

SESSION - 2021-22

LESSON - PLAN

(COMMERCE)

(EVEN SEMESTER)

NAME: VINOD KUMAR

TIME PERIOD	B.COM. I (A) CORPORATE AC	B.COM. I (B) CORPORATE AC	B.COM. II (INCOME TAX)
01-04-2022 to 30-04-2022	1) Valuation of Goodwill 2) Valuation of shares 3) Liquidation of a Company	1. Valuation of Goodwill 2. Valuation of shares 3. Liquidation of a Company	1) Income Tax Authorities 2) Preparation & Filing of Return of Income. 3) Assessment procedure 4) Deduction & collection of Tax at source
01-05-2022 to 31-05-2022	1) Accounts of Banking Companies 2) Accounts of Holding Companies 3) ASSIGNMENTS & UNIT TEST	1) Accounts of Banking Companies 2) Accounts of Holding Companies 3) ASSIGNMENTS & UNIT TEST	1) Advance payment of tax 2) Recovery & Refund of tax 3) Appeals & Revision 4) Penalties 5) offences & prosecutions
01-06-2022 to 15-06-2022	1) Accounts of Insurance Companies 2) Revision	1) Accounts of Insurance Companies 2) Revision	1) Tax planning For Individuals 2) New Tax Regime 3) Assessment of Companies Vinod



Name: AMIT GOEL

SESSION - 2021-22

LESSON - PLAN

(COMMERCE)

(EVEN SEMESTER)

Time Period	B. Com I (A) Computerised Accounting system	B. Com II (B) Computerised Accounting system	B. Com III Income Tax
01-04-2022 to 30-04-2022	1) Computerised Accounting system 2) Introduction of Tally. ERP 9 3) Group, ledger, voucher entry & Budget creation	1) Computerised Accounting system 2) Introduction of Tally. ERP 9 3) Group, ledger, voucher entry & Budget creation	1) Deductions to be made. 2) Computation of Total Income of Individuals 3) Computation of Tax liability of Individual
01-05-2022 to 31-05-2022	1) Bill wise Accounting 2) Inventory features & order processing 3) Reports (Accounting & Inventory including printing) 4) Computation of Tax Liab. & display	1) Bill wise Accounting 2) Inventory features & order processing 3) Reports (Accounting & Inventory including printing) 4) Computation of Tax Liab & display	1) Rebate & Relief of tax 2) Assessment of H. U. F 3) Assessment of Partnership firm
01-06-2022 to 15-06-2022	1) Payroll (Salary Accounting) 2) Payroll & Income Tax display	1) Payroll (Salary Accounting) 2) Payroll & Income Tax display	1) Assessment of Association of persons & body of individuals 2) Assessments & tests

SUBJECT: BUSINESS Environment

SESSION: - 2021-2022

LESSON PLAN [EVEN SEMESTER]

Teacher Name: DINESH KUMAR

CLASS: B.Com I

Time Period	Topic Name
01.04.2022 to 30.04.2022	Business Environment - Concepts Economic Environment Socioculture and Political Environment Political and Legal Environment Globalisation Foreign Investment in India W.T.O.
01.05.2022 to 31.05.2022	Multinational <del>National</del> Corporations Foreign Trade and B.O.P. Economic Systems, Economic Reforms Monetary Policy, Fiscal Policy Privatisation in India Public Sector Enterprises Assignment and Test
01.06.2022 to 15.06.2022	Micro, Small and Medium Enterprises (MSMEs) Social Responsibility of Business Social Audit Corporate Governance Revision



SUBJECT: ORGANISATIONAL BEHAVIOUR

LESSON PLAN [EVEN SEMESTER]

Teacher Name: DINESH KUMAR

CLASS: B.Com 1

Time Period	Topic Name
01.04.2022 to 30.04.2022	Organisational Behaviour: Concepts, determinants of OB. Contributing disciplines of OB. Organisational Behaviour Models. Individual Behaviour: Nature of People factors affecting Individual behaviour.
01.05.2022 to 31.05.2022	Personality Determinants - Theories Learning Perception Attitude Interpersonal Behaviour, Group formation Group cohesiveness Assignment and Test
01.06.2022 to 14.06.2022	OB in changing Environment Organisational change Organisational conflict Emotional Intelligence Revision



SUBJECT: FUNDAMENTALS OF INSURANCE

LESSON PLAN [EVEN SEMESTER]

Teacher Name: DINESH KUMAR

CLASS: B.Com III

Time Period

Topic Name

01.04.2022  
to  
30.04.2022

Introduction to Insurance :

Contract of Life Insurance: Parties  
to contract, claim settlement  
procedureFire Insurance : Conditions, Assignment  
of Policy01.05.2022  
to  
31.05.2022Marine Insurance: Double Insurance  
Assignment of Policy warranties  
Total Losses and measures  
of IndemnityAccident and motor Insurance  
Assignment and Test01.06.2022  
to  
15.06.2022Insurance intermediaries: Agent  
Cancellation of license  
Unfair practices  
Revision.



SUBJECT: BUSINESS LAW

SESSION:- 2021-2022

LESSON PLAN [EVEN SEMESTER]

Teacher Name: NEHA GOYAL

CLASS: B. Com II (A&B)

Time Periods	Topics Name
01.04.2022 to 30.04.2022	<ol style="list-style-type: none"><li>1. Indian Partnership Act, 1932: An overview.</li><li>2. Dissolution of Partnership and Firm</li><li>3. Registration of Partnership firm.</li><li>4. Right to Information Act, 2005: An overview - Part - I</li><li>5. Right to Information Act, 2005, - Part - II.</li><li>6. Oral Test.</li></ol>
01.05.2022 to 31.05.2022	<ol style="list-style-type: none"><li>1. Meaning &amp; Nature of Negotiable Instrument Act</li><li>2. Kinds of Negotiable Instruments.</li><li>3. Parties to " "</li><li>4. Negotiation, Dishonour, and Discharge of Negotiable Instrument.</li><li>5. Assignments &amp; Test.</li></ol>
01.06.2022 to 15.06.2022.	<ol style="list-style-type: none"><li>1. Information Technology Act, 2000.</li><li>2. Limited Liability Partnership Act, 2008</li><li>3. Limited Liability Partneus.</li><li>4. Revision, Oral Test and Unit Test.</li><li>5. Presentations.</li></ol>



SUBJECT: Retail Management

LESSON PLAN [EVEN SEMESTER]

Teacher Name: NEHA GOYAL

CLASS: B.Com III

Time Period

Topic Name.

01.04.2022  
to  
30.04.2022

1. Retailing - Concept, Characteristics and importance.
2. Theories of Retailing.
3. Strategic Planning in Retailing
4. Planning location, Trading Area, Type of location and Material handling.
5. Oral Test.

01.05.2022  
to  
31.05.2022

1. Store Based & Non store Based Retailing
2. Process of setting up retail organization.
3. Organizational structure.
4. Store Management.
5. IT in Retailing.

01.06.2022  
to  
15.06.2022

1. Trends in retailing in India
2. FDI in retail.
3. Assignments and UT
4. Presentations



SUBJECT: Marketing Management

LESSON PLAN [EVEN SEMESTER]

Teacher Name: Ms. SARITA

CLASS: B-Com-I

Time Period

Topic Name

01.04.2022  
to  
30.04.2022

ch.1. Marketing: An Introduction  
 ch.2. Marketing concepts  
 ch.3. Marketing mix  
 ch.4. Marketing Environment  
 ch.5. Consumer Behaviour  
 ch.6. Market Segmentation  
 ch.7. Marketing Research  
 ch.8. Marketing Information System

01.05.2022  
to  
31.05.2022

ch.9. Product: Concept, Importance & Classification  
 ch.10. Product Mix Strategies  
 ch.11. Branding, Packaging & Labelling  
 ch.12. Product Life Cycle  
 ch.13. New product Development Process  
 ch.14. Product Pricing  
 ch.15. Distribution Channels  
 ch.16. Retailing

\* Assignments + Unit Test

01.06.2022  
to  
15.06.2022

ch.17. Introduction to SCM  
 ch.18. CRM  
 ch.19. Promotion Mix  
 ch.20. Advertising  
 ch.21. Personal Selling  
 ch.22. Sales Promotion  
 ch.23. Publicity & Public Relations  
 ch.24. Direct Marketing

SARITA

SUBJECT: Advertising, B.Com-II (A &amp; B)

LESSON PLAN [EVEN SEMESTER]

Teacher Name: Ms. SARITA

CLASS: B.Com-II (A &amp; B)

Time Period

Topic Name

01.04.2022  
to  
30.04.2022

Ch 1. Advertising - Meaning, Scope & functions.  
 Ch 2. Promotion Mix and Advertising.  
 Ch 3. Advertising Process - An overview  
 Ch 4. Communication Process.  
 Ch 5. Types of Advertising  
 Ch 6. Economic & Social Aspects of Advertising

01.05.2022  
to  
31.05.2022

Ch 7. Legal & Ethical Aspects of Advertising  
 Ch 8. Advertising Objectives & DAGMAR Approach  
 Ch 9. Advertising Budget  
 Ch 11. Types of Advertising Media  
 Ch 12. Media Planning & Scheduling  
 \* Assignments + Unit Test

01.06.2022  
to  
15.06.2022

Ch 13. Advertising Agency & its Role  
 Ch 14. Client Agency Relationship & Advertising department.  
 Ch 15. Advertising & Consumer Behaviour  
 Ch 16. Measuring Advertising Effectiveness  
 Ch 10. Creative Aspects of Advertising: Copy writing, Message, Advertising appeals, Headlines, Illustrations.

Saini



Lesson Plan - 2021-22

Name : SUJATA BHAMBU

Subject : Human Resource Management (HRM)

Class : B.Com III<sup>rd</sup> year (6<sup>th</sup> Sem)

J.G.M. Govt. College Adampur

Time Period	Description of Topics	Remarks
01-04-2022 to 30-04-2022	1) Human Resource Management 2) Human Resource Planning 3) Job Analysis	
01-05-2022 to 31-05-2022	4) Recruitment and Selection 5) Placement and Induction 6) Internal Mobility: Promotion, Demotion and Transfer 7) Training	
01-06-2022 to 15-06-2022	8) Performance Appraisal and Potential Appraisal. ⇒ Assignments and Unit Test Revision.	

Sujata

SUJATA BHAMBU

Subject: Business Statistics

Class: B.Com II<sup>nd</sup> (A) & (B)  
(4<sup>th</sup> sem)

F.G.M. Gort College, Adampur

Time Period	Description of topics	Remarks
01.04.2022 to 30.04.2022	1) Correlation: Concept, Methods, Probable Error and Standard Errors. 2) Regression Analysis: concept, approaches, Methods, standard error of estimate.	
01.05.2022 to 31.05.2022	3) Theory of Probability: Concept & Approaches. 4) Probability Distribution: Concept, Binomial, Poisson and Normal - their properties and parameters.	
01.06.2022 to 15.06.2022	⇒ Assignments ⇒ Unit Test ⇒ Revision.	

*Sujata*



Session - 2021-22

Lesson Plan

(Commerce)

(Enew Sem)

Mrs. Alka Rani

1

Time Period

1

01.04.2022 to  
30.04.2022

B Com Ist (Macro Economics)

- Meaning, Nature & Scope of Macro Economics
- Circular flow of Income & Expenditure
- National Income
- Income determination in open & closed Economy
- Multiplier
- Acceleration

2

01.05.2022 to  
31.05.2022

- Classical Macroeconomics
- Keynesian Model of Income determination
- Consumption function
- Investment function
- Business cycles
- Principles of Effective demand
- Assignment & Unit test

3

01.06.2022 to  
15.06.2022

- Meaning and Nature of money
- Keynesian Theory of Money
- Supply of Money
- Inflation.

Alka

Mrs. Alka

Time Period

B.Com II (A+B) C.A.S

1

01.04.2022  
to  
30.04.2022

- Introduction of Tally ERP9, Licensing Configurations, Tally Vault Password, Security Control in Tally ERP9, Splitting Company Data, Backup and Restore

2

01.05.2022 to  
31.05.2022

- Accounting - Voucher Entry, Budget, Cost Center, Profit Center, Balance sheet, Profit & loss account, Currency, debit note, Credit note, Interest Calculation
- Inventory :- Stock Item, Sale order, purchase order, delivery note, rejection out, Assignment & unit test

3

01.06.2022 to  
15.06.2022

- Payroll :- Payroll masters, Vouchers, Creativity, overtime payment & bonus, Loan, BSI, Provident fund, Pension, Commission
- Computerized tax liability Calculation.

Alka



SUBJECT: COMPANY LAW

SESSION: - 2021-2022

LESSON PLAN [EVEN SEMESTER]

Teacher Name: Sonia Goyal

CLASS: B.Com II(A)

Time Period	Topic Name
01.04.2022 to 30.04.2022	<ol style="list-style-type: none"><li>1. Membership in Companies, Co. Management and administration, Director: Qualification, Appointment, Removal, Managerial Remuneration.</li><li>2. Power, duty &amp; Liab of directors, Managing director, Manager.</li><li>3. Company Secretary: Role, Appointment, duties, Liab., Rights and dismissal.</li><li>4. Kinds of meetings, Requisites of a Valid meeting, Resolution, Quorum, Minutes &amp; Proxy.</li></ol>
01.05.2022 to 31.05.2022	<ol style="list-style-type: none"><li>1. Dividends; All of Companies, Audit &amp; Auditors.</li><li>2. Prevention of oppression &amp; Mismanagement Compromise, Arrangement</li><li>3. Reconstruction and Amalgamation.</li><li>4. Unit Test and Assignments</li></ol>
01.06.2022 to 14.06.2022	<ol style="list-style-type: none"><li>1. Winding up: meaning, modes of winding up: Procedure and Consequences of winding up.</li><li>2. Revision &amp; Test.</li></ol>

*Sonia*

OBJECT: Business Environment

SESSION :- 2021-2022

LESSON PLAN [EVEN SEMESTER]

Teacher Name: Sonia Goyal

CLASS: B.Com III

Time Period	Topic Name
01.04.2022 to 30.04.2022	<ol style="list-style-type: none"><li>1. Concept, Components, and Importance. Environmental Scanning: concept Importance &amp; techniques, Organizational Scanning.</li><li>2. Public, Private and joint sectors in India.</li><li>3. Capitalist, Socialist &amp; Mixed Economy.</li><li>4. Achievement &amp; failures of Economic Planning in India and Planning machinery.</li></ol>
01.05.2022 to 31.05.2022	<ol style="list-style-type: none"><li>1. Monetary Policy, Fiscal Policy and make in India Programme.</li><li>2. Foreign Investment: Concept, needs, types &amp; Barriers, MNC's in India.</li><li>3. Globalization of Indian business, Competition Act.</li><li>4. Unit test and Assignments.</li></ol>
01.06.2022 to 14.06.2022	<ol style="list-style-type: none"><li>1. Foreign Exchange Management Act.</li><li>2. Foreign Exchange Market: An Overview</li><li>3. Revision.</li></ol>

Sonia



SUBJECT: Financial Accounting

LESSON PLAN [EVEN SEMESTER]

Teacher Name: Sonia Goyal

CLASS: B.Com I

Time Period

Topic Name

01.04.2022  
to  
30.04.2022

- 1.) Royalty, Minimum Rent, Short working, Sub lease-meaning. Journal Entries in the Books of lessee.
- 2.) Consignment A/c: need & importance, Diff between Consignment & Sale, A/c Procedure, Valuation of unsold stock.
- 3.) Joint Ventures Meaning, Accounting Procedures For Joint Venture.
- 4.) First Assignment taken.

01.05.2022  
to  
31.05.2022

- 1.) Branch A/c, Dependent Branch, A/c Procedure, Independent Branch, Foreign Branch: Meaning, Conversion of Branch trial Balance.
- 2.) Hire purchase System, its features, A/c treatment regarding Hire purchase, Diff between Hire purchase & Credit Sale, and Hire purchase & installment payment & A/c treatment.
- 3.) Unit test & 2nd Assignment taken.

01.06.2022  
to  
14.06.2022

1. Partnership A/c: features, Partnership deed, Method of goodwill valuation at time of Admission, Retirement & death of Partner.
2. Dissolution, Insolvency of partners.
3. Revision.

Sonia

SUBJECT: Business Communication

LESSON PLAN [EVEN SEMESTER]

Teacher Name: Dr. Renu (Commerce)

CLASS: B. Com. I

Time Period

Topic Name

01.04.2022 to 30.04.2022	1. Nature, Process and forms of Business Communication 2. Role of Communication skills in business 3. Communication Networks: Types Effectiveness of Grapevine Communication 4. Miscommunication: Types of barriers of communication. How to improve communication 5. Listening Skills - cognitive process of listening
01.05.2022 to 31.05.2022	6. Speaking skills: Basic concepts 7. Public speaking: body language and para language 8. Written Communication 9. Structure and layout of business letters 10. Types of letters: Sales letter, order and supply letters, claim letters 11. Employment letter 12. Writing memo, notice and circular
01.06.2022 to 15.06.2022	13. Business reports: Purpose and types, framework of business reports, presentation of reports 14. Meetings: Issuing notice, agenda of meeting and recording of minutes of meetings.  Revision & Test, Assignment

Renu



SUBJECT: Management Accounting

LESSON PLAN [EVEN SEMESTER]

Teacher Name: Dr. Renu (Commerce)

CLASS: B.Com. III

Time Period

Topic Name

01.04.2022  
to  
30.04.2022

1. Management Accounting : Concept, Scope, techniques and Significance
2. Financial Statements : Meaning, Types and limitations
3. Analysis and interpretation of financial Statements
4. Ratio Analysis
5. Fund Flow Statement : Need and Method of preparing statements
6. Cash Flow Statement : Need and Method of preparing statements.

01.05.2022  
to  
31.05.2022

7. Absorption vs variable Costing : Features and Income determination
8. Cost volume profit Analysis : Break-even analysis, Contribution, P/V ratio, M.O.S., Angle of incidence
9. Budgeting and budgetary control : Need, methods and types of budget.
10. Management Reporting and Management Information System

01.06.2022  
to  
15.06.2022

11. Fixed and Flexible budgeting
  12. Cash Budget
  13. Sales and Production Budget
- Revision, Test and Assignment

Renu

SUBJECT: Company Law

LESSON PLAN [EVEN SEMESTER]

Teacher Name: Dr. Renu (Commerce)

CLASS: B.Com IIB

Time Period	Topic Name
01.04.2022 to 30.04.2022	1. Management Accounting : Concept, Sc techniques and Significance 2. Financial Statements : Meaning, T <sub>f</sub> and limitations 3. Analysis and interpretation of financ Statements 4. Ratio Analysis 5. Fund Flow Statement : Need and M of preparing statements 6. Cash Flow Statement : Need and M of preparing statements.
01.05.2022 to 31.05.2022	7. Absorption v/s variable Costing : I and income determination 8. Cost volume profit Analysis : Break even analysis, Contribution, P/V r M.O.S., Angle of incidence 9. Budgeting and budgetary control : methods and types of budget. 10. Management Reporting and Managem Information System
01.06.2022 to 15.06.2022	11. Fixed and Flexible budgeting 12. Cash Budget 13. Sales and Production Budget  Revision, Test and Assignment

Renu