**Govt. College for Women Gurawara**

**Lesson plan Session-2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – Financial Accounting, (Semester – 02nd) Day - 01 to 06

|  |  |
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| **Week** | **Chapter** |
| 01 | Hire Purchase system and installment payment system |
| 02 | Hire Purchase system and installment payment system Continue |
| 03 | Branch Account |
| 04 | Branch Account Continue |
| 05 | Branch Account Continue |
| 06 | Departmental account |
| 07 | Dissolution of partnership firm |
| 08 | Dissolution of partnership firm, Continue |
| 09 | Amalgamation and Sales of partnership firm to a company |
| 10 | Joint Venture account |
| 11 | Joint Venture account, Continue |
| 12 | Royalty account |
| 13 | Royalty account, Continue |
| 14 | Problem solving and Revision |
| 15 | Revision, Test and Assignment |

**Govt. College for Women Gurawara**

**Lesson plan Session-2023-24**

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

Class and Section:…………B.COM I (2ND SEM)……………………………

Subject:…… BUSINESS ENVIRONMENT…………………………………

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| **Week** | **Topics** |
| 1 | An Introduction of Business Environment |
| Meaning and concept of Business Environment |
| Components of Business Environment |
| Importance of Business Environment |
| SWOT Analysis |
| Oral Discussion of Business Environment |
| 2 | Analysis of Business Environment |
| Objectives and Responsibility of Business Environmental analysis |
| Significance of Business Environment |
| SWOT/SWOC Analysis : Components |
| ETOP Analysis |
| Test of environmental analysis |
| 3 | Meaning of National Income |
| Estimates of National Income |
| Trends in National Income |
| Main Features of National Income |
| Causes of Low National Income in India |
| Test of Above Topic |
| Meaning and Importance of capital Formation |
| Gross Capital Formation in India |
| [Republic Day](http://www.officeholidays.com/countries/india/india_republic_day.php) |
| Suggestion to Increase the Rate of Saving and Investment in India |
| 5 | Industrial Development during Planning Period |
| Continue……. |
| Suggestion to solve the problem of Industrial Development in India |
| 6 | Test of Industrial Development |
| Meaning of Balance of Payament |
| Structure and Forms of Balance of Payament |
| 7 | Crisis and causes of unfavorable Balance of Payment |
| Measures to Correct Disequilibrium in Balance of Payament |
| Oral Discussion of Balance of Payment |
| Test of unit 1 |
| Test of unit 2 |
| 8 | Meaning of Unemployment |
| Nature and Trends of Unemployment |
| Efforts Made by Government and Suggestion to solve this problem |
| Employment in Eleventh and Twelfth Five year plan |
| MGNREGA Act 2005 : Oral Discussion |
| 9 | Meaning and Pattern of Regional Imbalances |
| Measures Taken by Government to Remove regional Imbalances |
| PURA Model |
| Oral Discussion of Regional Imbalances |
| Meaning and Types of Inflation |
| Trends in Inflation |
| 10 | Measurement of Inflation and Effects of Inflation |
| Causes and Measures to Price Rise |
| Difficulties in Controlling Inflation |
| 11 | Parallel Economy: Meaning, Definition and cause |
| Estimates to check Black money |
| Measures to check black money |
| Test of Above Topic |
| Industrial Sickness : Meaning and Definition |
| Symptoms/Warning Signals of Industrial Sickness |
| 12 | Cause of Bourn Sickness |
| Consequences/ effect of Industrial Sickness |
| Measures taken by banks and Government |
| BIFR |
| Sick Industrial Companies (Special Provision ) Repeal act 2003 |
| Monetary Policy Of India |
| 13 | Objectives of Monetary Policy Of India |
| Techniques of Monetary Policy |
| limitation or Critical Evaluation of Monetary Policy of India |
| New Monetary Policy : An Overview |
| 14 | Oral Discussion of Indian Monetary Policy of India |
| Test of Monetary Policy |
| Assigning the Assignment Topic |
| Meaning and Objectives of Fiscal Policy |
| Techniques or Tools of Fiscal Policy |
| Fiscal Reforms In India |
| Meaning of Industrial policy |
| Importance of Industrial policy |
| Oral Discussion of Industrial and Fiscal Policy of India |
| 15 | Industrial Policies in 1948, 1956 and 1977 |
| New Industrial Policy of 1991 |
| Implementation of Industrial Policy 1991 |
| Evaluation of Industrial Policy of 1991 |
| Make In Programme 2014 |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: Rajni

Class and Section: B.Com 2nd semester

Subject: Business Management

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| Week | | Topics |
| 1 | | **Chapter 1: Staffing: Concept and Scope**   * Concept * Meaning |
| * Characteristics |
| * Importance |
| * Scope or Steps |
| * Matching Job and People |
| * Determining the requirement of Man-power |
| 2 | | * Importance of Job Analysis |
| * Short Answer Type Questions |
| * Group Discussion |
| **Chapter 2: Recruitment: Meaning and Sources**   * Introduction * Meaning and Definations |
| * Process |
| * Sources: Internal |
| 3 | | * Sources: External |
| * Short Answer Type Question |
| * Verbal Test |
| **Chapter 3: Selection: Meaning and Process**   * Introduction * Meaning and Definitions |
| * Process of Selection |
| * Process of Selection (cont.) |
| * Short Answer Type Questions |
| * Long Answer type Questions |
| * Written Test |
| 4 | | **Chapter 4: Training: Importance and Methods**   * Introduction: Training and Development |
| * Characteristics of Training |
| * Training vs. Development |
| * Training and Education |
| * Advantages of Training |
| 5 | * Methods: On the Job Training | | |
| * Methods: Off the Job Training | | |
| * Methods: Off the Job Training (cont.) | | |
| * Principles of Training | | |
| * Short Answer Type Questions | | |
| * Long Answer Type Questions | | |
| 6 | **Chapter 5: Motivation: Nature and Theories**   * Introduction | | |
| * Characteristics | | |
| * Importance | | |
| * Theories: Tradional | | |
| * Theories: Modern * Maslow’s Need Hierarchy Theory | | |
| * Herzberg’s Motivation-Hygiene Theory | | |
| * Comparison between Maslow and Herzberg theory | | |
| * McGregor’s X and Y Theory | | |
| 7 | * Ouchi’s Z theory | | |
| * Ouchi’s Z theory( cont. ) | | |
| * Techniques of Motivation: Positive and Negative | | |
| * Techniques of Motivation: Financial and Non Financial | | |
| * Techniques of Motivation: Individual and Group   Extrinsic and Intrinsic | | |
| * Short Answer Type Question | | |
| * Long Answer Type Questions | | |
| 8 | **Chapter 6: Leadership: Styles and Theories**   * Introduction * Meaning and Definitions | | |
| * Characteristics of Leadership | | |
| * Importance of Leadership | | |
| * Functions of a Leader | | |
| * Qualities of a Leader | | |
| * Theories: Trait theory | | |
| * Theories: Situational , Follower and Behavioural Theory | | |
| 9 | * Theories: Functional or Group, X and Y, Path Goal | | |
| * Suitability of Theory | | |
| * Leadership Styles | | |
| * Determinants of Leadership Style * Leadership as a Continuum | | |
| * Management System of Likert | | |
| 10 | **Chapter 7: Communication: Process, Network and Barriers**   * Meaning and Definitions * Characteristics | | |
| * Communication Process | | |
| * Importance in Management | | |
| * Formal Communication | | |
| * Informal Communication | | |
| 11 | | * Oral Communication |
| * Written Communication * Gestural Communication |
| * Barriers of Effective Communication |
| * Steps to Overcome Barriers |
| * Principles of Effective Communication |
| 12 | | **Chapter 8: Controlling: Concept and Process**   * Introduction * Characteristics |
| * Objectives * Importance * Scope |
| * Controlling Process |
| * Limitations of Controlling * Principles |
| 13 | | * Relationship between Planning and Controlling * Controlling and other functions of Management |
| * Controlling Techniques: Traditional and Modern |
| **Chapter 10: Management of Change**   * Introduction * Nature * Cause |
| 14 | | * Types * Process * Change Agent |
| * Cause of Resistance to Change * Overcoming Resistance to Change |
| * Emerging Horizons of Management in Changing Environment |
| 15 | | Assignment with Presentation |

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

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| Week | Topics |
| **1** | Simple Interest, Compound Interest, Continuous compounding of interest.  Introduction to matrices, types of matrices, addition of matrices. |
| **2** | Effective rate of interest, depreciation and population.  Product of matrices, Symmetric, skew-symmetric matrices & its problems. |
| **3** | Annuities, Types of Annuities, Amount of Annuity  Exercises of matrices, Introduction to determinants. |
| **4** | Practical Problems related to Annuity  Determinant of order 2 and 3, minor and cofactors. |
| **5** | Revision of previous topics and doubt sessions.  Exercise of minor and cofactors. |
| **6** | Present Value of Annuity  Problems based on determinants. |
| **7** | Present value and amount of annuity when the interest is compounded continuously, Problems based on determinants. |
| **8** | Ratio, Comparison and composition of ratio  Intro to differentiation of function, differentiation with first principle. |
| **9** | Proportion, continued proportion, Properties of proportions  Problems on differentiation |
| **10** | Revision of previous topics and Test.  Maxima and minima of functions, extreme points, saddle points. |
| **11** | Theorem on equal ratio  Applications of differentiation of functions. |
| **12** | Percentage  Problems of Applications of differentiation of functions. |
| **13** | Profit and Loss  Doubts on differentiation of functions. |
| **14** | Miscellaneous Problems |
| **15** | Doubt and Revision of previous Topics. |

**Lesson Plan 2023-24**

**Name: Dr. Vinti Parmar**

**Class: B.Com 2nd Sem**

**Subject: Basics of Computer-II**

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| **Week** |  | **Topics** |
| **1** | Day 1 | Fundamental of computers |
| Day 2 | Functioning of a digital computer |
| Day 3 | Block Diagram along its components and characteristics |
| **2** | Day 1 | Types of a digital computer; Advantages of computers. |
| Day 2 | Human being Vs computer,Computer as a tool, |
| Day 3 | Applications of computers. |
| **3** | Day 1 | Software concepts: Types of Software and their role, |
| Day 2 | Different System Software types- Operating systems, |
| Day 3 | Translators, System Utilities; Concept of Application Packages |
| **4** | Day 1 | Types of an Operating system- Multi-user O.S |
| Day 2 | Multi-tasking O.S., Multi-Processing O.S; Time – sharing O.S., |
| Day 3 | Test |
| **5** | Day 1 | - Multi-Programming O.S.Operating System as a resource Manager, |
| Day 2 | Introduction to Windows: Components of a Application Window; |
| Day 3 | concept of GUI and CUI. |
| **6** | Day 1 | Types of Windows, Windows as an Operating System,. |
| Day 2 | Windows explorer, Using Paintbrush, |
| Day 3 | Control Panel, Installing a printer |
| **7** | Day 1 | Compiler, Interpreter, Assembler; |
| Day 2 | Concept of a Desktop and Taskbar, |
| Day 3 | operating system as a resource manager; |
| **8** | Day 1 | My Computer, Recycle Bin, |
| Day 2 | Concept of GUI, GUI standards. Introduction to Algorithm & Flowcharts, Advantages & Disadvantages. |
| Day 3 | My Documents and Internet Explorer icons. |
| **9** | Day 1 | MS-Excel: Applications of a Spreadsheet; Advantages of an Spreadsheet; Features of Excel. |
| Day 2 | Rows, Columns, Cell, Menus |
| Day 3 | Creating worksheet, Formatting, Printing, |
| **10** | Day 1 | establishing worksheet Links, show, hyper linking, |
| Day 2 | Table creating and printing graphs, |
| Day 3 | Function(mathematic, logical |
| **11** | Day 1 | Hyper linking, |
| Day 2 | mathematical operation, |
| Day 3 | sort and data tools,  protection(sheet, workbook). |
| **12** | Day 1 | table and operation, |
| Day 2 | cells operation |
| Day 3 | hyper linking |
| **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 |

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**Lesson Plan Session 2023-24**

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

Class and Section:……………… B.Com (2nd semester)…….… …………..................

Subject:…………………………Business Economics………………………………

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| **Week** | **Topics** |
| 1 | Meaning of market, features of Market and types of Market |
| Perfect and imperfect competitive Market |
| Pure and perfect competition, price determination under perfect competitive Market |
| Equilibrium under perfect competitive Market, Short run equilibrium |
| Determination of long run equilibrium of the firm |
| Problem solving/solutions |
| 2 | Class test |
| Meaning of monopoly market, Short run equilibrium of the firm |
| Long run equilibrium of the monopoly firm, difference between monopoly and perfect competitive firm |
| Discriminating monopoly |
| Dumping: meaning and price and output determination under dumping |
| Supply cause of the firm in monopoly and degree of monopoly power |
| 3 | Class discussion and problem solutions |
| Meaning and characteristics of monopolistic completion, short run equilibrium in monopolistic competition |
| long run equilibrium in monopolistic competition |
| Excess capacity and non price competition, selling cost and production cost |
| Difference between perfect, monopoly and monopolistic competition |
| 4 | Class discussion and problem solutions |
| Meaning , characteristics and classification of monopoly, price and output determination under monopoly |
| Bertroind’s model and edge worth model, non collusive oligopoly |
| 5 | Price rigidity, collusive oligopoly |
| Class discussion and problem solutions |
| Class test |
| 6 | Meaning of market success ,market efficiency and how market works |
| market efficiency in perfectly competitive system |
| Market failure and sources, types of good services, |
| 7 | Excludable goods and market failure |
| Non-excludable goods and market failure, extarnalities and market failure |
| Extarnalities and coase theorem, high transaction costs |
| Public policy towards monopoly and competition |
| Class discussion and problem solutions |
| 8 | Class test |
| Meaning of factor pricing |
| Difference between product and factor pricing |
| Marginal productivity, MRP, VMPP |
| Cost of the factor: AFC,MFC,AFC and MFC curves |
| 9 | Theory of factor pricing: marginal productivity theory |
| Marginal productivity theory: point of view of an industry and firm |
| Criticism or limitations of the theory |
| Modern theory of factor pricing |
| Determination of factor price in a competitive industry |
| Class discussion and problem solutions |
| 10 | Class test |
| Meaning and types of Rent |
| Ricardian theory of rent |
| 11 | Quiz competition |
| Criticism of Ricardian theory of rent, conclusion |
| Modern theory of rent |
| Difference between both theories, rent and price |
| Quasi rent: meaning |
| Difference and relation between rent and quasi rent. |
| 12 | Meaning of interest, gross and net interest and their diff. |
| Classical theory of interest |
| Criticism of classical theory of interest |
| Lonable fund theory of interest, Criticism of Lonable fund theory of interest |
| Inter class Quiz Competition |
| 13 | Diff. and relation between Classical theory and Lonable fund theory of interest |
| Liquidity preference theory of interest |
| Solutions to problems |
| Class test |
| Concept of profit, gross and net profit |
| 14 | Economic pure profit |
| Accounting profit and economic profit, does profit enter into price? |
| Dynamic theory of profit innovation theory of profit |
| Theory of monopoly profits |
| Nature of profits |
| Justification of profit theory |
| 15 | Profit in a socialist economy |
| Aim of profit policy |
| Concept of breakeven point analysis |
| Methods of breakeven point analysis |
| Advantage and limitations of breakeven point analysis |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of Assistant Professor/Extension Lecturer: Ms. Sushma

Subject: Corporate Accounting Semester:4th

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| **Week** | **Topics** |
| 1 | Internal reconstruction of companies |
| 2 | External reconstruction of companies in the nature of merger |
| 3 | Amalgamation of the companies in the nature of purchase |
| 4 | Accounting treatment in the books of transferee company |
| 5 | Accounting treatment in the books of transferer company |
| 6 | Acquisition, Absorption of companies |
| 7 | Accounting treatment of amalgamating companies |
| 8 | Liquidation of a company |
| 9 | Liquidation of a company |
| 10 | Financial reporting for financial institutions |
| 11 | Accounts of holding company |
| 12 | Accounts of holding company |
| 13 | Final accounts of banking companies |
| 14 | Final accounts of banking companies |
| 15 | Test, assignment and presentation |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: Rajni

Class and Section: B.Com 4th semester

Subject: Marketing Management

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| Week | | Topics |
| 1 | | Marketing: An Introduction  Meaning and Definitions, Nature and Scope, Importance, Marketing as a Science and an Art, Difference between Selling and Marketing |
| 2 | | Marketing Concept  Introduction and Definitions, Historical Development, Various views regarding Marketing Concept, Old and New Concept of Marketing, Limitations of Marketing Concept |
| 3 | | Market Segmentation  Meaning and Definitions, Objectives, Development, Concept, Methods, Basis, Requirement of effective market segmentation, Importance, Product Differentiation and Market Differentiation |
| 4 | | Consumer Behaviour  Meaning and Definitions, Types of Consumers, Determinants of Consumer Behaviour, Importance, Behaviour of Indian Consumers, Difficulties in understanding of Consumer Behaviour |
| 5 | Product Planning and Development  Product Planning: Meaning and Definitions, Features. Objectives, Elements and Components, Importance  Product Development: Meaning and Definitions, Advantages, Principles, Elements, Scope and Importance  Organisation of Product Planning and Development | |
| 6 | Development of New Product  Meaning and Definitions of New Product, New Product Development Process, Test marketing | |
| 7 | Product Life Cycle  Meaning and Definitions, Features, Stages, Different Shapes and Length, Marketing Strategies, Factors affecting, Utilities, Extension and Limitations | |
| 8 | Product Identification: Branding  Meaning of Product Brand, Brand name, Brand mark, logo and Trademark, Reason of Branding, Difference between Brand and Trademark, Advantages and Disadvantages of Branding, Types of Brand and Brand Policies, Essential Features of good Brand, Brand Testing | |
| 9 | Product Pricing  Meaning, Importance, Objectives, Price Policies, Factors affecting Pricing Decisions, Price Determination Procedure, Methods, Strategies, Discount, Rebate and Premium, Non Price Competition | |
| 10 | Advertising  Meaning and Definitions, Characteristics, objectives, Functions, Advantages and Disadvantages, Principles of effective advertising | |
| 11 | | Advertising Media  Meaning and Definitions, Types, Factors affecting the selection of Advertising Media |
| 12 | | Evaluation of Advertising Effectiveness  Meaning and Objectives, Methods, Difficulties in Evaluating of Advertising Effectiveness |
| 13 | | Sales Promotion  Meaning and Definitions, Characteristics, Objectives, Importance, Methods, Advantages and Limitations |
| 14 | | Publicity and Public Relations  Publicity: Meaning and Definition, Characteristics, Forms  Public Relations: Meaning and Definition, Public Relations Department, Tools |
| 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 4th semester

Subject: Corporate Law

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| Week | Topics |
| 1 | **Chapter 1: Shares and Stocks**   * Shares: Meaning and Definitions * Characteristics of Shares * Types: Equity Shares |
| * Types: Preference Shares |
| * Stock: Meaning and Definitions * Characteristics of Stock * Procedure of Conversion of Shares into Stock |
| * Voting Rights of Shareholders * Variation of Shareholder’s Rights |
| 2 | **Chapter 2: Allotments of Shares**   * Introduction * Provisions |
| * Irregular Allotment and Its Effect * Procedure of Allotment |
| * Return of Allotment, Letter of Allotment, * Splitting of Allotment Letter, Renunciation * Allotment for Consideration Other than Cash |
| * Underwriting Commission, Brokerage * Issue of Shares, Sweet Equity Shares |
| 3 | * Bonus Shares * Right Shares |
| * Restrictions on Purchase of their Own Shares by the Company |
| **Chapter 3: Share Certificate and Share Warrant**   * Share Certificate: Meaning and Contents * Legal Effect of Share Certificate |
| * Provision Relating to Share Certificate * Share Warrant: Meaning and Contents |
| 4 | * Conditions for Issuing Share Warrant * Effects of Issue of Share Warrant * Surrender of Share Warrant * Dividends on Share Warrant |
| **Chapter 4: Transfer and Transmission of Shares**   * Transfer of Shares: Introduction * Restriction on Transfer of Shares |
| * Procedure of Transfer of Shares |
| 5 | * Transmission of Shares: Introduction * Statutory Provision * Procedure |
| * Transmission of Shares and Rights of Nominee * Transfer vs. Transmission of Shares |
| * Certification of Transfers, Blank Transfer, Forged Transfer |
| * Voit Transfer, Demat Transfer * Relationship between Transferor and Transferee until Registration |
| 6 | **Chapter 5: Calls on Shares, Forfeiture and Lein**   * Calls on Shares: Introduction * Characteristics of Call * Rules regarding Calls |
| * Procedure for making Call * Effect of Non Payment of Call |
| * Calls in Arrear, Calls in Advance |
| * Forfeiture ,Expropriation of Shares, Lien on Shares |
| * Difference between Forfeiture and Surrender * Difference between Forfeiture of Shares and Lien of shares * Difference between Forfeiture of Shares and Expropriation of Shares |
| 7 | * **Chapter 6: Share Capital of Company** * Introduction * Forms or Nature of Capital |
| * Kinds of Share Capital * Alteration of Share Capital |
| * Reduction of Share Capital |
| * Further Issue of Share Capital * Conversion of Debentures or Loans into Shares * Shareholder Rights of Pre-emption |
| 8 | **Chapter 7: Members and Shareholders of a Company**   * Member: Meaning and Definition * Elements or Test of Membership |
| * Distinction between Member and Shareholder * Members: Provisions |
| * Method of Acquiring Membership of a Company |
| * Termination or Cessation of Membership * Register of Members |
| * Rights of Members * Liabilities of Members * Annual Return |
| 9 | **Chapter 8: Company Meetings and Resolutions**   * Company Meeting: Meaning and Definitions * Characteristics of Company Meeting * One Man Meeting |
| * Shareholders’ Meetings: Annual General Meeting |
| * Class Meeting, Board of Directors Meeting * Statutory Provisions Regarding Board’s Meeting |
| * Meeting of Director’s Committees * Creditor’s Meeting and Debenture holder’s Meeting |
| * Resolutions: Meaning and Kinds |
| * Registration of Certain Resolutions and Agreements |
| 10 | **Chapter 9: Meeting Procedure or Requisites of a Valid Meeting**   * Introduction * Provisions |
| * Voting and Poll |
| * Proxy |
| **Chapter 10: Directors**   * Introduction * Board of Directors * Restriction on No. of Directors * Qualifications and Disqualifications of Directors |
| * Directors Identification Number * Appointment of Directors |
| * Voting on Director’s Appoinment * Vacation of Office by Directors |
| * Removal of Directors * Resignation by the Directors |
| 11 | * Directors holding office * Compensation for Loss of Office * Loan to Directors |
| * Legal Position of Directors |
| * Power’s of Directors |
| * Restrictions on the Powers of Board of Directors * Contribution to Bonafide Charitable Fund |
| * Political Contribution * Contribution in National Defence Fund * Duties of directors |
| 12 | * Liabilities of Directors |
| * Remuneration of Directors |
| * Managing Director |
| * Whole Time Director * Manager |
| **Chapter 11: Winding Up the Company**   * Introduction * Winding up and Dissolution * Modes: Compulsory |
| * Petition for Winding up * Commencement of Winding up by National Company Law Tribunal |
| 13 | * Consequences of Winding up Order |
| * Official Liquidator |
| * Rights of National Company Law Tribunal after winding up order |
| * Voluntary winding up: Circumstances, Consequences, Types |
| * Provisions applicable to a member voluntary winding up |
| * Creditor’s Voluntary Winding Up |
| * General Provisions applicable to voluntary winding up |
| * Contributory * Consequences of Winding up |
| 14 | **Chapter 12: Depository System and Paperless Trading**   * Depository System: Introduction * Characteristics * Constituents |
| * Facilities offered by Depository System * Transfer of Ownership through Depository Mode * Need and Benefits of Depository |
| * Depository Process, NSDL, SHCIL |
| 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 4th semester

Subject: Banking and Banking Law

|  |  |
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| Week | Topics |
| 1 | **Chapter1: Bank and Banking System**   * Introduction * Meaning and Definition * Types of Banks |
| * Different Banking System: Unit and Branch |
| * Different Banking System: Group, Chain, Corresponding |
| * Different Banking System: Deposit and Mixed |
| * Characteristics of Good Banking System |
| **Chapter 2: Functions and Importance of Commercial Banks**   * Meaning and Definition * Functions: Primary |
|  |
| 2 | * Function: Secondary and Social |
| * Role of Commercial Banks in Economic Development |
| * Commercial Banks and Underdeveloped Countries |
| * Functions and Services of Indian Commercial Banks |
| * Advantages of Banks |
| * Group Discussion |
|  |
| 3 | **Chapter 3: Structure of Commercial Banking in India**   * Introduction * Kinds of Commercial Banks * Structure of Commercial Banks in India |
| * Classification of Commercial Banks in India |
| * Nationalised Banks |
| * State Banks of India vs. Nationalised Banks |
| * Regional Rural Banks * Private Sector Banks |
| * Foreign Banks |
| 4 | **Chapter 4: Problems of Non Performing Assets**   * Introduction * Criteria to Determine Non Performing Assets |
|  | * Classification of Assets * Trends in NPAs in Different Banks * Causes of Emergence of NPA |
| 5 | * Measures to Tackle the Problem of NPAs |
| **Chapter 5: Credit Creation**   * Introduction * Concepts relating to Credit Creation |
| * Process of Credit Creation: Single Banking System |
| 6 | * Process of Credit Creation: Multiple Banking System |
| * Limitation of Credit Creation |
| **Chapter 6: Regional Rural Bank**   * Meaning and Need to Establish Regional Rural Bank |
| 7 | Functions of Regional Rural Banks |
| * Amalgamation of Regional Rural Banks   Performance and Achievements |
| * Problems of Regional Rural Banks |
| * Suggestions for Improvement |
| * Verbal Test |
| 8 | **Chapter 7: Cooperative Banks**   * Meaning and Organisation |
| Primary Agriculture Cooperative Credit Societies |
| * Central Cooperative Banks   State Cooperative Banks or APEX Banks |
| * Land Developments Banks or SCARDB |
| * Causes of Slow Progress of Cooperative Banks * Suggestions |
| 9 | * Recommendation of Kapoor Committee for Cooperative Banking Reforms |
| * NABARD |
| **Chapter 8: Reserve Bank of India**   * Meaning and Definition of Central Bank * Central Bank vs. Commercial Bank |
| Organisation and Management of Reserve Bank |
| Functions of Reserve Bank: Traditional |
| Functions of Reserve Bank: Development |
| 10 | Functions of Reserve Bank: Regulatory |
| Functions of Reserve Bank: Regulatory (cont.) |
| Achievements of Reserve Bank of India |
| 11 | Reform measures of Financial Sector |
| Written Test |
| **Chapter 9: Monetary Policy in India**   * Introduction * Objectives   Targets |
| Monetary Policy and Economic Stabilisation |
| Monetary Policy and Economic Development |
| * Features of Monetary Policy of RBI   Limitations of Monetary Policy of India |
| 12 | * Limitations of Monetary Policy of India |
| * Improvement in Monetary Policy * New Monetary Policy of RBI |
| * New Monetary Policy of RBI (cont.) |
| **Chapter 10: Determination and Regulation of Interest Rates in India**   * Introduction * Nominal and Real Rate of Interest * Structure of Rate of Interest |
| * Relationship between Short term and Long term Rate of Interest   Theories of Short term and Long term Rates of Interest |
| * Determination of Market Rate of Interest |
| 13 | * Written Test |
| * Loanable Fund Theory or Neo Classical Theory |
| * Interest Rate Differentials- Types and Sources |
| * Interest rates in India * Deregulation of Interest Rates-1985 Onwards |
| * [Shaheedi Diwas of Bhagat Singh, Rajguru & Sukhdev](http://www.officeholidays.com/countries/india/haryana/2016.php) |
| * Regulation of Interest Rates of India |
| **Chapter 11:Banker and Customer Relationship**   * Introduction * Meaning of Banker and Bank Customer |
| General Relationship between Banker and Customer |
| * Obligation of a Banker * Garnishee Order   Banker’s Right |
| 14 | **Chapter 13: Negotiable Instruments: Meaning, Features and Holders**   * Introduction * Essential Features * Preassumption |
| Kinds of Negotiable Instruments: Promissory Note and Bills of Exchange |
| * Other Kinds of Bills   Kinds of Negotiable Instruments: Cheque |
| * Inland and Foreign Instruments * Holder of a Negotiable Instrument |
| * Payment in Due Course |
|  | **Chapter 14: Rights and Liabilities of Parties for Negotiable Instruments**   * Introduction * Parties * Capacity |
| 15 | Liabilities of Parties to Negotiable Instruments |
| Discharge of Parties from Liabilities |
| Negotiable Instrument without Consideration |
| Negotiation of Instruments obtained by Unlawful Means |
| **Chapter 15: Endorsement of Negotiable Instruments**   * Introduction   Procesure or Rules of Endorsement |

**GCW Gurawara, Rewari**

**Lesson plan Session-2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – Business Regulatory frame work, (Semester – 04th) Day - 01 to 06

|  |  |
| --- | --- |
| **Week** | **Chapter** |
| 01 | Indian Partnership act – 1932 |
| 02 | Indian Partnership act – 1932 Continue |
| 03 | Negotiable instrument acts -1881 |
| 04 | Negotiable instrument acts -1881 Continue |
| 05 | Negotiable instrument acts -1881 Continue |
| 06 | Sales of goods act – 1930  Formation of the contract of sales of goods |
| 07 | Conditions and Warranties |
| 08 | Transfer of properties or ownership as between seller and buyer |
| 09 | Transfer of property and ownership |
| 10 | Unpaid seller,  Suits for breach of contract |
| 11 | Right to Information act – 2005 |
| 12 | Right to Information act – 2005 continue |
| 13 | Group discussion and revision |
| 14 | Revision, Test and Assignment |
| 15 | Presentations |

**GCW Gurawara, Rewari**

**Lesson plan Session-2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – Business statistics, (Semester – 04th) Day - 01 to 06

|  |  |
| --- | --- |
| **Week** | **Chapter** |
| 01 | Index numbers – I |
| 02 | Index numbers – II |
| 03 | Time series analysis - 1 |
| 04 | Time Series Analysis – 1 Continue |
| O5 | Time Series Analysis – II |
| 06 | Time Series Analysis – III |
| 07 | Probability – I |
| 08 | Probability – I, continue |
| 09 | Probability – II  Test and problem solving |
| 10 | Probability distribution I binomial distribution |
| 11 | Probability distribution II Poison distribution |
| 12 | Probability distribution III Normal distribution |
| 13 | Probability distribution III Normal distribution Continue |
| 14 | Problem solving and Revision |
| 15 | Revision, Test and Assignment |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: Rajni

Class and Section: B.Com 6th semester

Subject: Financial Management

|  |  |
| --- | --- |
| Week | Topics |
| 1 | **Chapter 1: Nature and Scope of Financial Management**   * Introduction * Evolution or Scope |
| * Approaches: Traditional |
| * Approaches: Modern |
| * Functions of Financial Management |
| * Objectives of Financial Management |
| * Organisation of Finance Function |
| 2 | * Importance of Financial Management * Financial Management and Financial Accounting |
| * Relationship with other areas of Management |
| **Chapter 2: Management of Working Capital**   * Introduction * Meaning |
| * Types |
| * Nature of Working Capital |
| * Determinant of Working Capital |
| 3 | * Advantages of adequate working capital * Inadequate Working Capital |
| * Management of Working Capital |
| * Analysis of Working Capital |
| * Working Capital Forecasting Techniques |
| * Working Capital Forecasting Techniques (cont.) |
| * Working Capital Forecasting Techniques (cont.) |
| 4 | **Chapter 3: Management of Cash and Marketable Securities**   * Introduction * Meaning of Cash * Objectives of Cash Management |
| * [Republic Day](http://www.officeholidays.com/countries/india/india_republic_day.php) |
| * Factors determining cash needs and level of cash |
| 5 | * Methods of Cash Management:- * Cash Budget: Receipt and Payment Method |
| * Cash Budget: Adjusted Profit and Loss Method and Balance Sheet Method |
| * Cash Flow Statement |
| * Cash Flow Ratios |
| * Cash Management Model * Miller-Orr Model |
| * Managing the Cash Flows |
|  | * Marketable Securities |
| 6 | **Chapter 4: Management of Receivables**   * Meaning * Motives * Cost associated with receivables |
| * Benefits associated with receivables * Trade off on Receivables |
| * Scope or Aspects of Receivable Management |
| * Receivables Turnover Ratio * Aging Schedule of Receivables |
| 7 | **Chapter 5: Cost of Capital**   * Introduction * Significance |
| * Factors affecting Cost of Capital * Problems in Determination |
| * Computation of Cost of Capital of Specific Source of Finance |
| 8 | * Computation of Weighted Average Cost of Capital |
| **Chapter 6: Capitalisation**   * Introduction * Broad and Narrow interpretation * Modern Concept of Capitalisation |
| * Capital ,Capital Structure, Financial Structure and Capitalisation |
| * Theories and Principles of Capialisation |
| * Over and Under Capitalisation |
| * Watered Capital |
| 9 | **Chapter 7: Leverages**   * Introduction * Types: Operating Leverage |
| * Types: Financial Leverage |
| * Types: Combined Leverage |
| 10 | **Chapter 8: EPS-EBIT Analysis**   * Introduction |
| * Calculation |
| * Indifference Point: Algebraic Method |
| * Indifference Point: Graphic Method |
| * Financial Break Even Level |
| 11 | **Chapter 9: Capital Structure**   * Introduction * Importance |
| * Optimum Capital Structure * Determinants |
| * Determinants (cont.) |
| * Theories: Net Income |
| 12 | * Theories: Net Operating Income |
| * Theories: Tradional |
| * Theories: Modigliani and Miller |
| 13 | **Chapter 10: Dividend Policy**   * Introduction * Approaches |
| * Kinds of Dividend |
| * Types of Dividend Policy |
| * Stability of Dividend |
| * Determinants of Dividend Policy |
| * Significance |
| 14 | * Theories: Walter’s Model |
| * Theories: Walter’s Model( cont.) |
| * Theories: Gordon’s Model |
| * Theories: Modigliani and Miller |
| 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 III (6TH SEM)………………………………………….…

Subject:………………TAXATION LAW II……………………………………………………

|  |  |
| --- | --- |
| **Week** | **Topics** |
| 1 | Rebate & Relief of Tax |
| Rebate & Relief of Tax Continue….. |
| Illustrations with practical problem |
| 2 | computation of Total income theory section |
| Continue…… |
| Tax liability of individuals theory section….. |
| Illustrations with practical problem |
| 3 | Illustrations with practical problem |
| Illustrations with practical problem |
| 4 | Test of Tax Liability of Individual |
| Assessment of Hindu Undivided Family (theory section….. |
| 4 | Filling of ITR |
| Filling ITR OF TDS |
| Test of the topic |
| 5 | Assessment Procedure |
| 6 | PAN Related provisions |
| Continue…… |
| Rectification of Mistakes |
| 7 | Deduction of tax at Source |
| Advance payment of tax |
|  |
| Numerical problems related to advance payment of tax |
| Recovery and Refund of Tax |
| 8 | Appeals and Revision: commissioner appeal and procedure |
| Appeal to Appellate Tribunal |
| 9 | Appeal to High court and Supreme court |
| 10 | Penalties meaning and items of penalties |
| Continue……. |
| Oral discussion of above topic |
| 11 | Offence and Prosecutions in income tax act |
| 12 | Tax Planning for Individual: tax evasion, Tax avoidance and tax planning |
| Objectives characteristics and importance of tax planning |
| 13 | Tax planning in relation to all heads of incomes |
| 14 | Test, Assignment with Presentation |
| 15 | Revision |

**Govt. College for Women Gurawara**

**Lesson Plan Session 2023-24**

Name of the Assistant/ Associate Professor: Rajni

Class and Section: B.Com 6th semester

Subject: Cost Accounting

|  |  |  |
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| **Week** | | **Topics** |
| 1 | | * Introduction of Process Costing * Characteristics * Objectives * Applications |
| * Elements * Principles * Contact Costing vs Process Costing * Advantages |
| * Simple Process Account * Treatment of sale of by-product and residue * Loss in Weight and Sale of Scrap * Loss in Production |
| 2 | | * Abnormal Gain or Abnormal Effective |
| * Treatment of Opening and Closing Stock |
| * Production of Oil Process |
| * Joint Products and By-Products Costing * Method of Apportionment * Inter-Process Profit * Equivalent Production |
| 3 | | * Introduction of Contract Costing * Features * Difference between Contract Costing and Job Costing * Types of Contracts |
| * Special Points in Contract Costing |
| * Calculation of Profits on Incomplete Contract |
| * Contract commenced & completed during the year * Work certified is less than1/4 of contract price |
| * Work certified 1/4 or more but less than 1/2 of contract price * Expenses after receiving certificate of work certified |
| 4 | | * Work certified is 1/2 or more of contract price * Incomplete contracts showing loss |
| * Incomplete Contracts: cost of work uncertified has to be determined |
| * Reserve for Contigencies |
| * Continuous contracts |
| * Contract Account for No. of Contracts * Contract near to Completion |
| 5 | * Estimated Profit under various method on work near to completion | | |
| * , Escalation Clause | | |
| * Job Costing * Batch Costing | | |
| * Introduction of Budget, Budgeting and Budgetary Control * Precaution in Budgeting | | |
| 6 | * Budget and Forecast * Advantages and Disadvantages of Budgetary Control | | |
| * Types of Budget: according to Function | | |
| * Sales Budget * Production Budget | | |
| * Cash Budget | | |
| * Types of Budget: according to Flexibility | | |
| 7 | * Types of Budget: according to Period and Condition | | |
| * Performance Budgeting * Zero base Budgeting | | |
| * Introduction of Responsibility Accounting * Steps involved in Responsibility Accounting | | |
| * Responsibility Center * Significance of Responsibility accounting | | |
| 8 | * Introduction of Standard Costing * Features * Estimated Cost vs. Standard Cost * Budgetary Control vs. Standard Costing | | |
| * Advantages and Limitations of Standard costing * Procedure for determining Standards | | |
| * Analysis of Variances * Material Variances: * Material Cost Variances * Material Price Variances * Material Usage Variances * Material Mix Variance * Material Yield Variance | | |
| 9 | * Labour Variances: * Labour Cost Variance * Labour Rate Variance * Labour Efficiency variance * Idle Time Variance | | |
| 10 | * Labour Mix Variance * Labour Yield Variance * Wage Revision Variance | | |
| * Overhead Variances: Fixed and Variable | | |
| 11 | * Sales Variance: Value Method | | |
| * Sales Variance: Profit or Margin Method | | |
| * Introduction of Marginal Costing * Characteristics * Assumptions | | |
| * Absorption Costing * Marginal Costing vs. Absorption Costing * Advantages and Limitations of Marginal Costing | | |
| 12 | | * Calculation of Profit under Absorption costing * Calculation of profit under Marginal costing |
| * Contribution * P/V Ratio |
| * Break Even Point,Break Even Chart |
| * Sales or Production at Desire Profit * Profit for Given Sale * Margin of Safety |
| 13 | | * Applications: * Capturing the foreign market * Maintaining a desire level of profit * Key or Limiting Factor * Make or buy decision * Selection of Suitable Product or Sales Mix * Selection of Alternative Method of Production |
| 14 | | * Fixing of Selling Price * Optimum Level of Activity * Evaluation of Performance * Capital Investment Decision |
| 15 | | Assignment with Presentation |

**Govt College for women Gurawara**

**Lesson Plan Session 2023-24**

Name of Assistant Professor/Extension Lecturer: Sushma

Subject: GST

Class: 6th Semester

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| **Week** | **Topics** |
| 1 | Introduction: - Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and service tax |
| 2 | concept of GST; Important definitions |
| 3 | Supply under GST:- Meaning and scope of  supply including composite and mixed supply ; levy and collection including reverse charge mechanism |
| 4 | Tax on electronic commerce operator (ECO); Exemption from GST; Composition Levy |
| 5 | Place of Supply:- Within state/Union territory, Interstate, Import and export |
| 6 | 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 banking and financial institutes |
| 7 | 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 |
| 8 | Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note |
| 9 | bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill |
| 10 | Payment of Taxes; Returns; Job work; Provision of TDS and TCS |
| 11 | Record Keeping, Assessment and Audit |
| 12 | Customs Act 1962 |
| 13 | Customs duty: Important definitions, types, importance |
| 14 | Documents required for import and export procedure : Export Promotion Scheme. |
| 15 | Test, Assignment with Presentation |

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**Lesson plan Session-2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – Auditing, (Semester – 06th) Day - 04 to 06

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| **Week** | **Chapter** |
| 01 | Introduction of Auditing |
| 02 | Objects, Importance, and Limitation of auditing |
| 03 | Types of Audit |
| 04 | Types of Audit, continue |
| 05 | Audit Process and Audit program |
| 06 | Internal Control, Internal Check and Internal Audit |
| 07 | Routine checking and vouching |
| 08 | Verification of Assets and Liabilities |
| 09 | Valuation of Assets |
| 10 | Appointment, Power duties, and liabilities of an Auditor |
| 11 | Depreciation, Provisions and reserves |
| 12 | Divisible profits and dividends |
| 13 | Audit Report |
| 14 | Investigation |
| 15 | Revision, Test and Assignment continue |

**GCW Gurawara, Rewari**

**Lesson plan Session-2023-24**

Geeta Rani - Extension Lecturer in Commerce

Subject – International Marketing, (Semester – 06th) Day - 01 to 03

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| **Week** | **Chapter** |
| 01 | International Marketing – an Introduction |
| 02 | International Marketing Environment |
| 03 | Foreign Market Selection and Entry modes |
| 04 | Product Planning and International Markets |
| 05 | International Product life cycle |
| 06 | Marketing Research and Information |
| 07 | Branding, Packaging and Labeling |
| 08 | International price quotations and payment terms |
| 09 | International pricing |
| 10 | International distribution: Management of distribution |
| 11 | Chanel conflicts & selection and appointment of foreign sales agent |
| 12 | Export procedure and documentation |
| 13 | Method of International products promotion: direct mail, sales literature, Trade Fair and exhibitions , Web Marketing |
| 14 | International advertising and Media strategy |
| 15 | Revision, Test and Assignment |