

## Lesson Plan of B.COM & M.COM ( Even Semester Session: 2023-24 )

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<b>Name of Faculty: Satish Singla    Class: B.COM.III    SEM-VI    Subject BC-603: HRM</b>	
<b><i>Month</i></b>	<b><i>Topics to be covered</i></b>
<b>01,January2024</b>	<ul style="list-style-type: none"> <li>• Human resource management-Meaning</li> <li>• Nature History and scope, Objectives</li> <li>• Functions, Importance</li> <li>• HRM vs. HRD and Personal management</li> </ul>
<b>Feburaty2024</b>	<ul style="list-style-type: none"> <li>• Human resource planning-Meaning, Importance, Objectives</li> <li>• Process factors affecting manpower planning</li> <li>• Problems and suggestions of making HR planning effective</li> <li>• Job Analysis –Meaning, Process of job analysis</li> <li>• Methods of collecting job analysis data</li> <li>• Potential problems with job analysis</li> <li>• Job description and job specification</li> </ul>
<b>March2024</b>	<ul style="list-style-type: none"> <li>• Recruitment-Meaning ,Purpose</li> <li>• Recruitment policy,Factors affecting recruitment</li> <li>• Source of recruitment,Internal and external</li> <li>• Methods of recruitment ,Selection meaning</li> <li>• Purpose,Difference between recruitment and selection</li> <li>• Process of selection ,Barriers of effective selection</li> <li>• Placement ,Induction and internal mobility</li> <li>• Placement,Induction/orientation-Meaning,Objectives</li> </ul>
<b>April,2024</b>	<ul style="list-style-type: none"> <li>• Content and responsibility for induction</li> <li>• Internal mobility,Meaning &amp; need</li> <li>• Transfer ,Purpose,Types,Benefits and problems,Transfer policy</li> <li>• Promotion ,Purpose,Basis,Promotion policy</li> <li>• Demotion,Causes ,Demotion policy</li> <li>• Training –Meaning ,Training and education</li> <li>• Training and development,Objectives,Importance</li> <li>• Steps in designing training programme</li> <li>• Training methods -On-the-job and off-the job methods</li> <li>• Concept of Performance appraisal, Meaning ,</li> <li>• Features, Merits, Limitations</li> <li>• Process and methods of performance appraisal</li> </ul>

<b>Name of Faculty: Satish Singla M.COM.I SEM-II Subject BC-204: HRM</b>	
<b><i>Month</i></b>	<b><i>Topics to be covered</i></b>
<b>January2024</b>	<ul style="list-style-type: none"> <li>• Concept and perspectives of Human Resource Management</li> <li>• Human Resources Management in a changing environment</li> <li>• Managerial and operative functions of HRM</li> </ul>
<b>Feburaty2024</b>	<ul style="list-style-type: none"> <li>• Recruitment</li> <li>• Placement and Retention Strategies</li> <li>• Human Resource planning</li> <li>• Job analysis</li> <li>• Methods of Manpower Search</li> </ul>
<b>March2024</b>	<ul style="list-style-type: none"> <li>• Attracting</li> <li>• Selecting and Retaining Human Resources</li> <li>• Induction and Socialization</li> <li>• Training and Development</li> <li>• Manpower Training and Development</li> <li>• Performance Appraisal and Potential Evaluation</li> <li>• Career and Succession Planning</li> </ul>
<b>April,2024</b>	<ul style="list-style-type: none"> <li>• Talent Management</li> <li>• Employee Relation and Compensation Administration</li> <li>• Job Evaluation and Compensation Management</li> <li>• Incentives and Employee Benefits</li> <li>• Employee Welfare Industrial Relation</li> <li>• Employee Separation Practices</li> <li>• HR Accounting and audit</li> </ul>

<b>Name of Faculty: Satish Singla      M.COM.II SEM-IV</b>	
<b>Subject : MCH-436: Global Human Resource Management (GHRM)</b>	
<b><i>Month</i></b>	<b><i>Topics to be covered</i></b>
<b>January2024</b>	<ul style="list-style-type: none"> <li>• Introduction and overview of Global Human Resource Management</li> <li>• Human and Cultural Variables in Global Organizations- Culture and values</li> </ul>
<b>Feburaty2024</b>	<ul style="list-style-type: none"> <li>• Cross Cultural Differences and Managerial Implications</li> </ul>
<b>March2024</b>	<ul style="list-style-type: none"> <li>• Cultures in Organizations and Hofstede's Study – Cultural dimensions and their HR and managerial implications</li> </ul>
<b>April,2024</b>	<ul style="list-style-type: none"> <li>• Evolution of Human Resource Management in Global Organizations: Selection,</li> <li>• Global Organizations: Cross Cultural Leadership, Motivation and Decision Making, Cross Cultural Communication and Negotiation.</li> <li>• Source criteria for International Assignment, Compensation and Appraisal System</li> </ul>

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**Cost Accounting (BCOM 401)**  
**Faculty Name: Ms Anita Taneja**  
**B.Com. IV Semester (Even Semester)**

<b>Month</b>	<b>Topics of Syllabus</b>
<b>January, 2024</b>	<ul style="list-style-type: none"> <li>• Cost Accounting: Meaning, Objectives and Functions.</li> <li>• Distinction between cost accounting and financial accounting.</li> <li>• Cost concept and classification.</li> <li>• Installation of cost accounting system.</li> <li>• Preparation of cost sheet.</li> <li>• Revision and Test</li> </ul>
<b>February, 2024</b>	<ul style="list-style-type: none"> <li>• Accounting for material and labour-</li> <li>• Material control.</li> <li>• Pricing of material issues.</li> <li>• Treatment of material losses.</li> <li>• Accounting and labour cost.</li> <li>• Treatment of over time, idle time and fringe benefits.</li> <li>• Incentive schemes.</li> <li>• Revision and Test</li> </ul>
<b>March, 2024</b>	<ul style="list-style-type: none"> <li>• Job Costing.</li> <li>• Batch Costing.</li> <li>• Contract Costing</li> <li>• Process Costing</li> <li>• Revision and Test</li> </ul>
<b>April 2024</b>	<ul style="list-style-type: none"> <li>• Standard Costing and Variance Analysis</li> <li>• Material Standards</li> <li>• Labour Standards</li> <li>• Overhead Standards</li> <li>• Responsibility accounting and Reporting</li> <li>• Revision and Test</li> </ul>

**Retail Management (MC-421)**  
**Faculty Name: Ms Anita Taneja**  
**M.Com. IV Semester (Even Semester)**

<b>Month</b>	<b>Topics of Syllabus</b>
<b>January, 2024</b>	<ul style="list-style-type: none"> <li>• Introduction to Retail- Evolution of Retail.</li> <li>• Organised Vs Unorganised retailing.</li> <li>• Retail Mix.</li> <li>• theories of retail development.</li> <li>• Types of Retailers.</li> <li>• Careers in Retailing.</li> <li>• Understanding Consumers.</li> <li>• Revision and Test</li> </ul>
<b>February, 2024</b>	<ul style="list-style-type: none"> <li>• Retail Locations- Planned and Unplanned.</li> <li>• Retail Site Location- Site Characteristics.</li> <li>• Trade Area Characteristics.</li> <li>• Location and Site Evaluation.</li> <li>• Store Layout and Design.</li> <li>• Space Management.</li> <li>• Visual Merchandising, Atmospherics</li> <li>• Revision and Test</li> </ul>
<b>March, 2024</b>	<ul style="list-style-type: none"> <li>• Managing Merchandise - Merchandise Planning, Process.</li> <li>• Forecasting Sales.</li> <li>• Developing Assortment Plans.</li> <li>• National Brands and Private Labels.</li> <li>• Retail Pricing- Setting Retail Prices.</li> <li>• Price Adjustments, Pricing Strategies.</li> <li>• Retail Communication Mix.</li> <li>• Revision and Test</li> </ul>
<b>April, 2024</b>	<ul style="list-style-type: none"> <li>• Information and Supply Chain Management- Information Flows.</li> <li>• Logistics, Distribution Centre.</li> <li>• Contemporary issues in Retail-Significance of retail as an industry.</li> <li>• Retail scenario at International and National Level.</li> <li>• Technology in Retailing.</li> <li>• Multi-channel Retailing.</li> <li>• E-Retailing: Future of e-retailing.</li> <li>• Challenges for traditional retail and e-retail.</li> <li>• FDI in Retail.</li> <li>• Revision and Test</li> </ul>

**Research Methodology (MC 206)**  
**Faculty Name: Ms Anita Taneja**  
**M.Com. (Previous) IInd Semester (Even Semester)**

	<b>Topics of Syllabus</b>
<b>January,2024</b>	<ul style="list-style-type: none"> <li>• Introduction of subject.</li> <li>• Introduction to Business Research.</li> <li>• Formulation of the research problem and development of research hypotheses.</li> <li>• Characteristics of Good Research, Ethics in Business Research.</li> <li>• Research Process: Problem definition,</li> <li>• Research Process, Research Design (Exploratory Research, Descriptive research and Experimental Research)</li> </ul>
<b>February,2024</b>	<ul style="list-style-type: none"> <li>• Data collection, measurement and scaling: Secondary data collection methods, qualitative methods of data collection, attitude measurement and scaling.</li> <li>• attitude measurement and scaling, and questionnaire designing.</li> <li>• Sampling Design: Sampling concepts, sampling techniques, sample size determination.</li> <li>• Data processing.</li> <li>• Revision and Test</li> </ul>
<b>March, 2024</b>	<ul style="list-style-type: none"> <li>• Preliminary data analysis and interpretation: Univariate and Bivariate analysis of data.</li> <li>• Testing of hypotheses, Analysis of variance techniques (one way and two way ANOVA).</li> <li>• non-parametric tests (chi-square test, run test, one sample and two sample sign test, Mann- Whitney U test, Wilcoxon Signed Rank Test and Kruskal – Wallis Test).</li> <li>• Advance Data analysis techniques: Correlation and regression analysis.</li> <li>• Revision and Test</li> </ul>
<b>April, 2024</b>	<ul style="list-style-type: none"> <li>• Factor Analysis.</li> <li>• Discriminant analysis.</li> <li>• Cluster analysis and multidimensional scaling.</li> <li>• Report writing and presentation of results.</li> <li>• Revision and Test</li> </ul>

## Lesson Plan

Session: 2023-24

Name of Teacher: Rakesh

Class: M.Com-I (2<sup>nd</sup> Semester)

Paper : Marketing Management

MC-203

Month	Topics
January	Nature, scope and concept of marketing; Corporate orientations towards the marketplace; Marketing Mix; Understanding 4 A's of Marketing; Marketing Environment and Environment Scanning; Marketing Information System and Marketing Research; Understanding Consumer and Industrial Markets;
February	Market Segmentation, Targeting and Positioning, Product decisions: Product concept and classification, product mix, product life cycle, new product development; Product branding, packaging and labeling decisions; Pricing decisions: Factors affecting pricing decisions, setting the price, Pricing strategies and methods. Distribution channels and Logistics management: nature, types and role of intermediaries,
March	factors influencing the channel selection, intensity of market coverage; Channel behavior and Organization: conflict management, vertical marketing system, horizontal marketing system, hybrid marketing system; Logistics management: objectives and major decisions areas of logistics. Promotional and communication decisions: promotion as communication, elements of promotion mix, factors influencing promotion mix, role of advertising,
April	sales promotion, personal selling and public relations, Holistic marketing: Trends in marketing practices, Internal marketing, Socially responsible marketing, Marketing implementation and control; New issues in marketing-Globalization, Consumerism, Green Marketing, Direct Marketing, Network Marketing, Event Marketing, Ethics in Marketing.

Lesson Plan

Session: 2023-24

Name of Teacher: Rakesh

Class: B.Com-I (2<sup>nd</sup> Semester)

Paper : Marketing Management

BCOM-204

Month	Topics
January	Introduction to Marketing, difference between marketing and selling, core concepts of marketing, marketing mix, marketing process, marketing environment
February	Determinants of consumer behavior, consumer's purchase decision process (excluding industrial purchase decision process). Market segmentation, targeting and positioning. Marketing research and marketing information system.
March	Product decisions: New Product Development, product line decisions, product life cycle, Branding decisions, packaging and labeling decisions, Pricing decisions. Marketing channels: Retailing, wholesaling,
April	warehousing and physical distribution, conceptual introduction to supply chain management, conceptual introduction to customer relationship marketing, Promotion mix: personal selling, advertising, sales promotion, public relations, direct marketing

## Lesson Plan

Session: 2023-24

Name of Teacher: Rakesh and Shaina Tehria

Class: B.Com-III (6<sup>th</sup> Semester)

Paper : Sales Mangement

BCOM-601

Month	Topics
January	Concept of sale and sales management. Sales Vs. Marketing, Modern Roles and Required Skills for Sales Managers
February	Sales Planning: Importance, approaches and process of sales planning. Sales Organization: Purpose and strctures. Determining size of sales force
March	Territory Management: Need, procedure for setting up sales territories; Time management; Routing. Sales Quotes: Purpose, types of quotas, administration of sales quotas
April	Managing the sales-forces: Recuritment, selection, training and compensation. Evaluation sales force performance. Ethical issues in sales management

**Session 2023-24(Even Sem.)**

**Lesson Plan**

**M.Com.**

**Financial Management (MC-202)**

<b>Month</b>	<b>Topics to be covered</b>
<b>January,2024</b>	<ul style="list-style-type: none"><li>• Financial Management: Meaning, Objectives and Scope.</li><li>• Types of financial decisions.</li><li>• Risk -Return Framework for financial decision-making.</li><li>• Time- Value of Money.</li><li>• Capital Budgeting Decisions: Nature, Importance, and types of investment decision.</li><li>• Techniques of evaluating capital budgeting.</li><li>• Risk Analysis in Capital Budgeting.</li></ul>
<b>February,2024</b>	<ul style="list-style-type: none"><li>• Capital Structure Decisions: Optimum Capital Structure</li><li>• Theories of Capital Structure.</li><li>• Factors affecting Capital Structures.</li><li>• Sources of Long term and short-term finance.</li><li>• Cost of Capital: Concept and Importance.</li><li>• Computation of cost of various sources of finance.</li><li>• Weighted average cost of capital.</li><li>• Working Capital Management: Concept and types of working capital; Operating Cycle.</li><li>• Determinants of Working Capital.</li></ul>
<b>March, 2024</b>	<ul style="list-style-type: none"><li>• Estimation of Working Capital Requirement.</li><li>• Working Capital Policy.</li><li>• Management of cash, accounts receivables and inventories.</li><li>• Financing Working Capital.</li><li>• Dividend Policy: Dividend and its forms.</li><li>• Theories of Dividend Policy and their impact on the value of a firm.</li><li>• Types of dividend Policies.</li><li>• Corporate Restructuring: Types of Business combinations.</li><li>• Motives of mergers and acquisitions.</li><li>• Valuations of mergers and acquisitions.</li></ul>

**Session 2023-24 (Even Sem.)**

**Lesson Plan**

**B.Com. (Sem. IV)**

**Business Statistics II (BC-402)**

<b>Month</b>	<b>Topics to be covered</b>
<b>January, 2024</b>	<ul style="list-style-type: none"><li>• Probability: concepts and approaches.</li><li>• Mathematical and statistical probability.</li><li>• Addition and multiplication laws of probability.</li><li>• Mathematical Expectations</li><li>• Rule of Inverse Probability</li></ul>
<b>February, 2024</b>	<ul style="list-style-type: none"><li>• Theoretical distribution: probability function and constants of binomial distribution.</li><li>• Constant and utility of Poisson Distribution</li><li>• Properties of Normal Distribution</li><li>• Relation between normal and Poisson distribution.</li><li>• Index Numbers – uses, types of index number.</li></ul>
<b>March, 2024</b>	<ul style="list-style-type: none"><li>• Problems in construction of index number.</li><li>• Methods of constructing price and quantity index by different methods -simple and weighted.</li><li>• Tests of consistency -unit test, time and factor reversal test.</li><li>• Time series: Components and models of time series.</li><li>• Measurement of trend by different methods- graphic method, least square method, analysis of time series.</li></ul>

**Lesson Plan**  
**(Session 2023- 2024) Even Sem**

**Name of Teacher: Heena Pahuja**

**Class: M.Com-I ( 2<sup>nd</sup> Sem.)**

**Internal Marks: 40**

**Paper: Management and Cost Accounting (MC205)**

**External Marks: 60**

Month	Topics
January	<p>Unit-1- Introduction to Management accounting: meaning, concept and scope of management accounting, Functions, Significance and techniques of Management Accounting, Comparison between financial, cost and management accounting. Role of Management Accountant in a Business Organization.</p> <p>Cost Accounting: Meaning, concepts and Classifications.</p> <p><b>Assignment I</b></p>
Feb.	<p>Unit- III- Absorption V/S variable costing: distinctive features and income determination Cost Volume Profit analysis-contribution, break-even point, margin of safety, P/V ratio, break even analysis-algebraic and graphic methods, Cost-Volume Profit analysis: Angle of incidence, Determination of cost indifference point, Application of Marginal Costing to managerial decision making.</p> <p><b>Minor Test-1</b></p> <p>Unit-II- Budgeting-Concept of budget, Difference between budget, budgeting and budgetary control, Need and methods of budgeting,</p>
March	<p>Types of budgets, Zero Based Budgeting. Behavioural Aspects of Budgeting and Installation of System.</p> <p><b>Activity- Preparation of Budget and interpret the results.</b></p> <p>Standard Costing and Variance Analysis: Concept of Setting Standards. Analysis of different types of material, labour, overhead and Sales Variance.</p> <p><b>Minor Test-II</b></p>
April	<p>Unit-IV- Accounting: Concept and Significance, Organisational Structure and Decentralisation, Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre.</p> <p><b>Case Study</b></p> <p>Transfer Pricing: Methods, Divisional Performance Measurement: Return on Investment, Residual Income, And Economic Value Added and Return on Sales, Non-Financial Performance Measures, Balanced Scorecard.</p> <p><b>Activity- MCQ Test of Full Syllabus.</b></p> <p>Student problems and revisionary classes</p>

**Lesson Plan**  
**(Session 2023-24) Even Sem**

**Name of Teacher: Heena Pahuja**  
**Class: M.Com.-II ( 4<sup>th</sup> sem.)**

**MCM-422**  
**Paper: Rural Marketing**

Month	Topics
Jan.	Rural marketing- Features, Scope and Limitations Environmental factors affecting rural markets Changing focus of corporate towards rural markets <b>Assignment I</b>
Feb.	Demographic and Psychographic Profile of Rural Consumers Classification of products and services in Rural marketing, Rural Demands and problems. Marketing Mix for rural markets. Role of Financial Institutions in rural marketing. <b>Assignment II</b>
March	Agricultural Marketing- Definition, Scope, Objectives. Differences in Agricultural and Consumer Marketing Constraints in Agricultural Marketing Role of Agriculture in Economic Development of India. Role of Govt. in Agricultural Development. Agribusiness Export Potential for farm products. Supporting Services. <b>Minor Test I and II</b>
April	Cooperative Marketing- Concept, History , Functions- Reasons for slow progress of cooperative sector, Advantages and Limitations of Organized retailing in Agri Inputs and Outputs, Trends in Agri Marketing, Supply Chain Management in Agri Business i.e Cold Chains, Organized procurement and warehousing. Case Studies of corporate, Innovative Distribution Channels. <b>Activity- MCQ Test of Full Syllabus.</b>

**GOVERNMENT COLLEGE FOR WOMEN, HISAR**  
**DEPARTMENT OF COMMERCE**  
**LESSON PLAN**  
**(Session January 2024 to April 2024)**

**Name of Teacher: Dr. Vasundhra**

**Class: M.Com I**

**Paper: International Business**

<b>Week</b>	<b>Topics</b>
JANUARY, 2024	Meaning, importance, nature and scope of International Business, Management of international business operations, Role of IT in International Business, India's involvement in International Business
FEBRUARY, 2024	Environmental factors affecting international business, features and components of globalization, advantages and disadvantages of globalization, classical and modern theories of international trade, modes of entry into international business, Role of MNCs in International Business
MARCH, 2024	Issues of MNCs in investment, technology transfer, pricing and regulations, Assignment-1, international collaborations and strategic alliances, tariff related trade barriers, Non-tariff related trade barriers
APRIL, 2024	Optimal tariff, balance of payments, exchange rate determination, Assignment-2, international economic institutions, WTO, IMF, World Bank, Class Test, Regional Economic Integration, Theory of customs union: partial and general equilibrium, BRICS, ASEAN

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

**Name of Teacher: Ms. Heena Pahuja & Dr. Vasundhra**

**Class: B. Com I**

**Paper: Organizational Behavior**

<b>Month</b>	<b>Topics</b>
JANUARY 2024	Organizational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models, Individual Behaviour: Nature of People, Factors affecting Individual behaviour; Personality: Determinants, Traits and Theories of personality.
FEBRUARY 2024	Learning: Characteristics and theories of learning. Perception: Perceptual Process, Factors Affecting Perception, Theories of Perception and Perceptual Errors. Attitudes: Definition, Theories of Attitude Formation,
MARCH 2024	Interpersonal Behaviour: Transactional Analysis; Group Behavior: Definition, Types of groups, Group Formation and Group Development Process, Group Decision Making, Group Dynamics: Meaning and Concept, Group Roles, Group Norms, Group Cohesiveness and its relation to productivity.
APRIL 2024	Organizational Behaviour in changing Environment: Organizational Change, Organizational Conflict, Organizational Development, Organizational Culture and Climate, Managing Employee Stress, Managing Emotions in Organizations: Emotional Intelligence

**GOVERNMENT COLLEGE FOR WOMEN, HISAR**  
**DEPARTMENT OF COMMERCE**  
**LESSON PLAN**  
**(Session-January 2024 to April 2024)**

**Name of Teacher: Dr. Vasundhra**

**Class: M.Com II**

**Paper: Counselling Skills**

<b>Week</b>	<b>Topics</b>
JANUARY, 2024	Introduction to counselling, emergence, growth and need of counselling, need, goal and role of counselling, characteristics of counsellor and counselee, difference between counselling and psychotherapy, general principles of counselling, Quiz
FEBRUARY, 2024	Sigmund Freud theory, assignment-1, Alfred Adler theory, BF Skinner theory, cognitive and humanistic approaches, assignment-2, 5D model of counselling, phases of counselling process, environment and procedure for counselling, Case study.
MARCH, 2024	Core conditions of counselling, PPT presentation, counsellor's attitude and skills of counselling, verbal and non-verbal communication, Class-test 1, listening skills, barriers and strategies to overcome listening barriers, Class test-2, organizational stress-problems and strategies
APRIL, 2024	Special problems in counselling, selection of counselling strategies and interventions, ethical and legal aspects of counselling, current trends in counselling, Students' doubt and revisionary classes.

**LESSON PLAN**  
**(SESSION 2023-24)**

**CLASS: B.COM 1<sup>ST</sup> YEAR**

**SUBJECT: BUSINESS ENVIRONMENT**

**Mrs. Annu**

<b>Month</b>	<b>Topics to be covered</b>
<b>January</b>	Business Environment – Meaning, Nature and Significance, A brief overview of business environments and their impact on business and strategic decisions – political environment, sociocultural environment, legal environment, economic environment, political environment, global environment.
<b>February</b>	Globalized Business Environment; Meaning and rationale for Globalization; Composition and Direction of Foreign Direct Investments; WTO and the trading blocks; Opportunities and challenges for MNCs in India; Indian Foreign Trade and its Impact on Balance of Payment. Assignment I and II.
<b>March</b>	Concepts of Economic systems; Economic Reforms; Recent Monetary and Fiscal Policy and their impact on Business Environment; Privatization in India; Public sector enterprises; Micro, Small and Medium Enterprises-growth, significance, problems and remedial. Unit Test and Viva
<b>April</b>	Social Responsibilities of Business; Social Responsibility Models; The Evolving Idea of Social Responsibility in Indian Scenario; Social Audit – Nature, Evolution and Benefits; Ethics and Business Environment, Corporate Governance - factors influencing corporate governance, Regulatory framework.

## LESSON PLAN

(SESSION 2023-24)

CLASS: B.COM<sup>2nd</sup> YEAR

SUBJECT: ENTREPRENEURSHIP DEVELOPMENT

Mrs. Annu

Month	Topics to be covered
January	Entrepreneurship- Meaning, Nature and Scope. Characteristics and Qualities of a Successful Entrepreneur. Role of Entrepreneurship Development in the Economic Development.
February	Women entrepreneurship. Rural entrepreneurship, Factors affecting entrepreneurship growth. Entrepreneurial motivation. Entrepreneurial competencies. Assignment I and II.
March	Role, relevance and achievements of Entrepreneurial Development Programmes (EDP); Role of government in organizing EDP's-critical evaluation. Micro and small enterprises. Opportunity Identification and selection. Unit Test and Viva
April	Formulation of business plans. Project appraisal. Financing of Enterprise. Institutional finance to entrepreneurs. Institutional support to entrepreneurs. Government policy for small-scale enterprises.

**LESSON PLAN**  
**(SESSION 2023-24)**

**CLASS: B.COM 3<sup>rd</sup> YEAR**

**SUBJECT: FINANCIAL SERVICES**

**Mrs. Annu**

<b>Month</b>	<b>Topics to be covered</b>
<b>January</b>	Financial services: Concept and nature. Indian Financial system- structure and functions; An overview of Financial markets in India; Money market and capital market- instruments, participants and segments.
<b>February</b>	Merchant banking: Meaning, functions and Regulatory framework; Mutual Funds; Insurance; Micro Finance Institutions. Assignment I and II.
<b>March</b>	Fund-based Financial Services: Leasing and hire-purchase, Consumer and housing finance; Venture capital finance; Factoring services, Securitization. Unit Test and viva
<b>April</b>	Fee-based Financial Services: Stock Broking, Custodial services, Portfolio management service, Wealth management service. Credit rating.

# Lesson Plan

Session 2023-24

Name of Extension Lecturer : Kirti verma

Class : B.com I Sem-II

Subject: Financial Accounting II (BC-201)

Month	Topics Covered
<b>January 2024</b>	<p style="text-align: center;"><b>UNIT-IV</b></p> <ul style="list-style-type: none"><li>• Partnership Accounts: Feature of Partnership, fixed and fluctuating capital</li><li>• Admission of Partner</li><li>• Retirement or death of a Partner</li><li>• Dissolution of a Partnership Firm</li></ul>
<b>February</b>	<p style="text-align: center;"><b>Unit – II</b></p> <ul style="list-style-type: none"><li>• Joint Venture Accounts</li><li>• Branch Accounts</li><li>• Foreign Branch</li></ul>
<b>March</b>	<p style="text-align: center;"><b>Unit – III</b></p> <ul style="list-style-type: none"><li>• Hire purchase System and Installment Payment System</li><li>• Accounting Treatment Regarding Hire purchase System</li><li>• Accounting Treatment Regarding Installment Payment System</li></ul>
<b>April</b>	<p style="text-align: center;"><b>Unit –I</b></p> <ul style="list-style-type: none"><li>• Royalty Accounts</li><li>• Consignment Accounts</li><li>• Accounting Procedure of Valuation of Unsold Stock</li></ul>

# Lesson Plan

Session 2023-24

Name of Extension Lecturer : Kirti verma

Class : B.com II Sem-IV

Subject: Company law (BC-404)

Month	Topics Covered
January 2024	<p style="text-align: center;"><b>UNIT-IV</b></p> <ul style="list-style-type: none"><li>• Meaning of Company</li><li>• Types of Company</li><li>• Private company</li><li>• Formation and MOA , AOA</li></ul>
February	<p style="text-align: center;"><b>Unit – II</b></p> <ul style="list-style-type: none"><li>• Prospectus</li><li>• Members and shareholders of company</li><li>• Company meeting and requisites of valid meeting</li></ul> <p style="text-align: center;"><b>Unit -III</b></p>
March	<ul style="list-style-type: none"><li>• Directors: Appointment ,removal, powers duties and liability</li><li>• Inspection and Investigation</li></ul>
April	<p style="text-align: center;"><b>Unit –IV</b></p> <ul style="list-style-type: none"><li>• Compromises, Arrangement and amalgamations</li><li>• Prevention of oppression and mismanagement</li><li>• Winding up of the company</li></ul>

**Govt. College for Women, Hisar**  
**Department of Commerce**  
**Session 2023-24**  
**Lesson Plan of: Auditing (BCOM 403)**

Class: B.Com 2<sup>nd</sup> year

Semester: 4th

Prepared by: Gagan

Month	Topic
January	Introduction: Meaning, Objectives and Scope of Auditing; Types of Audit: Internal and External Audit, Proprietary and Efficiency Audit. Audit process: Audit programme; Audit Documentation and Evidences.
February	Internal Control; Internal check vs. internal control. Fraud and Responsibilities of the Auditor in this regard. Vouching: Meaning, Objectives and Importance. Verification of Assets and Liabilities.
March	Audit of Limited Companies: Company Auditor – Appointment, Powers, Duties and Liabilities, Directions of Comptroller and Auditor General of India, Audit of Banks. Audit Reports: various types of Audit Reports.
April	Investigation: Meaning, Nature, Procedure and Objectives, Investigation and Due Diligence. Professional Ethics of Auditing.

**Govt. College for Women, Hisar**

**Department of Commerce**

**Session 2023-24**

**Lesson Plan of: Digital Marketing (BCOM 606 (i))**

Class: B.Com 3<sup>rd</sup> year

Semester: 6th

Prepared by: Gagan

Month	Topic
January	Introduction to digital marketing, advantages of digital medium over other media, Impact of internet on consumer buying behaviour.
February	Domain names and types. Website hosting and types. Understanding basics of web analytics.
March	Search Engine Optimization (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimization. Basics of Search Engine Marketing (SEM)
April	Content marketing; Affiliate marketing; Email marketing; Mobile marketing. Ethical and Legal Issues in the field of digital marketing.

**Govt. College for Women, Hisar**  
**Department of Commerce**  
**Session 2023-24**  
**Lesson Plan of : Business Environment (BCOM 206)**

Class: B.Com 1st

Semester: 2nd

Prepared by: Satish Pannu

Month	Topic
January	Business Environment – Meaning, Nature and Significance, A brief overview of business environments and their impact on business and strategic decisions – political environment, sociocultural environment, legal environment, economic environment, political environment, global environment.
February	Globalized Business Environment; Meaning and rationale for Globalization; Composition and Direction of Foreign Direct Investments; WTO and the trading blocks; Opportunities and challenges for MNCs in India; Indian Foreign Trade and its Impact on Balance of Payment.
March	Concepts of Economic systems; Economic Reforms; Recent Monetary and Fiscal Policy and their impact on Business Environment; Privatization in India; Public sector enterprises; Micro, Small and Medium Enterprises-growth, significance, problems and remedial.
April	Social Responsibilities of Business; Social Responsibility Models; The Evolving Idea of Social Responsibility in Indian Scenario; Social Audit – Nature, Evolution and Benefits; Ethics and Business Environment, Corporate Governance - factors influencing corporate governance, Regulatory framework.

**Govt. College for Women, Hisar**  
**Department of Commerce**  
**Session 2023-24**  
**Lesson Plan: Entrepreneurship Development (BCOM 405)**

Class: B.Com 2nd

Semester: 4th

Prepared by: Satish Pannu

Month	Topic
January	Entrepreneurship- Meaning, Nature and Scope. Characteristics and Qualities of a Successful Entrepreneur. Role of Entrepreneurship Development in the Economic Development. Women entrepreneurship. Rural entrepreneurship.
February	Factors affecting entrepreneurship growth. Entrepreneurial motivation. Entrepreneurial competencies. Role, relevance and achievements of Entrepreneurial Development Programmes (EDP); Role of government in organizing EDP's-critical evaluation.
March	Micro and small enterprises. Opportunity Identification and selection. Formulation of business plans. Project appraisal.
April	Financing of Enterprise. Institutional finance to entrepreneurs. Institutional support to entrepreneurs. Government policy for small-scale enterprises

**Govt. College for Women, Hisar**  
**Department of Commerce**  
**Session 2023-24**  
**Lesson Plan of : Income Tax (BCOM 604)**

Class: B.Com 3rd

Semester: 6th

Prepared by: Satish Pannu

Month	Topic
January	Computation of Total Income of Individuals and Computation of Tax Liability of Individuals
February	Assessment of Hindu Undivided Families, Assessment of Partnership Firms, Income Tax Authorities
March	Preparation and Filing of Return of Income, Assessment Procedure, Deduction and Collection of Tax at Source, Advance Payment of Tax, Recovery and Refund of Tax, Appeals and Revision
April	Penalties, Offences and Prosecutions, Mode of Acceptance or Repayment of Certain Deposits

# Lesson Plan

Session 2023-24

Name of Extension Lecturer : Dr. Suman Bansal

Class : B.com II Sem-IV

Subject: Cost Accounting (BCOM 401)

Month	Topics Covered
<b>January 2024</b>	Cost Accounting: Meaning, objectives and functions, Distinction between cost accounting and financial accounting, Cost concepts and classification, Installation of a costing system. Preparation of cost sheet,
<b>February</b>	Accounting for material and labour: Material control, Pricing of material issues, treatment of material losses. Accounting and control of labour cost, treatment of over time, idle time and fringe benefits. Incentive Schemes.
<b>March</b>	Job costing, batch costing and contract costing. Process costing.
<b>April</b>	Standard costing and variance analysis (material, labour and overhead). Responsibility accounting and reporting.

# Lesson Plan

Session 2023-24

Name of Extension Lecturer : Dr. Suman Bansal

Class : B.com III Sem-VI

Subject: GST (BCOM 603)

Month	Topics Covered
<b>January 2024</b>	GST meaning, taxable person ,registration ,procedure and documents required, Levy and collection of GST
<b>February</b>	Time and supply of goods and services, value of taxable supply ,computation of input tax credit and transfer of input tax credit
<b>March</b>	Tax invoice debit and credit note ,various returns to be filled under GST
<b>April</b>	Payment of tax ,TDS, Interest provisions on delayed payment, Offencies and penalties

# Lesson Plan

Session 2023-24

Name of Extension Lecturer : Dr. Suman Bansal

Class : B.com III Sem-VI

Subject: INVESTMENT MANAGEMENT BCOM 606(ii)

Month	Topics Covered
<b>January 2024</b>	Investment Management: Meaning, Nature and Importance of Investment Management, Investment Process, Speculations v/s Investment, Gambling v/s Investment, Investment Objectives, Concept of Return and Risk: Calculation, Tradeoff between Return and Risk.
<b>February</b>	Investment Avenues: Post Office Small Saving Schemes, Bank Deposits, Insurance Schemes, Company Bonds & Deposits, Mutual Fund Schemes, Real Estate, Other Investment Avenues.
<b>March</b>	Financial Markets: Meaning and Functions, Capital Market, Money Market, New Issue Market, Secondary Market, SEBI and its Regulations.
<b>April</b>	Security Analysis: Meaning and objectives. Fundamental Analysis: Economy Analysis, Industry Analysis and Company Analysis.

**Session : 2022-23 EVEN SEMESTER**

**Lesson Plan of B.COM. I SEM-II**

**Subject BCOM-203: Business Communication**

**Mrs. Parveen**

<b>Months</b>	<b>Topics to be covered</b>
January, 2024	<ul style="list-style-type: none"><li>❖ Business Communication – Nature and process</li><li>❖ Forms of communication,</li><li>❖ Role of communication skills in business,</li></ul>
February, 2024	<ul style="list-style-type: none"><li>❖ Communication networks, barriers to communication.</li><li>❖ Communication Skills:</li><li>❖ Listening skills – cognitive process of listening,</li><li>❖ Barriers to listening, speaking skills, public speaking,</li></ul>
March,2024	<ul style="list-style-type: none"><li>❖ Body language and para language</li><li>❖ Written Communication –structures and layout of business letters;</li><li>❖ Types of letters: sales letters, order and supply letters,</li><li>❖ Claim letters, employment letters; writing memo, notice and circular.</li></ul>
April, 2024	<ul style="list-style-type: none"><li>❖ Business Reports – Purpose and types, framework of business reports, Presentation of reports.</li><li>❖ Meetings: issuing notice,</li><li>❖ Agenda of meeting and recording of minutes of meetings.</li></ul>
May, 2024	<ul style="list-style-type: none"><li>❖ Revision</li></ul>

**Signature of Teacher**

**Session : 2022-23 EVEN SEMESTER**

**Lesson Plan of B.COM. II SEM-IV**

**Subject BCOM-406: Retail Management**

**Mrs. Parveen**

<b>Months</b>	<b>Topics to be covered</b>
January, 2024	<ul style="list-style-type: none"><li>❖ Retailing : Concept, importance, functions,</li><li>❖ Organized vs. unorganized retail,</li><li>❖ Key drivers of growth of retailing in India.</li></ul>
February, 2024	<ul style="list-style-type: none"><li>❖ Understanding retail customer. Theories of retailing.</li><li>❖ Retail formats: Store and Non- store formats.</li><li>❖ Retail Locations: Planned and Unplanned,</li><li>❖ Retail Site Characteristics, and Site Evaluation.</li></ul>
March, 2024	<ul style="list-style-type: none"><li>❖ Store Layout and Design.</li><li>❖ Merchandise planning and process.</li><li>❖ Forecasting sales. Retail mix: Developing Assortment Plans,</li><li>❖ National Brands and Private Labels;</li><li>❖ Retail Pricing- Setting Retail Prices,</li><li>❖ Price Adjustments, Pricing Strategies.</li></ul>
April, 2024	<ul style="list-style-type: none"><li>❖ Retail Communication Mix. Logistics in retail.</li><li>❖ Human Resource Management in Retailing</li><li>❖ Manpower planning, recruitment, training, and compensation.</li><li>❖ Use of Information Technology in retailing.</li></ul>
May, 2024	<ul style="list-style-type: none"><li>❖ Revision</li></ul>

**Signature of Teacher**

**Session : 2022-23 EVEN SEMESTER**

**Lesson Plan of B.COM. III SEM-VI**

**Subject BCOM-601: Sales Management**

**Mrs. Parveen**

<b>Months</b>	<b>Topics to be covered</b>
January, 2024	<ul style="list-style-type: none"><li>❖ Concept of Sales and Sales Management.</li><li>❖ Sales vs marketing.</li><li>❖ Modern Roles and Required Skills for Sales Managers</li></ul>
February, 2024	<ul style="list-style-type: none"><li>❖ Sales Planning: Importance, approaches and process of sales planning.</li><li>❖ Sales Organization: Purpose and structures.</li><li>❖ Determining size of sales force.</li></ul>
March, 2024	<ul style="list-style-type: none"><li>❖ Territory Management: Need, procedure for setting up sales territories;</li><li>❖ Time management;</li><li>❖ Routing.</li><li>❖ Sales Quotas: Purpose, types of quotas, administration of sales quotas.</li></ul>
April, 2024	<ul style="list-style-type: none"><li>❖ Managing the Sales-force:</li><li>❖ Recruitment, selection, training, and compensation.</li><li>❖ Evaluating sales force performance.</li><li>❖ Ethical issues in sales management.</li></ul>
May, 2024	<ul style="list-style-type: none"><li>❖ Revision</li></ul>

**Signature of Teacher**