

**Lesson Plan**  
**Session 2020-21 (Odd Semester)**

**Name of Teacher: Shaina Tehria**

**Class: B.Com. I**

**Paper: Financial Accounting I**

<b>Month</b>	<b>Topics</b>
November,2020	Meaning and Scope of Accounting, Basic Accounting Terms and Bases of Accounting, Accounting Principles, Accounting Equations
December,2020	Double Entry System, Recording of Accounting Transactions, Trial Balance, Error and their rectification
January,2021	Capital and Revenue, Depreciation, Provisions and Reserves, Final Accounts
February,2021	Final Accounts -With adjustments, Accounts for Non-Profit Organisations
March,2021	Consignment Accounts, Revisionary Classes

**BC-106**  
**BUSINESS COMMUNICATION**  
**B.Com. I SEMESTER(A)**  
**LESSON PLAN**  
**2020-21**

**Name of Teacher: Anita Taneja**

**NOVEMBER 2020:**

Business communication: meaning; forms of electronic communication; models and processes; theories of communication. Corporate communication: audience analysis.

Revision and Test

**DECEMBER 2020:**

Formal and informal communication network; communication barriers; improving communication; effective presentation skills: individual and group presentation.

Revision and Test

**JANUARY 2021:**

practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents. Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language.

Revision and Test

**FEBRUARY 2021:**

Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.

Revision and Test **MARCH 2021:**

Revision of Whole Syllabus and Test

**SIGNATURE**

## Lesson Plan Session : 2020-21

**Name of Teacher: Satish Kumar      Class: B.COM SEM- Ist(B)      Paper: Business Communication**

Month	Chapter
November,2020	<b>CH.1. Business Communication: Concept and Functions.</b>
	Various forms of communication
	Communication Process and Different models
	Queries and Discussions
	<b>CH.2.Various theories of Communication</b>
	Queries and Discussions
	<b>CH.3.Concept of Audience and Process of Audience analysis</b>
	Needs of audience and satisfaction
	Queries and Discussions
December,2020	<b>CH.4 : Corporate Communication and its significance</b>
	Types of Corporate Communication
	Queries and Discussions
	<b>CH.5: Miscommunication: Concept and circumstances</b>
	Types of Communication barriers
	Remedies of barriers.
	Queries and Discussions
	<b>CH.6: Effective Presentation skills : Concept and issues</b>
	Basic Principles of effective Communication skills
January,2021	<b>CH.7: Practices in Business Communication-Group Discussion</b>
	Continue-group discussion
	Mock Interview
	Seminar
	Group Presentation
	Report writing
	<b>CH.8: Self Development and Communication: Self Development and Objectives</b>
	Interdependence between self development and communication
	Attitude
	Swot analysis
	Interdependence and whole communication
	<b>CH.9: Non – Verbal Communication: Concept, Importance</b>
	Relationship between Verbal and Non Verbal Communication,Functions
	Types of Non – Verbal Communication: Body Language
	Continue functions and significance of body language
	Proximics : Time and Space Language
	Para Language
	<b>CH.10: Effective Listening: Concept and its types and Importance</b>
	Principles of effective listening
	Factors effecting various types of listening
Discussions and queries	
Febuary2021	<b>CH.11:Interviewing Skills: Concept and Basic rules</b>
	Continue—basic rules---
	Conducting Interview

	Resume-concept and how to prepare perfect resume
	<b>CH.12: Writing Business Letters:Concept and its physical appearance</b>
	Parts of a Business letters
	Format of letters:Full Block,modified and simple
	Memorandum : Concept and Types
	Similarities and dfference: letter and memorandum
	Memorandum Review-continue--
March2021	<b>CH.13:Modern forms of Written communications</b>
	Various Stages of communication development
	Various Forms-email,Voice Mail,Fax,DTP,Video Conference etc
	Information I-ways, EDE
	Dicussion and queries on assignments
	Interaction with weaker students
	Revision

**BC-106**  
**BUSINESS COMMUNICATION**  
**B.Com. I SEMESTER(C)**  
**LESSON PLAN**  
**2020-21**

**Name of Teacher: Satish Pannu**

**NOVEMBER 2020:**

Business communication: meaning; forms of electronic communication; models and processes; theories of communication. Corporate communication: audience analysis.

Revision and Test

**DECEMBER 2020:**

Formal and informal communication network; communication barriers; improving communication; effective presentation skills: individual and group presentation.

Revision and Test

**JANUARY 2021:**

practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents. Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language.

Revision and Test

**FEBRUARY 2021:**

Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.

Revision and Test **MARCH 2021:**

Revision of Whole Syllabus and Test

**SIGNATURE**

**Government College for Women, Hisar**  
**Department of Commerce**  
**Lesson Plan (Odd Semester)**

**Name of Teacher: Vasundhra, Kirti Verma & Anu Goyal**

**Class: B.Com I**

**Paper: Principles of Management**

<b>Month</b>	<b>Topics</b>
November 2020	Introduction to Business and Commerce, Classification of Business Activities, Introduction to Management, Nature and Scope of Management, Management as Science, Art and Profession, Approaches to Management
December 2020	Planning-Meaning, Concept and Importance, Types of Plans, Principles of Organizing, Formal Vs. Informal organization, Organization Structure
January 2021	Types of Organization Structure, Delegation of Authority-meaning, Advantages and Barriers, Decentralization and Centralization, Staffing-Concept and Scope, Assignment-1
February 2021	Principles of Directing, Elements of Directing, Meaning and Importance of Motivation, Theories of Motivation, Approaches of Leadership, Class Test
March 2021	Various Leadership Styles, Meaning and Process of Controlling, Assignment-2, Traditional and Modern Control Techniques, Revisionary Classes & Doubt Sessions

**BC-302**  
**Lesson Plan 2020-2021**  
**Business Statistics**  
**Class: - BCOMII (5<sup>th</sup> semester)**

**August 2020**

Meaning and Definition of Statistics, Characteristics of Statistics, function of Statistics, Scope and limitation of Statistics and Distrust of Statistics.

**September 2020**

Types of Measurement of Scale, Method of Collecting Primary Data, Source of Secondary Data, Statistical Error.

Classification and Tabulation: - Meaning, objectives and Methods of Classification, Construction of Frequency Distribution. Meaning, Objectives, parts and types of Tabulation.

**October 2020**

Measures of Central Tendency: - Meaning and Objective of Central Tendency, Types of Averages Mean Median, Mode, Geometric Mean, and Harmonic Mean.

**November 2020**

Measure Of Dispersion:- Meaning and Significance of Dispersion, Methods of Measuring Dispersion Range, Quartile Deviation, Standard Deviation, Lorenz Curve.

**December 2020**

Index Number: - Meaning, Characteristics, Uses and Limitation of Index number, Method of Constructing Index Number.

**January 2021**

Analysis of Time Series: - Meaning Analysis, Utilities and Components of Time series, Time series Model, Methods of Measuring Time Series, Choice of Seasonal Index Method.

**February 2021**

Revision of all Syllabus and Unit Test.

SIGNATURE

**LESSON PLAN**  
**OF**  
**BUSINESS LAW**

Class: Bcom 2<sup>nd</sup>

Semester: 3<sup>rd</sup>

Course Code:BC-303

Prepared by :Kirti

Month	Topic
August:	Indian Contract Act,1872 ,Valid Contract and its elements, Proposal ,Acceptance, Revocation, Contractual Capacity of Parties, Free Consent of Parties
September:	Lawful Consideration and object, Agreements Declared as void, Contingent Contracts, Performance of Contracts, Discharge of Contract
October:	Implied, Quasi or Constructive Contracts, Consequences of Breach of Contract
November:	Contracts of Indemnity and Guarantee
December:	Contracts of Bailment and Pledge
January:	Sale of Goods Act 1930, Contract of Sale, Conditions and Warranties, Transfer of Property or Ownership, Unpaid Seller
February:	Consumer Protection Act, 1986
March:	Revision.



# Department of Commerce

## Lesson Plan (Session 2020-21)

**Name of Teacher: Annu Goyal**

**Subject:** Corporate Accounting

**Class:** B.Com II (Sem III)

### **August**

**Chapter 1-** Issue of shares: Meaning and characteristics of company, shares and types of shares, related illustrations, Book building process and Buy back of shares, Issue of right shares.

### **September**

Chapter 2- Redemption of Preference shares: Redemption of preference shares at par, at premium, Use of equation for determining the amount new issue, Bonus shares and related illustration. **Chapter 3-** Issue of debentures at par, at premium and at discount, Interest of debentures.

### **October**

Redemption of debentures, writing off discount/ loss on issue of debentures, **Chapter 4-** Meaning of redemption of debentures, sources of finance for the redemption of debentures, methods of redemption of debentures, creation of sinking fund and related illustration.

### **November**

Cum interest and ex interest purchase of own debentures and related illustrations. **Chapter 5-** Final accounts of companies- Schedule III for preparing balance sheet and statement of profit and loss, divisible profit, dividend and related illustrations.

### **December**

**Chapter 8** – Amalgamation of companies and its related terms, in the books of transferor and Transfree Company, intercompany Owings, intercompany stock, problem of fraction shares and related illustrations. Assignment I.

### **January**

**Chapter 9-** Meaning and objectives of internal reconstruction and related illustrations. Assignment II.

### **February**

Revision and unit test.

**Lesson Plan**  
**(Session 2020-21) odd sem**

**Name of Teacher: Heena Pahuja                      BC-306(i)**

**Class: B.Com-II (3<sup>rd</sup> sem)**

**Paper: Rural Marketing**

Month	Topics
August 2020	Ch-1 Introduction of rural marketing
September 2020	Ch-2 Rural Marketing Environment Ch-3 Rural Consumer Behaviour
October 2020	Ch-4 Rural Marketing Segmentation
November 2020	Ch-5 Rural Marketing Mix Assignment I
December 2020	Ch-6 Strategies for Rural Marketing Ch-7 Marketing of Non-Durable Products Ch-8 Marketing of Durable Products Assignment II
January 2021	Ch-9 Planning and Organising Personal Selling in Rural Market Ch-10 Innovation in Rural Marketing Unit-Test
February 2021	Oral Test and Presentations Online Quiz Contest
March 2021	Revision

### Lesson Plan (Session January 2020 to April 2020)

Name of Teacher: Shaina Tehria

Class: B.Com.-4<sup>th</sup> sem

Paper: Company Law II

Week	Date	Topics
Week 1	01.01.20 to 04.01.20	Introduction, Membership in Companies, Management and Administration
Week 2	06.01.20 to 11.01.20	Directors-Qualification, Appointment of Directors, Removal, Legal Position of Directors
Week 3	13.01.20 to 18.01.20	Powers, Duties And Liabilities of Directors, remuneration and managing Director
Week 4	20.01.20 to 25.01.20	Revision and Group Discussion.
Week 5	27.01.20 to 01.02.20	Company Secretary: Role, Appointment, Duties, Liabilities, Rights and Dismissal
Week 6	03.02.20 to 08.02.20	Company Meetings and Resolutions
Week 7	10.02.20 to 15.02.20	Revision and Group Discussions
Week 8	17.02.20 to 22.02.20	Meetings' Procedure or Requisite of a Valid Meeting, Revision.
Week 9	24.02.20 to 29.02.20	Presentations, Assignment 1
Week 10	02.03.20 to 07.03.20	Dividend, Accounts Of Companies
Week 11	16.03.20 to 21.03.20	Audit and auditors, Unit Test
Week 12	23.03.20 to 28.03.20	Prevention Of Oppression and mismanagement, Revision
Week 13	30.03.20 to 04.04.20	Presentations, Assignment 2
Week 14	06.04.20 to 11.04.20	Winding up of the company- Compulsory Winding Up
Week 15	13.04.20 to 18.04.20	Revision and presentations
Week 16	20.04.20 to 25.04.20	Winding up of the Company- Voluntary Winding Up
Week 17	27.04.20 to 30.04.20	Group Discussions and revisionary classes

## LESSON PLAN (2020-2021)

### B.COM.3<sup>rd</sup> SEMESTER

#### SUBJECT: INDIAN FINANCIAL SYSTEM

Name of Teacher: Suman Bansal

#### **AUGUST, 2020:**

**Introduction:** nature and role of financial system; Financial system and economic development; An overview of Indian financial system. Components of financial system: Financial markets and financial instruments: money and capital markets:

#### **SEPTEMBER, 2020:**

**Money market:** meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market.

#### **OCTOBER, 2020:**

**SEBI:** its formation, role and recent developments. The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market.

#### **NOVEMBER, 2020:**

**Financial institutions:** Reserve Bank of India: organization, management and functions; credit creation and credit control

#### **DECEMBER, 2020:**

**Commercial banks:** meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks.

#### **JANUARY, 2021:**

**Development banks:** concept, objectives and functions; recent developments in development banking.

#### **FEBRUARY and March 2021:**

Revision of all Syllabus...

Signature:

**LESSON PLAN (2020-2021)**  
**B.COM.3<sup>rd</sup> SEMESTER**  
**SUBJECT: COMPANY LAW**

Name of Teacher: Parveen

**AUGUST, 2020:**

**COMPANY**: Meaning, features and types of companies, conversion of private into public company and vice versa.

**SEPTEMBER, 2020:**

**PROMOTION AND INCORPORATION OF COMPANY;**  
**PROMOTORS**: Legal position , duty liabilities and remuneration; company and pre-incorporation contracts; incorporation procedure.

**OCTOBER, 2020:**

**MEMORANDUM OF ASSOCIATION**: Clauses, doctrine of ultra vires, alteration of clause, Articles of association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

**NOVEMBER, 2020:**

**PROSPECTUS**: Meaning, contents and formalities, abridged prospectus, red herring and self prospectus , misstatement and remedies ,liabilities for misstatement.

**DECEMBER, 2020:**

**SHARE CAPITAL**: Types, issue and allotment of shares and debentures; share certificate and share warrant ,reduction of share warrant, reduction of share capital; buy-back of share.

**JANUARY, 2021:**

Transfer and transmission of share and debenture; depository system ; borrowing powers and debentures.

**FEBRURAY, and March 2021:**

Revision of all Syllabus...

Signature:

**BC-504**  
**INCOME TAX-1**  
**B.Com. V SEMESTER**  
**LESSON PLAN**  
**2020-21**

**Name of Teacher: Anita Taneja**

**AUGUST 2020:**

Basic Concepts; Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Tax evasion, avoidance, and tax planning and tax management.

Revision and Test

**SEPTEMBER 2020:**

Exemption of taxes, income, residence and tax liability, income which does not form part of total income. Heads of Income: Salaries,

Revision and Test

**OCTOBER 2020:**

Heads of Income: Salaries, Income from house property, Profit and gains of business or profession.

Revision and Test

**NOVEMBER 2020:**

Profit and gains of business or profession, Income from capital gains.

Revision and Test

**DECEMBER 2020:**

Income from capital gains, Income from other sources. Clubbing and aggregation of Income,

Revision and Test

**JANUARY FEBRUARY 2021:**

Income from other sources. Clubbing and aggregation of Income, Provisions regarding set off and carry forward of losses.

Revision and Test

**FEBRUARY AND MARCH 2021**

Revision of Whole Syllabus and Test

**SIGNATURE**



**Lesson Plan** : **From August 2020 to March 2021**  
**Name of the Faculty** : **Satish Kumar, Associate Professor**  
**Class and Section** : **B.COM.SEM-5th Section –A,B,C (Subject: BC -503: Financial Management)**

August, 2020	<p><b>Chapter-1:Nature and Scope of Financial Management</b></p> <p>Introduction, Nature/ Approach and Limitation of Financial Management.          Functions of Financial Management, Objectives of Financial Management, Importance of Financial Management</p>
	<p><b>Chapter:2 Financial Planning</b></p> <p>Financial Planning: Concept, types, Objectives, Procedure          Factors affecting Financial Planning, Significance, limitations          Assessing Funds Requirements of a Business</p>
	<p><b>Chapter:3 Capitalization</b></p> <p>Concept and Theories of Capitalization          Over Capitalization, Meaning, Causes, Consequences, Remedies of Over Capitalization          Under Capitalization, Meaning, Causes, Under Capitalization Consequences and Remedies          Watered Capital and Over Capitalization</p>
	<p><b>Chapter:4 Financial Forecasting</b>-Financial Forecasting: Concept, Purpose, Methods</p>
September	<p><b>Chapter: 5: Sources of Finance (Long-Term) : Prerequisites</b></p> <ul style="list-style-type: none"> <li>○ Concept of Source of Finance and classification -Equity Shares</li> <li>○ Preference Shares, Loans from Financial Institutions, Lease Financing</li> </ul>
	<p><b>Chapter No.6: Medium and Short Term Source of Finance</b></p> <ul style="list-style-type: none"> <li>○ Medium Term: Public Deposits, Loan From Commercial Banks</li> <li>○ Short Term: Bank Sources: Cash Credits, Overdrafts, Term Loans, Discounting of Bills</li> <li>○ Non Bank Sources: Trade Credit, Commercial Papers, Advances from Customers</li> </ul>
	<p><b>Chapter:7:Cost of Capital : Cost of capital-Concept</b></p> <ul style="list-style-type: none"> <li>○ Importance of Cost of Capital</li> <li>○ Factors affecting cost of capital</li> <li>○ Problems in determination of cost of capital</li> <li>○ Computation cost of Capital: Specific source of finance- Debt</li> <li>○ Cost of Debt, Cost of Redeemable Debt</li> <li>○ Cost of Preference Share Capital, Cost of Equity Share Capital</li> <li>○ Dividend yield Method, Dividend yield plus Growth in dividend Method</li> <li>○ Earning Yield Method, Earning Yield plus Growth in Earning Method</li> <li>○ Realised Yield Method, Capital Asset Pricing Method</li> <li>○ Cost of Retained Earning, Weighted Average cost of Capital based on Book Value</li> <li>○ Weighted Average cost of Capital based on Market Value</li> </ul>
	<p><b>Chapter: 8 Capital Structure</b></p> <ul style="list-style-type: none"> <li>○ Capital Structure: Concept, Importance and Features of a Sound Capital Structure</li> <li>○ Factors affecting Capital Structure, Capital Structure Theories</li> <li>○ Net Income Approach, Net Operating Income Approach</li> <li>○ Traditional Approach, Modigliani and Miller Approach</li> </ul>

	<p><b>Chapter:9 Capital Budgeting</b></p> <ul style="list-style-type: none"> <li>○ Concept, Importance, Kinds of Capital Budgeting Decisions</li> <li>○ Techniques of Capital Budgeting</li> <li>○ Accounting Profit Criterion-ARR Method</li> <li>○ Cash Flow Method-Payback Method</li> <li>○ NPV Method,PI Method,IRR Method,IRR Method-Continue</li> </ul>
	<p><b>Chapter: 10.Management of Working Capital</b></p> <ul style="list-style-type: none"> <li>○ Concept,Need ,Types,Factors affecting Working Capital</li> <li>○ Inadequate Working Capital,Objectives of Working Capital Management</li> <li>○ Approaches,Analysis of Working Capital</li> <li>○ Computation of Working Capital Management-Operating Cycle Method</li> <li>○ Operating Cycle Method-Continue</li> <li>○ Forecasting Method,Cash Forecasting Method</li> <li>○ Percentage of Sales Method,Projected Balance Sheet Method</li> </ul>
	<p><b>Chapter No. 11.Management of Cash</b></p> <p>Concept,Motives of Holding Cash,Objectives,Factors determining cash Needs  Methods of Cash Management,Cash BudgetMethod-Receipt and Payment Method,Adjusted Profit and Loss Method,Balance Sheet Method,Cash Flow Statement,Cash Flow Ratios,Cash Management Models</p>

**Government college for Women, Hisar**  
**Department of Commerce**  
**Lesson Plan (Odd Semester)**

**Name of Teacher: Vasundhra**  
**Class: B.Com III**

**Paper: Auditing**

Month	Topics
August 2020	Meaning, Objectives and Necessity of Auditing, Difference between Book-keeping, accounting, auditing and Investigation, Basic concepts of Auditing, Objectives of Auditing, Advantages & limitations
September 2020	Different Types of Audit, Difference between Internal and External Audit, Audit process, Audit programmes, essentials of a good audit programme, Advantages and disadvantages of audit programme, audit notebook, working papers, method of checking-test and routine checking
October 2020	Internal control, internal check advantages and disadvantages of internal check, difference between internal check and internal audit, internal check with regard to purchases, purchase return, credit sales, sales return, B/R, B/P, Cash book cash sales, cash receipts, wages etc.
November 2020	Vouching-meaning and objectives, examination of vouchers, vouching of cash book, purchase book, sales book, B/R book, B/P book, creditors ledger, teeming and lading
December 2020	Verification-meaning and importance, difference between vouching and verification, general rules of verification, verification of assets and liabilities, Appointment of auditor, qualification, disqualifications and removal of auditors, Assignment -1
January 2021	Rights or powers of auditor, duties of auditor, liabilities of auditor-civil and criminal liabilities, audit report, subject matter, types of audit report, audit certificates, Class Test
February 2021	Investigation-meaning, difference between auditing and investigation, procedure of investigation, types of investigation, auditing of e-commerce transactions, Assignment-2
March 2021	Professional Conduct and Ethics, Revisionary Classes and Doubt Sessions

**Lesson Plan**  
**(Session 2020-21) odd sem**

**Name of Teacher: Heena Pahuja, Gagan, Suman Bansal**  
**BC-503**  
**Class: B.Com-III (5<sup>th</sup> sem)**  
**Paper: Goods and Services Tax**

Month	Topics
August 2020	GST Meaning, Taxable Person
September 2020	Levy and Collection of Tax Time of Supply
October 2020	Place of supply Value of Taxable Supply
November 2020	Computation of Input Tax Credit Transfer of Input Tax Credit Registration of GST Assignment I
December 2020	Tax Invoice Credit and Debit Note
January 2021	Various Return under GST Payment of Tax including TDS, Interest provisions on delayed payments Assignment II

February 2021	Offenses and Penalties Unit Test
March 2021	Revision of the syllabus and Oral Test

**Govt. College for Women, Hisar**

**Department of Commerce**

**Session 2020-21**

**Lesson Plan of : Cost Accounting**

**Class: B.Com 3rd**

**Semester: 5th**

Course Code: BC-501

Prepared by : Satish Pannu

Month	Topic
August:	Introduction: nature and scope of cost accounting, cost concept and classification, methods and techniques
September:	Material Planning and purchasing, pricing of material issue. Treatment of material losses. Material and inventory control.
October:	Labour cost control, procedure, labour turnover, idel time and over time, method of wages payment
November:	Overheads: classification, allocation, apportionment and absortion of overhead
December:	Method of costing, unit costing, job costing, contract costing, process costing

January:	Standard costing and variance analysis, material and labour
February:	Cost control and cost reduction, cost audit

**Govt. College for Women, Hisar**

**Department of Commerce**

**Session 2020-21**

**Lesson Plan of : Supply Chain Management**

**Class: B.Com 3rd**

**Semester: 5th**

Course Code: BC- 506

Prepared by : Gagan

Month	Topic
August:	Supply Chain Management's Introduction, History, Meaning, Characteristics, scope, Importance, Approaches to SCM, Role of SCM in a firm and economy
September:	SCM marketing mix, SCM as coordination function, integrated SCM
October:	Total cost concept, Strategic SCM: SCM Strategy, implementation and management
November:	Interrelationship of SCM and marketing; Considerations in selecting the right mode, Multimodal transportation
December:	Warehousing: types, site selection and management; customer service- strategy and practices
January:	Distribution Channel design, Information system in SCM
February:	Recent developments in SCM – third/fourth party logistics