be Considered in Departmentation |
| 13 | Delegation of Authority- Meaning and Elements  Process and Importance  Obstacles in Delegation of Authority |
| 14 | Decentralisation  Centralisation |
| 15 | Assignment with Presentation |

**Govt. College for Women Gurawara**

**Lesson Plan session 2023-24**

Name of the Assistant/ Associate Professor……SUSHMA ……………………….

Class and Section:………B.COM 1ST SEM…….……………………………………….

Subject:……………BUSINESS COMMUNICATION…………………………………

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| **Week** | **Topics** |
| 1 | Basics of Communication: Meaning |
| What is Business communication ? |
| Functions of business communication |
| Basic forms of communication |
| Communication process |
| Continue… |
| Test of above topic |
| 2 | Seven C’S of Effective Communication |
| Prerequisites of successful effective communication |
| Continue.. |
| Principal of effective communication |
| Verbal discussion in the class |
| 3 | Barrier or miscommunication meaning |
| How does miscommunication arise ? |
| 4 | Types of Barriers |
| How to Improve Communication |
| Verbal discussion of above topic |
| 5 | Ethical Context of Communication |
| Significance of ethical communication |
| Factor influencing ethical communication |
| 6 | Organization values and communication ethics |
| Guidelines to handle communication ethics Dilemma |
| Advantages of ethical communication |
| Planning the business Letter |
| Physical appearance of a Business Letter |
| 7 | Layout or Format of letter |
| Parts of Business Letter |
| E-MAILING |
| History of Technological Development for Modern Forms of Communication |
| Challenges to the Organization made by New Technologies |
| 8 | E-MAIL, Uses of e-mail |
| Understanding How e-email works? |
|  | Advantages and Disadvantages of e-mail |
|  | Guidelines for writing e-mail communication |
|  | Understanding the e-mail etiquette, sign and symbols  Bad news Letter |

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| 9 | Tone and planning of bad news letter |
| Types of bad news letter |
| Purpose of persuasive letters |
| Foundation of persuasive letters |
| 10 | Planning for persuasive letters |
| Types of persuasive letters and AIDA Formula |
| Test of above topic |
| Memos or memorandum format |
| Condition for a good memorandum |
| Types of memorandum |
| 11 | Advantages of Memorandum and people don’t read |
| Notice, agenda and minutes of meeting definition |
| Notice and agenda of a meeting |
| Agenda |
| Minutes of meeting |
| Prepare for meeting |
| 12 | Report Writing |
| Short report and long report |
| Abstract, summary |
| The proposal |
| 14 | Test of the above topic |
| Reading Skill |
| The reading context |
| Reading process |
| Reading group of words |
| Efficient reading strategy SQ3R Reading Method |
| 15 | Speed Reading, 3C’s of reading skill, Listening skills and its importance |
| Nature and types of listening skill |
| Poor listening habits, costs of ineffective listening |
| Assignment and presentation |

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| **Lesson Plan** | | | |
| Name | Krishan Sharma & Manisha | Designation | Assistant Professor |
| Class | B.Com | Sem | 1st |
| Subject | Business Mathematics | Session | 2023-2024 |

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| Week | Topics |
| **1** | Sequences: Finite and infinite, series, A.P.  Introduction to sets, Subset, union, intersection of sets. |
| **2** | Nth term, properties and representation of an A.P.  Theorems of sets and problems based on them. |
| **3** | Sum of ‘n’ terms of an A.P., Arithmetic Mean,  Universal set, Complement of a set, and problems. |
| **4** | Geometric Progression  Indices and powers, problems based on them. |
| **5** | Revision of previous topics and doubt sessions.  Algebra of indices and powers. |
| **6** | Sum of first ‘n’ terms of G.P., Sum of G.P. up to infinity,  Problems based indices and powers. |
| **7** | Geometric Mean, Insert ‘n’ G.M. between a and b,  Introduction to logarithmic function. |
| **8** | Application of A.P. and G.P. to Business Problems,  Algebra of logarithmic function. |
| **9** | Data, Types of Data, Difference between Primary and Secondary data,  How to calculate log of a number, antilog, and problems based on them. |
| **10** | Revision of previous topics and Test. |
| **11** | Collection of Data, Accuracy, Classification of Data |
| **12** | Objectives of Classification, Essentials of an ideal classification |
| **13** | Basis or Methods of Classification, Different ways of Classifying raw data, Tabulation |
| **14** | Graphical Representation of statistical data, Line graphs, Pie Charts |
| **15** | Doubt and Revision of previous Topics. |

**Lesson Plan 2023-24**

**Name: Dr. Vinti Parmar**

**Class: B. Com, Ist Sem.**

**Subject: Basics of computer-I**

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| **Week** |  | **Topics** |
| **1** | Day 1 | Introduction to Computers: |
| Day 2 | Definition of Computer; Classification of computers, |
| Day 3 | Components of Computer; Characteristics of Computers; |
| **2** | Day 1 | Usefulness of Computers. |
| Day 2 | Human being Vs computer,Computer as a tool, |
| Day 3 | Applications of computers. |
| **3** | Day 1 | History evolution of Computers; Generation of computers; |
| Day 2 | Classification of Computers- According to Purpose, According to Technology |
| Day 3 | According to Size and Storage Capacity ; |
| **4** | Day 1 | Human being VS Computer; |
| Day 2 | Difference between Computer and Calculator |
| Day 3 | Test |
| **5** | Day 1 | Input Devices: Mouse, |
| Day 2 | Keyboard, Light pen, |
| Day 3 | Track Ball, Joystick, MICR, |
| **6** | Day 1 | Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera.  . |
| Day 2 | Output Devices: Hard Copy Output Devices; Line Printers, Character Printers |
| Day 3 | Chain Printers, Dot-matrix Printers |
| **7** | Day 1 | Compiler, Interpreter, Assembler; |
| Day 2 | Daisy Wheel Printer, Laser Printers |
| Day 3 | Ink Jet Printers; Plotters, |
| **8** | Day 1 | Soft Copy device –Monitor, Sound Cards and speakers |
| Day 2 | Memory and Mass Storage Devices: Characteristics of Memory Systems |
| Day 3 | ; Memory Hierarchy; Types of Primary Memory; |
| **9** | Day 1 | RAM and ROM; Secondary and Back-up |
| Day 2 | Magnetic Disks |
| Day 3 | Characteristics and classification of Magnetic Disks; |
| **10** | Day 1 | Optical Disks; Magnetic Taps. |
| Day 2 | MS- Word: Fundamentals of MS-Word, |
| Day 3 | Features of MS-Word, |
| **11** | Day 1 | Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing,. |
| Day 2 | Working with frames |
| Day 3 | Paragraph formatting, Columns, Pictures, |
| **12** | Day 1 | Tables, |
| Day 2 | Macros |
| Day 3 | Mail Merge |
| **13** | Day 1 | Revision and doubt Class |
| Day 2 | Revision and doubt Class |
| Day 3 | Revision and doubt Class |
| **14** | Day 1 | Revision and doubt Class |
| Day 2 | Revision and doubt Class |
| Day 3 | Macros |
| **15** | Day 1 | Revision and doubt Class |
| Day 2 | Revision and doubt Class |
| Day 3 | Revision and doubt Class |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name: Dr. Niraj

CLASS: - B. COM., 1st Sem

Subject: Business Economics

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| **Week** | **Topics** |
| 1st | Basic problems of an economy |
| 2nd | Working of price mechanism |
| 3rd | Price elasticity of demand |
| 4th | Income and cross elasticity of demand |
| 5th | Assignment-1 |
| 6th | Theory of supply |
| 7th | Theory of production |
| 8th | Economies of scale |
| 9th | Iso-quant curve analysis |
| 10th | Theory of costs |
| 11th | Utility analysis |
| 12th | Indifference curve analysis |
| 13th | Consumer’s equilibrium- ic analysis |
| 14th | Market structure |
| 15th | Assignment-2 |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: Rajni

Class : B.Com 3rd Sem

Subject: Human Resource Management

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| Week | | Topics |
| 1 | | Introduction, Meaning and Nature of **Human Resource Management** |
| Objectives, Scope of HRM |
| Importance of HRM |
| Evolution of HRM |
| History and Growth of HRM in India |
| Barries to Development of HRM in India |
| 2 | | Future of HRM in India |
| Introduction, Importance and Objectives of **Recruitment** |
| Situation Factors Affecting Recruitment |
| 3 | | Recent trends in Recruitment  Factors affecting Recruitment  Recruitment Process |
| 4 | | Introduction of **Selection** |
| Process |
| Barries to Effective Selection |
| 5 | | Introduction and Meaning of **Training** |
| Objectives of Training,  Training Policy,  Principles of Training |
| 6 | | Methods For Workers  Methods For Managerial Executives |
| Merits of Training  Training vs. Development |
| 7 | | Introduction and Meaning of Wage  Factor affecting wage rates |
| Theories of Wages |
| Introduction of **Wage Payment**  Methods-Time Wages |
| 8 | | Piece wage System |
| Balance Method and Halsey Premium Plan |
| Rowan, Taylor and Emerson Plan |
| Bedaux Point, Merrick and Gantt Plan |
| 9 | | Priestman Output Bonus System  Barth Changing Profit Sharing Plan |
| **Wage and Salary Teminology** and Difference |
| Wage Concept, Minium Wages |
| 10 | Concept of Fair Wages and Living Wages | | |
| Evolution of Wage Policy in India | | |
| The Minimum Wage Act 1948 | | |
| 11 | Introduction of **Incentives** | | |
| Types- Financial Incentives | | |
| Types- Non Financial Incentives | | |
| Introduction and Definitions of **Industrial Relations** | | |
| Objective of Industrial Relations | | |
| Parties of Industrial Relations | | |
| 12 | Factors affecting Industrial Relations | | |
| Principles of Industrial Relations | | |
| Effects of Bad Industrial Relations | | |
| Aspects and Scope of Industrial Relations | | |
| Condition for Good Industrial Relations | | |
| 13 | Industrial Relations and Five Year Plan | | |
| Discussion and Problem Solving | | |
| 14 | Industrial Disputes | | |
| 15 | Assignment with Presentation | | |

**Govt. College for Women Gurawara**

**Lesson Plan session 2023-24**

Name of Assistant Professor/Extension Lecturer: Ms.Sushma

Subject: Corporate Accounting Class: B.Com 3rd

|  |  |
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| **Week** | **Topics** |
| 1 | Meaning of Share Capital, Types of share Capital, |
| 2 | Accounting Treatment of Issue of Shares |
| 3 | Forfeiture and re- issue of Share |
| 4 | Buy Back of Equity Shares and Sweat equity shares |
| 5 | Meaning , Types, Importance and Redemption of Preference Shares |
| 6 | Shares Meaning , Types, Importance and Redemption of Preference share |
| 7 | Shares Issue of Bonus Shares |
| 8 | Valuation Of Goodwill :Meaning, Objectives, Determinants And Main Methods |
| 9 | Valuation of Shares, Meaning |
| 10 | Objectives Determinants and main methods of valuation of shares |
| 11 | Debentures: Meaning, Type, Issue |
| 12 | Redemption of Debentures |
| 13 | Profit and Loss before and After incorporation |
| 14 | Final Accounts of Companies |
| 15 | Test , Assignment and Presentation |

**Govt. College for Women Gurawara**

**Lesson Plan session 2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – Business Regulatory Framework, (Semester – 3rd) Day -1 to 6

|  |  |
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| **Week** | **Chapter** |
| 01 | Mercantile Law and Indian Contract Act - 1872 |
| 02 | Valid Contract and It’s Elements |
| 03 | Proposal acceptance and Revocation |
| 04 | Proposal acceptance and Revocation,  Contractual Capacity of Parties |
| 05 | Free Consent of the Parties |
| 06 | Lawful consideration and objects |
| 07 | Agreements expressly declared as void  Legal formalities, Written and registered |
| 08 | Contingent Contracts  Performance of Contracts |
| 09 | Discharge of Contract  Implied Quasi or constrictive Contracts |
| 10 | Consequences of Breech of Contracts  Contracts of Indemnity and Guarantee |
| 11 | Contracts of bailment of Pledge |
| 12 | Contracts of bailment of Pledge, Continue |
| 13 | Consumer protection act – 1986 |
| 14 | Consumer protection act – 1986  Revision, Test and Assignment |
| 15 | Revision, Test and Assignment, Continue |

**Govt. College for Women Gurawara**

**Lesson Plan session 2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – Business Statistics, (Semester – 03rd) Day -1 to 6

|  |  |
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| **Week** | **Chapter** |
| 01 | Introduction to Statistics  Collection of data |
| 02 | Collection of data  Classification of data frequency distribution |
| 03 | Presentation of data |
| 04 | Measures of central tendency – 01  Athematic Mean, Median and Mode |
| 05 | Measures of central tendency – 02  Geometric Mean and harmonic Mean |
| 06 | Measures of dispersion |
| 07 | Measures of dispersion, Continue |
| 08 | Measures of Skewness |
| 09 | Movements and Measures of Kurtosis |
| 10 | Simple correlation analysis |
| 11 | Simple correlation analysis, Continue |
| 12 | Simple regression analysis |
| 13 | Simple regression analysis, Continue |
| 14 | Problem solving and Revision |
| 15 | Test Revision and assignment |

**Govt. College for women Gurawara**

**Lesson Plan session 2023-24**

Sushma - Extension Lecturer in Commerce

Subject – Fundamental of Insurance Class: B. Com 3rd Semester

|  |  |
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| Week | Topics |
| 01 | History and Development of insurance |
| 02 | Meaning, nature and importance of Insurance |
| 03 | Principles of Insurance |
| 04 | Principle of cooperation, Probability, At most good faith |
| 05 | Proximate cause, Insurable Interest |
| 06 | Indemnity , subrogation |
| 07 | Warranty, Life Insurance |
| 08 | Main elements and importance of life insurance |
| 09 | Important life insurance policies |
| 10 | Annuities, Premium determination under life insurance policies, General Insurance |
| 11 | Marine Insurance- main element, marine losses, types of marine insurance policies |
| 12 | Agriculture Insurance- History meaning ,main problems, policies |
| 13 | Fire insurance- elements, premium determination, types of policies |
| 14 | Important provision of Motor and Aircrafts Insurance |
| 15 | Test, Revision, and assignments |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: Rajni

Class and Section: B.Com 3rd Sem

Subject: Corporate Law

|  |  |
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| **Week** | **Topics** |
| 1 | Company: Meaning and Characteristics |
| Lifting or Piercing the Corporate Veil |
| Exceptions of Principle |
| Advantages of Joint Stock Company |
| Disadvantages of Joint Stock Company |
| 2 | Types of Companies  Private Company-Definition and Characteristics  Private Company and Public Company |
| 3 | Privileges and Exemptions of Private Company |
| Conversion of Private Company into Public Company |
| Procedure of Conversion |
| Conversion of Public Company into Private Company |
| 4 | Independent Day |
| Promotion of a Company |
| Promoters and Characteristics |
| Importance and Functions of Promoters |
| 5 | Legal Position of Promoters |
| Rights of Promoters |
| Liabilities of Promoters |
| Duties of Promoters |
| Remuneration of Promoters |
| 6 | Types of Promoters |
| Preliminary Contracts |
|  | Incorporation of Company  Capital Subscription  Commencement of Business |
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| 7 | Memorandum of Association-Meaning and Characteristics | |
| Purpose of MOA | |
| Forms and legal requirement of MOA | |
| 8 | Contents of MOA | |
| Change in MOA | |
| 9 | Articles of Association-Meaning and Characteristics | |
| Importance of AOA | |
| Obligation of Register Article | |
| Content of AOA | |
| 10 | Alteration of AOA | |
| Limitation of Alteration of AOA | |
| Legal effects of Memorandum and Articles of Association | |
| Doctrine of Constructive Notice | |
| 11 | Doctrine of Indoor Management |
| MOA vs. AOA |
| Doctrine of Ultra-viras |
| 12 | Prospectus-Meaning and Need |
| Forms and Contents of Prospectus |
| The Golden Rule in Prospectus |
| 13 | Scanning of Prospectus |
| Mis-statement and Omission in Prospectus |
| Dussherra |
| Deemed Prospectus |
| Shelf Prospectus, Red-herring Prospectus |
| 14 | Borrowing Power of a Company |
| Restriction on the Borrowing Power of a Company  Ultra Vires Borrowing |
|  | Debentures |
|  |
| 15 | Assignment with Presentation |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: Rajni

Class and Section: B.Com 5th Sem

Subject: Accounting for Management

|  |  |
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| Week | Topics |
| 1 | Management Accounting- Meaning and Nature |
| Scope |
| Functions or Objectives |
| Role in Decision Making |
| Management Accountant |
| Controller and Treasurer |
| 2 | Principles of Management Accounting |
| Financial Accounting vs. Management Accounting |
| Cost Accounting vs. Management Accounting  Advantages of Management Accounting |
| Limitations |
| Tools and Technique |
| 3 | Financial Statements: Introduction and Format |
| Nature of Financial Statements |
| Essentials of Ideal Financial Statements and Importance |
| Limitations |
| 4 | Analysis and Interpretation of Financial Statements |
| Process of Financial Analysis |
| Types of Financial Analysis |
| Purpose and Signification of Financial Analysis |
| 5 | Comparative Financial Statement  Common Size Statement |
| Trend Percentage |
| 6 | Ratio Analysis-Meaning and Uses |
| Limitations |
| Classification  Current Ratio and Quick Ratio |
| 7 | Capital Structure Ratio  Activity Ratio |
| 8 | Profitability Ratio |
| Calculation of Missing Value |
| 9 | Cash Flow Statement-Introduction and Uses |
| Limitation and Procedure |
| Classification of Cash Flows |
|  | Calculation of Cash Flows from Operating Activities |
| 10 | Calculation of Cash Flows from Investing Activities |
| Calculation of Cash Flows from Financing Activities |
| 11 | Financial Planing- Meaning, Objectives and Types |
| Procedure and Principles of Financial Planing |
| Factors affecting Financial Planing  Significance and Limitations |
| Assessing Fund Requirement |
| 12 | Capital Budgeting-Nature, Features and Kinds  Techniques- ARR |
| 13 | Pay Back Method  Net Present Value  IRR Method |
| 14 | Capital Rationing |
| 15 | Assignment with Presentation |

Govt. College for Women Gurawara

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor : Rajni

Class: B.Com III, 5th Semester

Subject: Cost Accounting

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| **Week** | **Topics** |
| 1 | Cost Accounting: Meaning and Scope |
| Financial Accounting vs. Cost Accounting |
| Cost Accounting vs. Management Accounting  Fundamental Principles of Cost Accounting |
| Objectives of Cost Accounting |
| Advantages of Cost Accounting |
| Methods of Costing |
| 2 | Techniques of Costing |
| Characteristics of Ideal Costing System |
| Installation of a Costing System |
| Contribution of Cost accounting to the management  Objections against Cost accounting |
| Development of Cost accounting |
| 3 | Elements of Cost |
| Elements of Total Cost |
| Cost Sheet |
| Classification of Cost |
| 4 | Cost Unit and Cost Centre |
| Responsibility Centre |
| Material Control-Meaning, Objectives,Essentials  Determination of Stock Levels |
| 5 | Economic Order Quantity |
| Inventory Turnover Ratio  ABC Analysis |
| Perpetual Inventory System  VED Analysis |
| Simplification and Standardisation  Classification and Codification |
| 6 | Proper Purchase Procedure |
| Proper Storage Procedure |
| Proper Issue Procedure  FIFO Method |
| LIFO and HIFO Method |
| 7 | Inflated Price Method  Standard Price Method  Market Price Method |
| Material Losses |
| 8 | Labour Cost-Introduction and Composition |
| Control over Labour Cost  Overtime and Idle Time  Characteristics of Good Wage System |
| 9 | Time Wage System |
| Piece Wage System |
| Individual Bonus Plan |
| Group Bonus Plan |
| Overheads- Introduction and Classification |
| 10 | Collection of Production Overheads  Codification of Overheads |
| Allocation, Apportionment and Absorption of Overheads |
| 11 | Underabsorption and Overabsorption of Overheads |
| Unit or Output Costing- Introduction and Objectives |
| Cost Sheet |
| 12 | Treatment of Stock and Scrap |
| Statement of Cost |
| Cost Sheet of Slates, Mines and Bricks |
| Treatment of Defective and Rejected Production |
| Valuation of Work in Progress |
| 13 | Production Account |
| Calculation of Quotation Price |
| Reconciliation of Cost Account and Financial Account |
| 14 | Reconciliation Statement |
| Reconciliation Memorandum Account  Normal Capacity |
| 15 | Assignment with Presentation |

**Govt. College for women Gurawara**

**Lesson Plan session 2023-24**

Name of the Assistant Professor/Extension Lecturer: Sushma

Subject: Taxation Law Class: B.Com. 5th sem

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| **week** | **Topic to be covered** |
| 1 | Direct Tax: meaning, history, importance |
| 2 | Agriculture income, Exempted incomes |
| 3 | Residential Status and incidence of tax |
| 4 | First head of income :Income from salary |
| 5 | Income from salary with deductions |
| 6 | Income from salary : retirement benefits |
| 7 | Income from house property |
| 8 | Income from house property |
| 9 | Profit and gain from business and profession |
| 10 | Profit and gains from business and profession |
| 11 | Clubbing of income |
| 12 | Capital gains, income from other sources |
| 13 | Set off and carry forward of losses |
| 14 | Deduction to be made computing of total income |
| 15 | Test, assignment with presentation |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: ……. SUSHMA…….……

Class and Section:…B.COM 5th semester

Subject: …FINANCIAL MARKET OPERATIONS……………

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| Week | Topics |
| 1 | Indian financial system: introduction, meaning and definition |
| Classification /organization structure of financial system |
| Financial markets, function and types |
| Money market and capital market |
| 2 | Difference between capital market and money market |
| Financial institutions and its types |
| Financial instrument/assets/securities |
| Continue.. |
| 3 | Financial services and its types |
| Verbal discussion/test |
| Indian money market: introduction and definition |
| Types, functions, importance of money market |
| The Indian money market |
| SaheedUdham Singh’s Septyrdom Day |
| 4 | The discount market |
| Resources of SBI DFHI |
| Characteristics of Indian Money Market |
| Test of above topic |
| Primary market: introduction and definition |
| Nature, importance and functions |
| Role of capital market in industrial growth |
| 5 | Gilt-Edge market or Govt. securities market |
| Process of issue and retailing in govt. securities |
| Corporate securities market |
| Issue mechanism |
| Registration with SEBI |
| Test of the above topic |
| 6 | Secondary market: introduction, History and Definitions |
| Regulation of Stock Exchange |
| Corporatization of stock exchange |
| 7 | Factors influencing prices on stock exchange |
| Types of Speculators |
| Listing of securities and requirement or Norms for qualifying listing |
| Listing procedure and factor contributing to the growth of Capital market in India |
| 8 | Corporate governance |
| Recommendations of committee on fuller capital account convertibility |
| 9 | Share trading at stock exchanges |
| OTCEI and its Objectives and features |
| Listing requirements and procedure for Listing |
| Growth Equity Market (GEM) |
| National Stock Exchange: objectives and its feature |
| 10 | Organization of NSE, Capital and Present Position, Listing of Securities |
| Delisting of companies from NSE, CM and WDM Segment |
| Growth of Membership |
| Risk Management Measures and Subsidiaries of NSE |
| Test of Above Topic |
| The Securities Exchange Board of India (SEBI):Objectives, Functions and Power |
| 11 | SEBI Guidelines for Primary Market |
| Guidelines for Issue of Share |
| Guidelines Regarding Stock Option in India |
| Investor, Characteristics and Objectives |
| Investor protection |
| Redressal of Grievances |
| 12 | Company Law Board |
| SEBI And Investor Protection |
| CRISIL Rating and Investor Protection |
| Factors Needed to make the Investor Protection Effective |
| 13 | Functionaries on Stock Exchange :Stockbrokers and their Types and Registration |
| Suspension and Cancellation of Registration |
| Capital Adequacy Norms for stock brokers and Broker’s Rights |
| Sub-broker and Eligibility Criteria for Registration of Sub-Broker |
| Market Maker and its types and jobber |
| Portfolio Consultant and registration procedure |
| 14 | Inspection By SEBI and Suspension of Registration |
| Maharaja AgrasenJayanti |
| Institutional Investors: Indian Institutional Investor |
| Foreign Institutional Investor |
| Non-Resident Indians NRI’s and its Types |
| Mutual Funds: Meaning and its Types |
| 15 | SEBI Guidelines of Mutual Funds |
| Credit Rating-Concept, Functions and its Types |
| Test of the above topic |
| Assigning the Presentation Topic |
| Development Banking In India : IDBI, ICICI, IFCI |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – International Business Environment, (Semester – 05th) Day - 04 to 06

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| --- | --- |
| **Week** | **Chapter** |
| 01 | International Business and Introduction  Trends in international trade and finance |
| 02 | International business environment overview |
| 03 | Mode of International business |
| 04 | Risk in international business environment  Motives for international business |
| 05 | Organizational structure of International business  World trade organization and World trading system |
| 06 | Exchange rate and Global financial system  Barriers to International business |
| 07 | International business information and communication |
| 08 | Foreign market entry strategies, Country evaluation and selection |
| 09 | Foreign investment and impact of FDI |
| 10 | Types and motives for foreign collaboration  Control mechanism for International business |
| 11 | Global manufacturing, outsourcing and global supply chain management  International marketing |
| 12 | Counter trade practices and mechanism of international trade  International accounting |
| 13 | Cross cultural challenges in international business  International human resources management |
| 14 | Social responsibility and ethical issues in international issues |
| 15 | Test Revision and assignments |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – Entrepreneurship and Small scale business, (Semester – 05th) Day - 01 to 03

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| --- | --- |
| **Week** | **Chapter** |
| 01 | Entrepreneur an Introduction |
| 02 | Entrepreneurship |
| 03 | Entrepreneurship and environment |
| 04 | Small Business |
| 05 | Developing Entrepreneurial competencies  Promotion and development of Entrepreneurship |
| 06 | Entrepreneurial motivations |
| 07 | Entrepreneurial opportunities : Identification and selection |
| 08 | Entrepreneurial Opportunities in contemporary business environment |
| 09 | Setting up a new venture |
| 10 | Project Reports  Market Survey |
| 11 | Managerial roles and functions in small business |
| 12 | Production and operations management |
| 13 | Managing business growth  Issues in small scale marketing |
| 14 | Incentives and subsidy  Institutional support |
| 15 | Test, Assignment and revisions |