

Govt. College, Gharaunda (Karnal)

Lesson Plan B.Com.Sem-3rdSem Name of Teacher: Dr. AnjuBala

Subject: Corporate Accounting-1

Date	Topic
01 th Sep. to 15 th Sep. 2022	Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares
16 th Sep. to 23 th Sep. 2022	Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares
24 th Sep. to 30 th Sep. 2022	Revision
01 st Oct. to 07 th Oct. 2022	redemption of preference shares; issue and redemption of debentures
08 st Oct. 2022 to 15 th Oct. 2022	Revision
15 th Oct. 2022 to 22 nd Oct. 2022	Final accounts of companies (excluding computation of managerial remuneration).
22 th Oct. 2022 to 31 st Oct. 2022	Final accounts of companies (excluding computation of managerial remuneration).
01 st Nov. to 15 th Nov. 2022	Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).
16 th Nov. to 30 th Nov. 2022	Revision
1 st Dec. to 15 th Dec. 2022	Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction
16 th Dec. to 23 rd Dec. 2022	Revision
Examination	

Anju Bala

Govt. College, Gharaunda (Karnal)

Lesson Plan B.Com.Sem-5th Sem Name of Teacher: Dr. Anju Bala

Subject: Income Tax-1

Date	Topic
01 th Sep. to 15 th Sep. 2022	Introduction to income tax Basis of charges: scope of total income, residence and tax liability, income which does not form part of Total income,
16 th Sep. to 23 th Sep. 2022	Tax management: tax evasion avoidance, and tax planning.,
24 th Sep. to 30 th Sep. 2022	Clubbing and aggregation of income
01 st Oct. to 07 th Oct. 2022	Heads of income: income from salary, house property; profit and gains from business and profession,
08 st Oct. 2022 to 15 th Oct. 2022	Heads of income: income from salary, house property; profit and gains from business and profession,
16 th Oct. 2022 to 22 nd Oct. 2022	Capital gains and other sources.
22 th Oct. 2022 to 31 st Oct. 2022	Capital gains and other sources.
01 st Nov. to 15 th Nov. 2022	Provisions regarding set-off and carry forward of losses.
16 th Nov. to 30 th Nov. 2022	Revision
1 st Dec. to 15 th Dec. 2022	Revision
16 th Dec. to 23 rd Dec. 2022	Revision
Examination	

Anju Bala

Govt. College, Gharaunda (Karnal)Lesson Plan B.Com.Sem-5th Sem Name of Teacher: Dr. Anju BalaSubject: Auditing

Date	Topic
01 th Sep. to 15 th Sep. 2022	Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit. Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions.
16 th Sep. to 23 th Sep. 2022	Methods of audit work: routine checking and test checking; internal control and internal checking system.
24 th Sep. to 30 th Sep. 2022	Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers,
01 st Oct. to 07 th Oct. 2022	-Do-
08 st Oct. 2022 to 15 th Oct. 2022	Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India.
16 th Oct. 2022 to 22 nd Oct. 2022	Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India.
22 th Oct. 2022 to 31 st Oct. 2022	Audit reports: various types of audit reports.
01 st Nov. to 15 th Nov. 2022	Audit reports: various types of audit reports.
16 th Nov. to 30 th Nov. 2022	Investigation: meaning, nature, procedure and objectives, investigation and due diligence
1 st Dec. to 15 th Dec. 2022	Professional ethics of auditing
16 th Dec. to 23 rd Dec. 2022	Revision
Examination	

Anju Bala

Govt. College, Gharaunda (Karnal)Lesson Plan B.Com.Sem-5thSem

Name of Teacher: Dr. AnjuBala

Subject: Goods and Service Tax

Date	Topic
01 th Sep. to 15 th Sep. 2022	GST: meaning, taxable person, registration: procedure and documents required. Levy and collection of GST
16 th Sep. to 23 th Sep. 2022	GST: meaning, taxable person, registration: procedure and documents required. Levy and collection of GST
24 th Sep. to 30 th Sep. 2022	Time and place of supply of goods and services, value of taxable supply
01 st Oct. to 07 th Oct. 2022	Computation of input tax credit and transfer of input tax credit
08 st Oct. 2022 to 15 th Oct. 2022	Tax invoice credit and debit note
16 th Oct. 2022 to 22 nd Oct. 2022	Various returns to be filed under GST
22 th Oct. 2022 to 31 st Oct. 2022	Audit reports: various types of audit reports.
01 st Nov. to 15 th Nov. 2022	Payment of tax including TDS, Interest Provisions on delayed payment
16 th Nov. to 30 th Nov. 2022	Offences and penalties.
1 st Dec. to 15 th Dec. 2022	Revision
16 th Dec. to 23 rd Dec. 2022	Revision
Examination	

Anju Bala

Govt. College Gharaunda (karnal)

Lesson Plan

Session: 2022-2023

Class: B.Com. Ist Semester

Subject: Elements of Business Mathematics

Teacher: Ms. Deepika

Date	Topic
01-09-2022 to 15-09-2022	Definition of matrix, Types of matrices
16-09-2022 to 30-09-2022	Algebra of matrices
01-10-2022 to 14-10-2022	Algebra of matrices, Properties of determinant, Calculation of determinants up to third order, Elementary row and column operations
15-10-2022 to 31-10-2022	Questions based on elementary row and column operations, adjoint of a matrix, inverse of a matrix (22-10-2022 to 26-10-2022 Diwali Break)
02-11-2022 to 08-11-2022	Questions based on determinants
09-11-2022 to 23-11-2022	Solution of a system of linear equations having unique solution and involving not more than three variables, Idea of simple derivative of different functions
24-11-2022 to 14-12-2022	Rules of differentiation-simple standard forms, Maxima and minima of functions
15-12-2022 to 23-12-2022	Maxima and minima of functions, Revision

Deepika

Lesson Plan
Principles of Business Management
B.Com - I Sem

- 9 Sept - 17 Sept Business, Commerce, Management an introductory
- 19 Sept - 24 Sept Management as Science, Art & Profession
- 26 Sept - 1 Oct Approaches to Management
- 3 Oct - 8 Oct Planning: Concept & Importance
- 10 Oct - 15 Oct Types of plans, tests, Assignments.
- 17 Oct - 22 Oct Organising: Principles & Formal vs Informal Organisation
- 24 Oct - 29 Oct Organisation structure, meaning & types
- 31 Oct - 5 Nov Delegation of Authority: Meaning, Advantages & Barriers
- 7 Nov - 12 Nov Decentralisation & centralisation
- 14 Nov - 19 Nov Staffing: Concept & Scope
- 21 Nov - 26 Nov Directing Principles & elements
- 28 Nov - 3 Dec Motivation, Meaning, Importance & Approaches
- 5 Dec - 10 Dec Leadership Approaches & styles.
- 10 Dec onwards Controlling, Controlling techniques

Shubham

Lesson Plan
Financial Management
B.Com - V Sem

- 9 Sept - 17 Sept Introduction to financial management, scope, approaches, functions, goals, Profit maximisation, wealth maximisation, financial Accounting, Earning per share.
- 19 Sept - 24 Sept Financial Planning, types, Procedures, steps in financial planning, Assessment of fixed capital Requirements
- 26 Sept - 1 Oct Capitalisation concept in Narrow or Broad sense concept of Capital, Capital Structure, financial Structure, Principles, theories of Capitalisation concept of over capitalisation & under capitalisation
- 30 Oct - 8 Oct Financial Forecasting, Budgeting Assignment & tests
- 10 Oct - 15 Oct Long term Sources of finance, Equity, Preference shares, Ploughing back of Profits, Debentures, Loans of financial institutions, lease financing
- 17 Oct - 22 Oct Medium & short term Sources of finance, public Deposits, Commercial Banks, Trade credit.
- 24 Oct - 29 Oct Cost of Capital, Cost of Debt, Cost of Preference share Capital, Cost of Equity, Cost of Retained Earnings. Assignment, Tests.

- 31 Oct - 5 Nov Capital structure, factors affecting structure, theories of capital structure, Different Approaches of calculating capital
- 7 Nov - 12 Nov. Capital Budgeting, Accounting Profit Criteria, Cash flow criteria, Pay back method, NPV, Profitability Index IRR,
- 14 Sept - 19 Sept Management of working capital, capital Budgeting, Practical Questions.
- 21 Nov - 26 Nov. Management of Cash, motives of holding cash, Methods or Devices of cash management, Practical Questions.
- 28 Nov - 3 Dec Modern Approach of financial management financing Decisions (ii) the investment Decision (iii) the Dividend Policy Decision.
- 9 Dec - 10 Dec Revision, Test, Discussions for exam preparation

Shubham

Lesson Plan

Business law

B.Com - III Sem

- 17 Sept - 17 Sept Business law: An overview, Indian Contract Act
- 19 Sept - 24 Sept Valid contract & its elements, Proposal, Acceptance
- 26 Sept - 1 Oct Contractual Capacity of Parties, Free consent of Parties
- 3 Oct - 8 Oct Law consideration & object, Agreement expressly Declared as void
- 10 Oct - 15 Oct Legal formalities written & Registered, contingent contract
- 17 Oct - 22 Oct Performance of contracts, Discharge of contract
- 24 Oct - 29 Oct Implied, Quasi or constructive contracts, consequences
- 31 Oct - 5 Nov Contract of Indemnity & Guarantee, Bailment & Pledge test, assignments.
- 7 Nov - 12 Nov Contract of Agency, Negotiable Instrument Act 1881
- 14 Nov - 19 Nov Sales of Goods Act - 1930
- 21 Nov - 26 Nov Contract of Sales, conditions & warranties
- 28 Nov - 3 Dec Transfer of property or ownership, unpaid seller
- 5 Dec - 10 Dec Performance of the contract: Delivery & Payment
- 10 - Dec onwards Consumer Protect Act, Test, Revisions, Discussions.

Shubham

Lesson Plan

Name of Assistant Professor: Dr. Gurmeet Singh Saini
Class B.Com 1st Semester
Subject: Business Communication

1 Sep to 10 Sep 2022	Business communication: meaning; forms of electronic communication; models and processes; theories of communication.
12 Sep to 24 Sep	Corporate communication: audience analysis; formal and informal communication network; communication barriers; improving communication
26 Sep to 08 Oct 2022	Effective presentation skills: individual and group presentation;
10 Oct to 21 Oct 2022	Practices in business communication: group discussion, mock-interview and seminars;
27 Oct to 5 Nov 2022	Report writing: principles and contents.
7 Nov to 19 Nov 2022	Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language;
21 Nov to 03 Dec 2022	Principles of effective listening: oral, written and video session;
05 Dec to 17 Dec 2022	Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.
19 Dec to 24 Dec 2022	Revision

Gurmeet

Lesson Plan

Name of Assistant Professor: Dr. Gurmeet Singh Saini
Class B.Com 3rd Semester
Subject: Rural Marketing

1 Sep to 10 Sep 2022	Rural Marketing: meaning, nature, characteristics; opportunities and challenges to rural markets in India;
12 Sep to 24 Sep	Socio-cultural, economic, demographic ENVIRONMENT
26 Sep to 08 Oct 2022	technological and other environmental factor affecting rural marketing;
10 Oct to 21 Oct 2022	rural consumer behaviour; segmentation of rural market; strategies for rural marketing; rural marketing mix;
27 Oct to 5 Nov 2022	Difference in rural and urban market; problems in rural marketing; Strategies for rural marketing.
7 Nov to 19 Nov 2022	Product planning, pricing, promotion and management of distribution channels for marketing of durables and non-durables in rural areas
21 Nov to 03 Dec 2022	Planning and organizing personnel selling in rural markets, Innovation in rural market,
05 Dec to 17 Dec 2022	E-commerce in rural markets, e-chaupal & other similar initiatives in rural markets
19 Dec to 24 Dec 2022	Revision

Gurmeet

Lesson Plan

Name of Assistant Professor:

Dr. Gurmeet Singh Saini

Class

B.Com 5th Semester

Subject:

Supply Chain Management

1 Sep to 10 Sep 2022	Supply chain management (SCM): concept, scope and importance
12 Sep to 24 Sep	Approaches to SCM; role of SCM in a firm and economy
26 Sep to 08 Oct 2022	SCM and marketing mix; SCM as coordination function, integrated SCM: total cost concept
10 Oct to 21 Oct 2022	Strategic SCM: SCM strategy, implementation and management, Interrelationship of SCM and marketing
27 Oct to 5 Nov 2022	Elements of SCM; transportation, considerations in selecting the right mode;
7 Nov to 19 Nov 2022	multimodal transportation, warehousing: types, site selection and management
21 Nov to 03 Dec 2022	customer service-strategy and practices; distribution channel design
05 Dec to 17 Dec 2022	Information system in SCM; ERP and SCM; recent developments in SCM - third/fourth party logistics
19 Dec to 24 Dec 2022	Revision

Gurmeet

Lesson Plan

Name of Assistant Professor: Dr. Gurmeet Singh Saini
Class: B.Com 5th Semester
Subject: Cost Accounting

1 Sep to 10 Sep 2022	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.
12 Sep to 24 Sep	Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.
26 Sep to 08 Oct 2022	Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.
10 Oct to 21 Oct 2022	Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption.
27 Oct to 5 Nov 2022	Methods of costing: unit costing; job costing; contract costing;
7 Nov to 19 Nov 2022	process costing (process losses, valuation of work in progress, joint and by-products), service costing (only transport).
21 Nov to 03 Dec 2022	Standard costing and variance analysis: material and labour
05 Dec to 17 Dec 2022	Cost control and cost reduction; cost audit; an overview of cost audit standards.
19 Dec to 24 Dec 2022	Revision

Gurmeet

Lesson Plan

Govt. College, Gharaunda (Karnal)

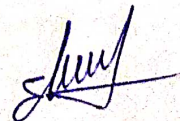
Academic Session September 2022 To December 2022

Lesson Plan B.Com.Sem-I

Name of Teacher: Sunil Kumar

Subject: Computer Applications in Business

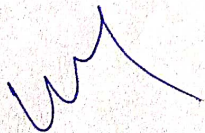
Date	Topic
1 Sep To 10 Sep 2022	Definition and Characteristics of Computer System, Component of Computer and Practical
12 Sep To 24 Sep 2022	Input Device, Output Device, Memory, Mass Storage Device and Practical
26 Sep To 08 Oct 2022	CPU and Processor, Software and types of Software, Utility Software and Practical
10 Oct To 21 Oct 2022	Programming Language and Operating System and Practical
27 Oct To 5 Nov 2022	Operating System and Function of Operating System and Practical
7 Nov To 19 Nov 2022	Operating System for Tabs, Mobile, and Android etc. and Practical
21 Nov To 03 Dec 2022	Open Source Software and Practical
05 Dec To 17 Dec 2022	Data Base Management, Types of Networks, Topologies, Media, Hardware and Software required for networking and Practical
19 Dec To 24 Dec 2022	Revision/Students Queries



Lesson Plan

Name of Assistant Professor: Dr. Virender Singh
Class B.Com 1st Semester
Subject: Financial accounting

1 Sep to 10 Sep 2022	Financial accounting: meaning, need, objectives & scope; book-keeping and accounting
12 Sep to 24 Sep	Branches of accounting; accounting Principles, Accounting concepts and conventions; accounting cycle and accounting equation
26 Sep to 08 Oct 2022	Journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.
10 Oct to 21 Oct 2022	Depreciation provisions and reserves: concept and classification;
27 Oct to 5 Nov 2022	Methods of depreciation accounting, Final Accounts: manufacturing, trading, profit & loss account;
7 Nov to 19 Nov 2022	Balance sheet; adjustment entries, Capital and Revenue: Concept and classification of income; expenditure; receipts.
21 Nov to 03 Dec 2022	Accounts of Non-profit Organizations.
05 Dec to 17 Dec 2022	Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock
19 Dec to 24 Dec 2022	Revision



Lesson Plan

Name of Assistant Professor: Dr. Virender Singh
Class B.Com 3rd Semester
Subject: Company Law-I

1 Sep to 10 Sep 2022	Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.
12 Sep to 24 Sep	Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration;
26 Sep to 08 Oct 2022	Company and pre-incorporation contracts; incorporation procedure.
10 Oct to 21 Oct 2022	Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.
27 Oct to 5 Nov 2022	Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice
7 Nov to 19 Nov 2022	Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.
21 Nov to 03 Dec 2022	Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares
05 Dec to 17 Dec 2022	Transfer & transmission of shares and debentures; Depository system; borrowing powers and debentures.
19 Dec to 24 Dec 2022	Revision

Lesson Plan

Name of Assistant Professor:

Dr. Virender

Class

B.Com 3rd Semester

Subject:

Business Statistics

1 Sep to 10 Sep 2022	Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics.
12 Sep to 24 Sep	Collection of data: primary and secondary data, methods of collection of data. Measure of central tendency: mean, median, mode, harmonic mean and geometric mean.
26 Sep to 08 Oct 2022	Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.
10 Oct to 21 Oct 2022	Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers:
27 Oct to 5 Nov 2022	simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.
7 Nov to 19 Nov 2022	Analysis of Times Series: causes of variation in time series data; Components of a time series;
21 Nov to 03 Dec 2022	Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend);
05 Dec to 17 Dec 2022	Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods
19 Dec to 24 Dec 2022	Revision


Lesson Plan 2022 – 23 First Semester

Class: B. Com.-I

Paper Name: BUSINESS MATHEMATICS-I

Paper code: BC 105

From	To	Topics of Syllabus
01/09/2022	12/09/2022	Logarithms : Definition and Properties,
13/09/2022	20/09/2022	Logarithms Properties and Numerical Problems
21/09/2022	28/09/2022	Anti-logarithms and Numerical Problems
29/09/2022	11/10/2022	Sequences : Arithmetic Progressions and Problems related to A.P.
12/10/2022	21/10/2022	Series : Arithmetic and Problems related Arithmetic Series Assignment
27/10/2022	09/11/2022	Sequences : Geometric Progressions
10/11/2022	17/11/2022	Series : Geometric Progressions and Problems related to Geometric Series
18/11/2022	05/12/2022	Simple Interest and Compound Interest and Problems related to simple interest and compound interest, Problem related to compound interest when interest is compounded half yearly, monthly, daily etc. or continuously Class Test
06/12/2022	19/12/2022	Annuities : different types of interest rates, concept of present value and amount of a sum; Types of annuities; present value and amount of an annuity (including the case of continuous compounding); valuation of simple loans and debentures; problems relating to sinking funds.
20/12/2022	24/12/2022	Revision


Dr. Devender Kumar
Associate Professor in Mathematics
Govt. College Gharaunda

Govt. College Gharaunda (karnal)

Lesson Plan

Class: B.Com. 1st Semester

Session:2022-2023

Subject: Elements of Business Mathematics

Teacher: Ms. Deepika

Date	Topic
01-09-2022 to 15-09-2022	Definition of matrix, Types of matrices
16-09-2022 to 30-09-2022	Algebra of matrices
01-10-2022 to 14-10-2022	Algebra of matrices, Properties of determinant, Calculation of determinants up to third order, Elementary row and column operations
15-10-2022 to 31-10-2022	Questions based on elementary row and column operations, adjoint of a matrix, inverse of a matrix (22-10-2022 to 26-10-2022 Diwali Break)
02-11-2022 to 08-11-2022	Questions based on determinants
09-11-2022 to 23-11-2022	Solution of a system of linear equations having unique solution and involving not more than three variables, Idea of simple derivative of different functions
24-11-2022 to 14-12-2022	Rules of differentiation-simple standard forms, Maxima and minima of functions
15-12-2022 to 23-12-2022	Maxima and minima of functions, Revision

Deepika