

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Cost Accounting

Class: B.com 2ndyear

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	October	<p>1. Cost Accounting: An Introduction: -                      Meaning, Concept, Features, Scope, Principles, Functions Types and Techniques of costing, Methods, Importance and advantages, Limitations of cost system, Role of a cost Accountant in an organization, Installation of Costing System, Cost Centre and cost unit, Financial Accounting, Relationship Between Cost Accounting &amp; Management Accounting.</p> <p>2. Cost: Elements, Concepts &amp; Classification: -                      Elements of Cost, Concept and classification</p> <p>3. Material Cost Accounting: -                      Purchase of Materials and storing, Material Inventory control, Pricing of materials Issued</p> <p>4. Material Cost Control: Concept and Techniques: -                      Meaning of Inventory, Types of Materials, Meaning of Material control, Objectives, principles, techniques of material control, Relevant Costs for inventory Control Decisions, Treatment of Material wastage, Control Ratio.</p> <p>5. Labour Cost Accounting: -                      Meaning of labour , Classification, Composition of labour costs, Labour Cost Control Procedure, Time Utilization Record, Accounting procedure for labour, labour idle</p>	<p>Oral                      Test&amp;Problem-Solving Session</p>	<p>For Assignment:                      Material Cost Accounting: -                      Purchase of Materials and storing, Material Inventory control, Pricing of materials Issued</p> <p>Material Cost Control:                      Concept and Techniques: -                      Meaning ofInventory, Types of Materials, Meaning of Material control, Objectives, principles, techniques of material control, Relevant Costs for inventory Control Decisions, Treatment of Material wastage, Control Ratio.</p>

		<p>time and overtime.</p> <p>6. Methods of wage Payment: -          Characteristics of an ideal wage payment system, Need for incentive Schemes, Methods of wage Payment</p> <p>7. Accounting For overheads: Classification and Treatment : -          Overhead Accounting, Classification, Treatment of different overhead items, Packing Material cost.</p>		
2	November	<p>8. Overheads: Allocation, Apportionment : -          Problems in distribution of Overheads, Distribution Schemes of production Overheads, absorption of overheads, Methods of Absorption, Classification of selling and distribution overheads.</p> <p>9. Machine Hour rate Method: -          Meaning, Process, Computation of Machine hour Rate.</p> <p>10. Unit or Output Costing: -          Meaning, Objectives, Elements, Methods, Statement of Cost, Cost components appearing in cost sheet, Production Account.</p> <p>11. Unit or Output Costing -2 : -          Calculation of tender price, Determination of tender Price.</p> <p>12. Contract Costing: -          Meaning, Features, Contract Ledger, Preparation of Contract Ledger with different situations.</p> <p>13. Job and Batch Costing: -          Meaning of Job Costing, features, objectives, Evaluation, Procedure, Meaning of Batch Costing, Determination of Economic batch.</p> <p>14. Process Costing: -          Meaning, Features, Principles, Problems, Preparation of process cost accounts, Wastage and its treatment, Process costing in oil industry, joint and By- products, Cost Determination of By-Products.</p>		<p>For Test:</p> <p>Unit or Output Costing: -          Meaning, Objectives, Elements, Methods, Statement of Cost, Cost components appearing in cost sheet, Production Account.</p> <p>Unit or Output Costing -2 : -          Calculation of tender price, Determination of tender Price.</p>

3.	December	<p>1. Operating Costing: - Meaning, Scope, Features, Computation of Operating cost.</p> <p>2. Cost Audit: - Concept of Cost Audit, Difference between cost audit and financial audit, Objects, Importance, Classification, Cost Audit Programme, Cost Audit Report.</p> <p>3. Standard Costing: - Meaning, Features, Objectives, Advantages and disadvantages, Applications of Standard Costing, Essential Conditions for an effective system of standard costing, types of standards, Standard Costing and Budgetary Control.</p> <p>4. Variance costing: - Meaning of Variance, Classification of Variances, Importance, Causes of Variance, Computation of variances,</p> <p>5. Cost Control and cost Reduction: - Meaning of Cost control, objectives, Components, Procedure, Techniques, Cost Reduction: Meaning, Advantages, Limitations.</p> <p>6. Cost Auditing Standards: - Cost auditing standards-101, 102,103, 104.</p>	Presentation & Oral test	<p><u>For Assignment:-</u> Operating Costing: - Meaning, Scope, Features, Computation of Operating cost.</p> <p>Cost Audit: - Concept of Cost Audit, Difference between cost audit and financial audit, Objects, Importance, Classification, Cost Audit Programme, Cost Audit Report.</p>
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## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Corporate Accounting

Class: B.com 2<sup>nd</sup> Year

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	August	1. Issue of Shares:- Meaning, Features, Kinds of a company, Meaning of Shares, Types, Nature, Share capital, Kinds of share capital, Book Building, Entries on issue of Shares, Re-issue and Forfeited of shares, Buy Back of Shares, Issue of Right Shares.	Oral Test & Problem Solving Session	
2	September	2. Redemption of Preference Shares: - Meaning, Accounting entries for issue of preference shares, Bonus shares, Advantages and Disadvantages. 3. Issue of Debentures: - Meaning, Features, Kinds, Issue of Debenture.	Group Discussions	<b>For assignment: -</b> <b>Issue of Debentures: -</b> Meaning, Features, Kinds, Issue of Debentures.
3	October	4. Redemption of Debentures: - Meaning, Sources of Finance for redemption of debentures, Methods of Redemption of Debentures, Creation of Debenture Redemption Fund, Adjusting entries.		<b>For Test:-</b> <b>Redemption of Preference Shares: -</b> Meaning, Accounting entries for issue of preference shares, Bonus shares, Advantages and Disadvantages.

4	November	<p>5. Final Accounts of Companies: -  Meaning, CSR, Schedule 3 for preparing Profit and Loss and Balance sheet, Divisible Profits, Dividend, Special items related to Trial Balance.</p> <p>6. Amalgamation of companies: -  Meaning, Objectives, Types of Reconstruction, Types of Amalgamation, Adjustment in the books of Transferor Company And Transferee Company, Inter-Company Owing, Inter Company Stock, Face values of shares.</p>	Presentation	<p><b>For Assignment: -</b>  <b>Amalgamation of companies:-</b>  Meaning, Objectives, Types of Reconstruction, Types of Amalgamation, Adjustment in the books of Transferor Company and Transferee Company, Inter-Company Owing, Inter Company Stock, Face values of shares.</p>
5	December	<p>7. Internal Reconstruction: -  Meaning, Objective, Methods of internal reconstruction.</p>	Presentation	

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Rural Marketing

Class: B.com 2<sup>nd</sup> Year

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	August	<p>1. Introduction to Rural Marketing:- Meaning, Nature, Phases, Opportunities &amp; problems of Indian rural marketing.</p> <p>2. Rural Marketing Environment: - Meaning, features, Factors affecting &amp; its importance.</p>	Problem-solving session	
2	September	<p>3. Rural Marketing Research :- Meaning, Objectives, Scope, Process, Methods, Merits and its Demerits.</p> <p>4. Rural Consumer Behavior :- Meaning, Features, Factor Affecting, Consumer buying behavior decisions &amp; Process of rural buying decision.</p> <p>5. Segmentation Rural Markets :- Meaning, Degrees, Basis for segmentation rural marketing, Importance, coverage strategies &amp; Criteria for effective rural market segmentation, Targeting, its elements and process</p>	Group Discussions	<p><b>For assignment:-</b>  <b>Rural Marketing Environment:-</b>                      Meaning, features, Factors affecting &amp; its importance</p>
3	October	<p>6. Rural Marketing Strategies :- Meaning, Different strategies, Different Promotional strategy used by rural marketer.</p> <p>7. New Product Development For The Rural Marketer:- Meaning, Concept of new product, Objectives, Process, Challenges and failure of new product</p> <p>8. Rural Marketing Mix :- Meaning, Elements, Process in developing a marketing mix, Factors affecting &amp; importance.</p>		<p><b>For Test :-</b>  <b>Rural Marketing Mix:-</b>                      Meaning, Elements, Process in developing a marketing mix, Factors affecting &amp; importance.</p> <p><b>For Assignment:-</b>  <b>Personal Selling In Rural Marketing:</b>                      Meaning, Features, Objectives, Elements, Importance, Limitation &amp; Essential of effective personal selling.</p>

4	November	<p>9. Rural Communication:- Meaning, Elements, Challenges, strategies for meeting the rural communication challenges, steps for developing a effecting rural communication.</p> <p>10. Media planning For Rural Markets : Meaning, Types, Process, Factors affecting media selection, Importance and problems.</p> <p>11. Personal Selling In Rural Marketing: Meaning, Features, Objectives, Elements, Importance, Limitation &amp; Essential of effective personal selling.</p> <p>12. Marketing Of Consumer Durable And Non-Durable:- Meaning, Types, Strategies for marketing of FMCG and Consumer in detail, Issues related to marketing of consumer durables in rural market.</p>	Presentation	
5	December	<p>13. Marketing Of Agriculture Produce: Meaning, Features, Structure, Functions, Importance &amp; Problems.</p> <p>14. E-Commerce In Rural Markets:- Concept, Need, Role, Advantages, Tools and techniques, Challenges, E- Initiative in rural India-Essential</p>	Presentation	

## SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

Subject: Supply Chain Management

Class: B.com Final Year

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	August	<p>1. Supply Chain Management: - Meaning, Features, Nature, Scope, Objectives, Functions, Process, Importance, Role of supply chain management in firm and economy.</p> <p>2. Supply Chain Management &amp; Marketing Mix :- Meaning, Convergence, Combined effects, Matrix, Inter-relationship, Need for SC-MM Strategy.</p>	Oral Test & Problem-Solving Session	
2	September	<p>3. Co-ordination and Integration for Supply Chain Management: - SCM as a co-ordination function, lack of co-ordination in SCM, its causes, Impact, approaches to achieve co-ordination, an integrated supply chain management, meaning, Critical factors for its successful, Types of integration, Merits and demerits of supply chain integration.</p> <p>4. Strategic Supply Chain Management: - Meaning of strategy, Process of developing a supply chain strategy, Selecting the proper channel strategy, measuring strategy performance, Strategy supply chain decisions, Causes of its failure.</p>	Group Discussions	<p><b>For assignment: -</b>  <b>Supply Chain Management: -</b>                      Meaning, Features, Nature, Scope, Objectives, Functions, Process, Importance, Role of supply chain management in firm and economy.</p>
3	October	<p>5. Transportation: - Participants, Importance, Modes, selecting right mode of transport, Multi model transport, Features and its benefits.</p> <p>6. Warehousing: -</p>		<p><b>For Test :-</b>  <b>Strategic Supply Chain Management: -</b>                      Meaning of strategy, Process of developing a supply chain</p>



		Meaning, Features, Functions, Types, document used in warehouses, location, Factors affecting the locations, Warehouse management system, Need, Ways for managing effectively.		strategy, Selecting the proper channel strategy, measuring strategy performance, Strategy supply chain decisions, Causes of its failure.
4	November	<p>7. Customer Service: - Supply chain product, Classification, customer service meaning, Features, attributes, Phases of customer service, strategy and Importance of supply chain customer service.</p> <p>8. Distribution Channel Design: - Meaning, Features, Role, Types, Types of middlemen, Factors affecting the selection of distribution channel.</p>	Presentation	<b>For Assignment: - Warehousing: -</b> Meaning, Features, Functions, Types, document used in warehouses, location, Factors affecting the locations, Warehouse management system, Need, Ways for managing effectively.
5	December	<p>9. Information System InSupply Chain Management: - Meaning, Features, Need, Role &amp; Technologies, ERP in supply chain.</p> <p>10. Recent Development in SCM: - Factor changing the SCM, Meaning of Logistics, Role, Recent developments in SCM, Future Trends in SCM &amp; Revision.</p>	Presentation	

## SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

Subject: Human Resource Management

Class: B.com Final Year

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20 Feb to 28Feb	15. Human Resource Management: - Meaning, History, Nature, Scope, objectives, Functions and importance. HRM vs. HRD and personal management.	Problem- Solving Session	
2	March	16. Human Resource Planning: - Meaning, Importance, Objectives, Process, Factors affecting manpower planning, Problems & suggestions for making HR planning effective. 17. Job Analysis: - Meaning, Process of job analysis, Methods of collecting job analysis data, Potential problems with job analysis, Job description and job specification. 18. Recruitment and Selection: - Meaning, Purpose, Recruitment policy, Factors affecting recruitment, Sources of recruitment, Internal and external methods of recruitment, Meaning of selection, Purpose, Difference between recruitment and selection, Process, barriers to effective selection.	Group Discussions	<b><u>For assignment:</u> - Human Resource Management: -</b> Meaning, History, Nature, Scope, objectives, Functions and importance. HRM vs. HRD and personal management.
3	April	19. Placement & Induction: - Meaning of placement, Induction, Objectives, Content and responsibility for induction 20. Internal Mobility: - Meaning and Need of internal mobility, Meaning of transfer, its types, Benefits, Problems, Transfer policy, Meaning of promotion, its purpose, Basis, Policy, Meaning of Demotion, Causes, and its policy		<b><u>For Test:-</u></b> <b>Recruitment and Selection: -</b> Meaning, Purpose, Recruitment policy, Factors affecting recruitment, Sources of recruitment, Internal and external methods of recruitment, Meaning of selection, Purpose, Difference between recruitment and selection,

		<p>21. Training:-  Meaning, Training and education,  training and development, objectives,  importance, steps in designing training  programme, training methods.</p>		<p>Process, barriers to  effective selection.  <b><u>For Assignment: -</u></b>  <b>Training: -</b>  Meaning, Training and  education, training and  development, objectives,  importance, steps in  designing training  programme, training  methods.</p>
4	May	<p>22. Performance Appraisal: -  Meaning, features, merits, demerits,  process , methods of performance  appraisal and Revision</p>	Presentation	

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Advertising

Class: B.com 2nd year

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20 Feb to 28Feb	1. Advertising: Meaning, Scope and Functions Meaning, Features, Functions of Advertising, Advertising as a Tool of Marketing.	Oral Test	
2	March	2. Promotion Mix and Advertising; Meaning, Elements, Factors of Promotion mix, Need for Integrated Marketing Communication, Optimum Promotion Mix. 3. Advertising Process: An Overview: Meaning, Advertising Process, Advertising Strategy. 4. Communications Process: Meaning, Nature, Process, Functions & Importance of Communications, Barriers in Marketing Communication Process. 5. Types of Advertising: Types of Advertising, E-Advertising/ Internet Advertising/ Online Advertising. 6. Economic and Social Aspects of Advertising: Economic Aspects, Issues of Advertising, Benefits & Limitations of Advertising. 7. Legal and Ethical Aspects of Advertising: Introduction, Legal Regulation on Advertising, Ethical Aspects of Advertising, Control over Unethical Advertising.	Presentation	For assignment: <b>Advertising: Meaning, Scope and Functions</b>
3	April	8. Advertisings Objectives and DAGMAR Approach: Meaning, Types, Specific Objectives of Advertising, Dagmar: An Approach to Setting Advertising Objectives, Criticism of DAGMAR Approach, Modified DAGMAR- II Approach. 9. Advertising Budget: Meaning, Process of Advertising Budget, Methods of Advertising Budget.		<u>For Test:-</u> <b>Advertising Budget, Advertising Consumer Behaviour</b> <u>For Assignment: -</u> <b>Types of Advertising Media</b>

		<p>10. Creative Aspects of Advertising: Copy-writing, Message, Advertising Appeals, Headlines, Illustrations: Advertising and Creativity, Creative Design in Process in Advertising, Advertising Copy-writing, Types of Advertising Copy, Message, Advertising Appeals,</p> <p>11. Types of Advertising Media: Meaning, Types &amp; Internet Advertising Media.</p> <p>12. Media Planning and Scheduling: Meaning, Steps &amp; Problems in Media Planning, Scheduling, Testing &amp; Strategy Media.</p> <p>13. Advertising Agency and Its Role: Meaning, Functions, Role &amp; Types of Advertising Agency.</p> <p>14. Client Agency Relationship and Advertising Department: Meaning, Reason of Client Turnover, Methods of Remunerating Ad- Agencies, Advertising Department, Functions of Advertising Department.</p>		
4	May	<p>15. Advertising and Consumer Behaviour: Meaning, Aspect &amp; Factors Consumer Behaviour, Impact on consumer Behaviour on Advertising, Buying Process, Difficulties in the Study of Buyer Behaviour.</p> <p>16. Measuring Advertising Effectiveness: Meaning, Needs, Approaches &amp; Methods of advertising effectiveness.</p>	Oral Test	

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Corporate Accounts

Class: B.com 2<sup>nd</sup>Year

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	25 Feb to 28Feb	7. Valuation of Goodwill: - Meaning and features of goodwill, factors affecting goodwill, Methods of calculating Goodwill: Average profit Method, Super profit Method, capitalization Method through average profit and super profit, Annuity Method, Purchase consideration method	Oral Test & Problem-Solving session	
2	March	8. Valuation of Shares: - Need of valuation of shares, Methods of valuation of shares: Net Assets Method, Dividend Yield method, Earning Yield method, Average method 9. Accounts of Holding Company: - Meaning Of Holding Company and Subsidiary company, Format of Consolidated balance sheet and explanation of it, Preparation of Balance of wholly owned company and partly owned company, Cost of Control /capital Reserve, Post Acquisition and Post acquisition profit, Adjustment of Unrealized Profit, Inter Company Owings, Debenture in subsidiary company, Dividend Received from Subsidiary company out of Pre-Acquisition profit and post-Acquisition profit and proposed Dividend	Group Discussions	<b>For assignment: -</b> Post Acquisition and Post acquisition profit, Adjustment of Unrealized Profit, Inter Company Owings, Debenture in subsidiary company, Dividend Received from Subsidiary company out of Pre-Acquisition profit and post-Acquisition profit
3	April	10. Liquidation of Company:- Meaning and methods of liquidation , Liquidator ,final statements of accounts and explanation , Statement of Affairs theory and Performa 11. Accounts of Banking Company		<b>For Test: -</b> Valuation of shares & Accounts of holding company <b>For Assignment: -</b> Accounts of Banking Company
4	May	12. Accounts of insurance Company &Revision	Oral Test	Presentation

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Fundamental of Marketing

Class: B.com 1<sup>st</sup> year

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	25 Feb to 28Feb	1. Marketing: An Introduction Meaning, nature and scope of marketing, functions of marketing, Importance of marketing, Difference between selling and marketing	Oral Test	
2	March	2. Marketing Concepts Introduction, Difference Between Marketing And Marketing concepts, Historical , Different Concepts of Marketing, Factors Affecting Marketing Management; Introduction, Objective of Marketing Management, Scope of Marketing Management, Problems of Marketing In India, Qualities of Marketing Managers/Executive. 3. Marketing Mix; Meaning, Historical Development, Nature, Elements, Factors Affecting. 4. Marketing Environment; Meaning, Internal Environment, External Environment: Demographic, social-cultural, political, economic, natural, technological, and legal. 5. Market Segmentation; Concept, Basis or Criteria for Market Segmentation, Methods of Market Segmentation, Products Positioning, Steps in Products Positioning, Factors Effecting successful Products Positioning. 6. Consumer Behaviour; Meaning, Types, Significance ,Scope.		For assignment: - <b>Marketing: An introduction:</b> Meaning, nature and scope of marketing, functions of marketing, Importance of marketing, Difference between selling and marketing.
3	April	7. Product: Concepts, Importance and		<u>For Test</u> :-

		<p>Classification  Meaning, Nature, Characteristics or Essential Features, Product Concept, Levels of Product, Products Classification.</p> <p>8. Products Mix Strategies;  Meaning, Dimensions of Products Mix, Product Line Policies and Strategies, Factors Affecting the Product Mix.</p> <p>9. Branding, Packaging and Labelling;  Meaning of Brand, Brand Classification, Brand Policies And Strategies, Packaging, Classification of Packaging, Functions, Packaging Policies AND Strategies, Packaging Decisions, Labelling, Types of Label, Significance of Labelling.</p> <p>10. Products life Cycle;  Meaning Stages of Products Life Cycle, Different Shapes &amp; Factors Affecting.</p> <p>11. New Products Development Process;  Meaning, Process, Test Marketing, Procedure of Test Marketing.</p> <p>12. Product Pricing;  Meaning, Pricing Objectives, Policies, Methods, New Product Pricing Policies and Strategies.</p> <p>13. Promotion Mix;  Meaning, Need, Methods &amp; Process for Promotional Activities</p>		<p>Marketing Mix, Product life Cycle</p> <p><u>For Assignment: -</u>  Promotion Mix</p>
4	May	<p>14. Distribution Channels;  Concept, Types of Distribution Channels, Factors Affecting the Distribution Channels, Policies and Strategies of Distribution &amp; Revision</p>	Oral Test	



SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

**Subject:** Principles of Business Manageme

**Class:** B.com 1<sup>st</sup> Sem

**Name of Assistant Professor:** Ms.Monika Garg

S.NO.	Month	Topic to be covered	Assignment/Test/Academic Activities
1.	August	Introduction to Commerce	
1.	September	*Introduction to Management *Management-As science, Art & Profession *Approaches to management	Test on introduction to management
2.	October	*Planning, types of planning *Organization-forms of organization *Delegation *Decentralization & Centralization	Assignment on *Approaches to Management *Presentation of Assignment *Group Discussion
3.	November	*Staffing *Directing *Leadership	Assignment on forms of Organizing *Presentation of Assignment *Group Discussion
4.	December	Controlling	*Test – Leadership & Controlling *Group Discussion

SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

**Subject:** Business Statistics I

**Class:** B.com 3<sup>rd</sup> Sem

**Name of Assistant Professor:** Ms.Neha

<b>S No.</b>	<b>MONTHS</b>	<b>Topic to be covered</b>	<b>Assignment/Test/Academic Activities</b>
1.	August	Meaning, Importance & Functions of Statistics Primary data & Secondary data	
2.	September	Measurement of Central tendency Measurement of Dispersion	*Assignment- meaning, importance & functions of statistics, primary & secondary data *Test- Measurement of Central Tendency
3.	October	Index Number-I	Test- Index Number
4.	November	Index Number-II	Assignment- Index Number Presentation of Assignment
5.	December	Analysis of Time Series	Test *Analysis of Time series *Full syllabus

SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

**Subject:** Income Tax-I

**Class:** B.com 5<sup>TH</sup>Sem

**Name of Assistant Professor:** Ms.Mamta

<b>S No.</b>	<b>MONTHS</b>	<b>Topic to be covered</b>	<b>Assignment/Test/Academic Activities</b>
1.	August	*Agriculture Income *Casual Income *Assessment year *Previous year *Gross Total Income *Total Income *Rates of Income Tax	*Quiz * Group Discussion
2.	September	*Residents Status and tax liability *Income from Salary head	Assignment *Agriculture Income *Casual Income *Residential status & tax liability Presentation of assignment
3.	October	*Income from house property *Income from business & profession	Test- Income from Salary head, and Business & professional head *Group discussion *Quiz

4.	November	<ul style="list-style-type: none"> <li>*Income from Capital Gains</li> <li>*Income from other sources</li> </ul>	<ul style="list-style-type: none"> <li>*Group discussion</li> <li>*Quiz</li> </ul>
5.	December	<ul style="list-style-type: none"> <li>*Staff and carry forward of losses</li> <li>*Deemed Income</li> <li>*Tax planning</li> <li>*Exempted Income</li> </ul>	<ul style="list-style-type: none"> <li>Assignment-</li> <li>*Set off &amp; carry forward of losses</li> <li>*Deemed Income</li> <li>*Quiz</li> <li>*Presentation of Assignment</li> </ul>

SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

**Subject:** Goods and Services Tax

**Class:** B.com 5<sup>th</sup> Sem

**Name of Assistant Professor:** Ms.Ritu

<b>S No.</b>	<b>MONTHS</b>	<b>Topic to be covered</b>	<b>Assignment/Test/Academic Activities</b>
1.	August	*GST Introduction *Registration Under GST	Quiz
2.	September	*Levy & collection of GST *Computation of input *Tax credit and transfer of input Tax credit	*Assignment on registration under GST *Quiz *Presentation of Assignment
3.	October	*Tax invoice credit & debit note * Various returns to be filed under GST	Assignment on various returns to be filed under GST *Quiz Presentation of Assignment
4.	November	*Payment of tax including TDS, Interest Provisions on delayed payment	Test- Tax invoice, credit and debit note
5.	December	Offence and penalties under GST	Test *Offences and penalties under GST

SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

**Subject:** Business Environment of Haryana

**Class:** B.com 2<sup>nd</sup> Sem

**Name of Assistant Professor:** Ms.Monika Mittal

<b>S No.</b>	<b>MONTHS</b>	<b>Topic to be covered</b>	<b>Assignment/Test/Academic Activities</b>
1.	February	*Introduction of Business Environment *Nature of Haryana Economy	Test- Nature of Haryana Economy
2.	March	*Agriculture in Haryana *Agriculture Credit *NABARD *Rural Indebtedness	*Assignment on Agriculture credit & rural indebtedness *Presentation of assignment *Group discussion
3.	April	*M.S.M.E's in Haryana * S.E.Z's in Haryana *M.N.C's in Haryana *HSIIDC *HFC	Test- MSME and MNC's in Haryana Group Discussion

4.	May	*HAFED *HKVIB *Haryana Budget	*Assignment on HSIIDC and HFC *Presentation of Assignment
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SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

**Subject:** Business Statics II

**Class:** B.com 4<sup>th</sup> Sem

**Name of Assistant Professor:** Ms.Neelam

S No.	MONTHS	Topic to be covered	Assignment/Test/Academic Activities
1.	February	Correlation	Test- Correlation
2.	March	*Correlation *Regression Analysis *Probability	*Test- Correlation
3.	April	*Probability *Theoretical distribution	Assignment- Probability Test- Probability Presentation of Assignment
4.	May	Theoretical distribution	*Assignment -II Theoretical distribution *Presentation of Assignment Test- Full Syllabus

SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

**Subject:** Business Environment

**Class:** B.com 6<sup>th</sup> Sem

**Name of Assistant Professor:** Ms.Chestha

<b>S No.</b>	<b>MONTHS</b>	<b>Topic to be covered</b>	<b>Assignment/Test/Academic Activities</b>
1.	February	Introduction to Business Environment	Quiz on Introduction to Business Environment
2.	March	*Public, Private & Joint Sector in India *Economic System *Economic Planning *Monetary Policy of India *Fiscal Policy of India *Foreign Investment of India *MNCs *Globalisation	*Assignment on Public, Private & Joint Sector in India *Presentation of Assignment  *Test- Fiscal and Monetary Policy of India *Group Discussion on MNCs, FDI & Globalization
3.	April	Competition Act	Assignment- MNCs Globalization



		FEMA, Foreign Exchange market, Make in India Programme	& FDI in India *Presentation of Assignment *Group discussion on FEMA & Competition Act
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SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

**Subject:** Income Tax II

**Class:** B.com 6<sup>th</sup> Sem

**Name of Assistant Professor:** Ms.Santosh Garg

S No.	MONTHS	Topic to be covered	Assignment/Test/Academic Activities
1.	February	Deduction out of G.T.I	
2.	March	*Assessment of Individuals *Assessment of HUF *Procedure of Assessment *Types of ASSESSMENT *Income Tax Authority	*Assignment I Procedure of *Assessment *Types of Assessment *Quiz
3.	April	*Income Tax appeal * Penalties *Prosecution *Recovery *Refund of tax *Assessment of firm	TEST *Income Tax Appeal , Penalties and Prosecutions *Group Discussion
4.	May	*TDS	Assignment

		*TCS *Advance Payment of tax	*Deduction out of GTI *Presentation of Assignment
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## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Business communication

Class: M.com first year

Name of Assistant Professor: Ms.Monika Mittal

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	October	<ol style="list-style-type: none"> <li>1. Meaning role function and important of business communication</li> <li>2. Communication process and communication principle</li> <li>3. Barriers of business communications and strategy to overcome the barriers</li> <li>4. Listening skill and reading skill</li> <li>5. Types of communication</li> </ol>	Oral Test	
2	November	<ol style="list-style-type: none"> <li>1. Format and layout of business letters</li> <li>2. Types of business letters</li> <li>3. Internal communication circular, memos, office notes, reminder, representation and employees news letters</li> <li>4. Meeting and conferences</li> </ol>	Group Discussions	For assignment:- <ol style="list-style-type: none"> <li>1. Format and layout of business letters</li> <li>2. Types of business letters</li> </ol>
3	December	<ol style="list-style-type: none"> <li>1. Group discussions and interviews</li> <li>2. Public speech and presentation skills</li> <li>3. Cross culture communication and their problems</li> <li>4. Techniques of communicating across cultures</li> <li>5. Role of technology in communication</li> <li>6. Electronic communication</li> </ol>	Power Point Presentation	<u>For Test</u> :- Public speech and presentation skills <u>For Assignment</u> :-. Role of technology in communication and Electronic communication
4	January	<ol style="list-style-type: none"> <li>1. Report writing: types of report essentials</li> </ol>	Quiz	Test:

		and steps in report writing		1. Synopsis writing
		2. Synopsis writing		2. Preparing a resume
		3. Preparing a resume		

# SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Statistics and operation research

Class: M.com first sem

Name of Assistant Professor: Ms.Meenakshi

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	October	<ol style="list-style-type: none"> <li>1. Nature and classification of data</li> <li>2. Measures of Central tendency</li> <li>3. Positional average :mode and median</li> <li>4. Properties and application</li> </ol>	Oral Test	
2	November	<ol style="list-style-type: none"> <li>1. Correlation analysis simple, partial, multiple correlation, linear and nonlinear, scatter diagram, coefficient of correlation</li> <li>2. Rank correlation in probability and probable errors</li> <li>3. Regression line equation and estimation</li> <li>4. Properties of regression coefficient</li> </ol>	Group Discussions	<p>For assignment:-</p> <ol style="list-style-type: none"> <li>1. Correlation analysis simple, partial, multiple correlation, linear and nonlinear, scatter diagram, coefficient of correlation</li> </ol>
3	December	<ol style="list-style-type: none"> <li>1. Relationship between regression and correlation coefficient</li> <li>2. Standard error of estimate</li> <li>3. Nature, scope and application of operations research</li> <li>4. Linear programming: mathematical formulation graphical method and simple method of solving LP</li> <li>5. Sensitivity analysis and duality</li> <li>6. Business application of linear programming</li> <li>7. Algorithm and special cases</li> </ol>	Power Point Presentation	<p><u>For Test :-</u></p> <p>Nature, scope and application of operations research</p> <p><u>For Assignment:-.</u></p> <ol style="list-style-type: none"> <li>1. Linear programming: mathematical formulation graphical method and simple method of solving LP</li> </ol>

4	January	<ol style="list-style-type: none"><li>1. Transportation techniques: major method, stepping stone and Modi method</li><li>2. Special cases of problems</li></ol>	Quiz	Test: Stepping stone and Modi method
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## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Marketing Research

Class: M.com final year

Name of Assistant Professor: Ms.Suman Garg

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	September	<ol style="list-style-type: none"> <li>1. Nature, scope and importance of marketing research</li> <li>2. Marketing information system</li> <li>3. Marketing research process</li> <li>4. Problem identification and designing research proposal</li> </ol>	Oral Test	<p>Test:</p> <p>Marketing research process</p>
2	October	<ol style="list-style-type: none"> <li>1. Types of research: experimental, descriptive, exploratory and conclusive research</li> <li>2. Secondary data sources and usage</li> <li>3. Online data services</li> <li>4. Primary data collection methods: questionnaire, observation, survey methods</li> </ol>	Group Discussions	<p>For assignment:-</p> <p>Types of research: experimental, descriptive, exploratory and conclusive research</p>
3	November	<ol style="list-style-type: none"> <li>1. Questionnaire preparation</li> <li>2. Attitude measurement and scaling techniques</li> <li>3. Organisation of field work</li> <li>4. Sampling and non sampling error</li> <li>5. Report preparation and presentation</li> </ol>	Power Point Presentation	<p><u>For Test :-</u></p> <p>Attitude measurement and scaling techniques</p> <p><u>For Assignment:-.</u></p> <p>1. Secondary data sources</p>

				and usage 2. Online data services
4	December and upto 9 January	<ol style="list-style-type: none"> <li>1. Univariate, bivariate and multivariate data analysis</li> <li>2. Product research</li> <li>3. Advertising research</li> <li>4. Sale and market research</li> <li>5. Market research in India</li> <li>6. Revision</li> </ol>	Quiz	Test: <ol style="list-style-type: none"> <li>1. Univariate, bivariate and multivariate data analysis</li> <li>2. Product research</li> <li>3. Advertising research</li> </ol>



# SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Strategic management

Class: M.com 3<sup>RD</sup> Sem

Name of Assistant Professor: Ms.Ritu

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	September	<ol style="list-style-type: none"> <li>1. Introduction of strategic management: concept evolution and process of strategic management, levels and issues in strategic decision making</li> <li>2. School of thought of strategy formulation</li> <li>3. Establishment of strategic intent</li> </ol>	Oral Test	
2	October	<ol style="list-style-type: none"> <li>1. Vision, mission, goals and objective</li> <li>2. Identification of key success factor</li> <li>3. Concept of environment and its components</li> <li>4. Environmental scanning and appraisal</li> <li>5. Organisational appraisal</li> <li>6. SWOT analysis</li> <li>7. Corporate and business level strategies and tactics</li> </ol>	Group Discussions	<p>For assignment:-</p> <ol style="list-style-type: none"> <li>1. Vision, mission, goals and objective</li> <li>2. Identification of key success factor</li> </ol>
3	November	<ol style="list-style-type: none"> <li>1. Process of strategic choice and corporate level strategic analysis</li> <li>2. Business level strategic analysis</li> <li>3. Contingency strategy</li> <li>4. Strategic plan and strategic implementation</li> <li>5. Project and procedural implementation</li> <li>6. Resource allocation</li> <li>7. Organisational design and change</li> </ol>	Power Point Presentation	<p><u>For Test</u> :-</p> <ol style="list-style-type: none"> <li>1. Business level strategic analysis</li> <li>2. Contingency strategy</li> </ol> <p><u>For Assignment</u>:-</p> <ol style="list-style-type: none"> <li>1. Resource allocation</li> </ol>

				2. Organisational design and change
4	December to 9 January	<ol style="list-style-type: none"> <li>1. Leadership implementation and corporate culture</li> <li>2. Corporate politics and use of power</li> <li>3. Personal value and business ethics</li> <li>4. Functional implementation</li> <li>5. Marketing plan and policies</li> <li>6. Financial, personnel and operational plan and policies</li> <li>7. Strategic evaluation and control</li> <li>8. Techniques of strategic evaluation and control</li> <li>9. Revision</li> </ol>	Quiz	<p>Test:</p> <ol style="list-style-type: none"> <li>1. Functional implementation</li> <li>2. Marketing plan and policies</li> <li>3. Financial, personnel and operational plan and policies</li> </ol>

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Marketing management

Class: M.com 2<sup>nd</sup> Sem

Name of Assistant Professor: Ms.Monika Garg

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20 Feb to 28Feb	<ol style="list-style-type: none"> <li>1. Introduction of Marketing: Nature , significance and concepts of marketing management</li> <li>2. Marketing mix, Marketing Environment</li> </ol>	Oral Test	
2	March	<ol style="list-style-type: none"> <li>1. Consumer Behaviour</li> <li>2. Market Segmentation</li> <li>3. Marketing Research and Marketing Information</li> <li>4. Product Classification</li> <li>5. Product Mix Strategy</li> <li>6. Branding</li> <li>7. Packaging</li> <li>8. Labeling</li> <li>9. Product support services</li> </ol>	Group Discussions	For assignment:- <ol style="list-style-type: none"> <li>1. Market Targeting and Positioning</li> <li>2. Marketing Research</li> </ol>
3	April	<ol style="list-style-type: none"> <li>1. New product development process</li> <li>2. Product life cycle</li> <li>3. Marketing of services</li> <li>4. Pricing methods and strategy</li> <li>5. Distribution channel and physical distribution decisions</li> <li>6. Selection and management of distribution channel</li> <li>7. Retailing and wholeselling</li> <li>8. Promotion Mix strategies: Advertising, personal</li> </ol>	Power Point Presentation	<u>For Test :-</u> <ol style="list-style-type: none"> <li>1. Price determination</li> <li>2. Distribution channel</li> </ol> <u>For Assignment:-.</u> <ol style="list-style-type: none"> <li>1. Product Mix Strategy</li> <li>2. Product life cycle</li> </ol>

		selling, public relation and sales promotion		
4	May	<ol style="list-style-type: none"><li>1. Consumer protection</li><li>2. Social marketing and rural marketing</li><li>3. Online marketing and ethical aspects of marketing</li></ol>	Oral Test	Revision and Practice

## SUMMARY OF LESSON PLAN OF COMMERCE FACULT

Subject: Human Resource Management

Class: M.com 2<sup>nd</sup> Sem

Name of Assistant Professor: Ms.Mamta

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20 Feb to 28Feb	<ol style="list-style-type: none"> <li>1. Introduction of HRM: Concept, function, role of HR manager</li> <li>2. HRD vs. HRM, Challenges of HRM, VRS</li> <li>3. Workforce diversity</li> <li>4. Empowerment, Downsizing and HR information system</li> </ol>	Oral Test	
2	March	<ol style="list-style-type: none"> <li>1. HR Planning</li> <li>2. Job Analysis</li> <li>3. Recruitment and selection process</li> <li>4. Placement and induction</li> <li>5. Carrier development</li> </ol>	Group Discussions	For assignment:-  Job Analysis
3	April	<ol style="list-style-type: none"> <li>1. Concept of Training</li> <li>2. Role specific and competency based training</li> <li>3. Management development</li> <li>4. Performance appraisal</li> <li>5. Transfer and Promotion</li> <li>6. Methods of job evaluation</li> <li>7. Methods of wage payment and incentive plans</li> <li>8. Fringe benefits</li> </ol>	Power Point Presentation	<u>For Test :-</u>  <ol style="list-style-type: none"> <li>1. Job evaluation methods</li> <li>2. Fringe Benefits</li> </ol> <u>For Assignment:-.</u>  <ol style="list-style-type: none"> <li>1. Training</li> <li>2. Management development</li> </ol>
4	May	<ol style="list-style-type: none"> <li>1. Employee health and safety</li> <li>2. Employee welfare</li> <li>3. Grievance handling and redressal</li> <li>4. Industrial disputes</li> </ol>	Oral Test	Revision and Practice

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: International Marketing

class: M.com 4th Sem

Name of Assistant Professor: Ms.Santosh Garg

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20 Feb to 28Feb	<ol style="list-style-type: none"> <li>1. Introduction of International Marketing</li> <li>2. International Marketing Environment</li> <li>3. International Marketing segmentation</li> <li>4. International marketing entry strategies</li> </ol>	Oral Test	
2	March	<ol style="list-style-type: none"> <li>1. Major product decision</li> <li>2. Product standardization and adaptation</li> <li>3. International trade product life cycle</li> <li>4. New product development</li> <li>5. International pricing determination</li> <li>6. Delivery terms</li> <li>7. Transfer pricing</li> <li>8. Counter trade pricing</li> </ol>	Group Discussions	For assignment:-  <ol style="list-style-type: none"> <li>1. New product development</li> <li>2. International pricing determination</li> </ol>
3	April	<ol style="list-style-type: none"> <li>1. International distribution channel</li> <li>2. Management of overseas agents</li> <li>3. International distribution logistics</li> <li>4. Communication across countries</li> <li>5. Country of origin effect</li> <li>6. International marketing through internet</li> <li>7. Ecological concerns and international marketing ethics</li> </ol>	Power Point Presentation	<u>For Test :-</u>  International distribution logistics  <u>For Assignment:-</u>  <ol style="list-style-type: none"> <li>1. Communication across countries</li> <li>2. Country of origin effect</li> </ol>
4	May	<ol style="list-style-type: none"> <li>1. International tools promotion and planning</li> <li>2. Developing international promotion campaign</li> <li>3. Direct mail, sales literature, trade fair</li> <li>4. exhibition</li> </ol>	Oral Test	Revision and Practice

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Service Marketing

Class: M.com 4th Sem

Name of Assistant Professor: Ms.Santosh Garg

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20 Feb to 28Feb	<ol style="list-style-type: none"> <li>1. Introduction of service marketing</li> <li>2. Difference in Goods and service marketing</li> <li>3. Emergence of service economy</li> <li>4. Role of service sector</li> <li>5. Marketing challenges in service business</li> </ol>	Oral Test	
2	March	<ol style="list-style-type: none"> <li>1. Service mix and service marketing triangle</li> <li>2. Concept of design and classification of services</li> <li>3. Customer contact, service blueprint and service quality</li> <li>4. Definition of quality and standards</li> <li>5. Gap model and Servqual scale</li> </ol>	Group Discussions	For assignment:-  <ol style="list-style-type: none"> <li>1. Customer contact, service blueprint and service quality</li> </ol>
3	April	<ol style="list-style-type: none"> <li>1. Service Encounter as theatre and script</li> <li>2. Emotional labour and deviant employees</li> <li>3. Dysfunctional customer and critical incident technique</li> <li>4. Demand and capacity management</li> <li>5. Waiting and queuing</li> <li>6. Integrated marketing communication</li> <li>7. Corporate indemnity and branding services</li> <li>8. Monitoring and evaluating the services</li> <li>9. Service profit chain</li> </ol>	Power Point Presentation	<u>For Test :-</u>  <ol style="list-style-type: none"> <li>1. Demand and capacity management</li> <li>2. Waiting and queuing</li> </ol> <u>For Assignment:-</u>  <ol style="list-style-type: none"> <li>1. Integrated marketing communication</li> <li>2. Corporate indemnity</li> </ol>

				and branding services
4	May	<ol style="list-style-type: none"><li>1. Marketing of services with reference to financial services, hospitality services, education services, hotel and tourism and health services</li><li>2. Qualities associated with service leaders</li><li>3. Change management, evolution vs Turner of</li><li>4. Leadership potential climate and culture</li></ol>	Oral Test	Revision and Practice



## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Management Accounting

Class: M.com First Year

Name of Assistant Professor: Mrs. Suman Garg

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	Oct.	<p><b>Unit 1.</b> meaning, objectives, nature and scope of Management Accounting, difference between cost accounting and Management Accounting, cost control, cost reduction.</p> <p>budgeting and budgetary control: objectives, Merit and limitations, fixed and flexible budgets.</p> <p>zero based budget.</p> <p>programming and performance budgeting.</p> <p><b>Unit 2.</b> standard costing meaning advantages, limitations, applications.</p> <p>Unit 3. absorption and variable costing.</p>	Oral Test	Introduction, meaning, nature, scope.
2	Nov.	<p>Unit 2. variance analysis- material, labour, overheads and sales variation, disposition of variances, control ratios.</p> <p><b>Unit 3.</b> Cost volume profit analysis, profit volume ratio, break even point- algebraic graphic methods, angle of incidence, margin of safety, determination of post in difference point.</p> <p><b>Unit 4.</b> decision making: process, concept of relevant Cost and benefits, various short term decision making situations.</p>	Written Test presentation	<p><u>For Test</u> :- budgetary control</p> <p>For assignment: absorption and marginal costing</p>
3	Dec.	<p><b>Unit 4.</b> profitable product mix, acceptance or rejection of special offer, make or buy decisions, addition or elimination of a product line, sale or process</p>	Written test presentation	<u>For Test</u> : variance analysis

		<p>further, operate or shutdown, Pricing decision: major factor influencing pricing decisions, various method of pricing <b>Unit 5.</b> responsibility accounting: concept, significance, different responsibilities centre, divisional performance measurement</p>		<p><u>For Assignment:- standard costing</u></p>
4	Upto 9 Jan	<p><b>Unit 5.</b> Transfer pricing value chain analysis, activity base accounting target and life cycle costing</p>	Oral Test and Written	For test : unit 5 <sup>th</sup>

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Principles of Management

Class: M.com First Year

Name of Assistant Professor: Mrs. Meenakshi

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	Oct.	<p><b>Unit 1.</b> concept, management, functions, coordination, essence of managership, evolution of Management thoughts: classical approach, Neo classical approach, modern approach, MBO and Reengineering.</p> <p><b>Unit 2.</b> types of plan, strategic planning, process, importance, limitations, environmental analysis and diagnosis, concept &amp; components decision making, process, perfect rationality and bounded rationality, techniques.</p>	Oral Test	Evolutions of Management thoughts
2	Nov.	<p><b>Unit 2.</b> internal and external environment importance and techniques.</p> <p><b>Unit 3.</b> Organising: concept and process of organising: an overview, span of management, different type of authority (line staff and functional), centralisation and decentralization, delegation of authority, formal and informal structure, network organisation</p> <p><b>Unit 4.</b> staffing</p>	Written Test presentation	<p><u>For Test</u> :- planning</p> <p>For assignment: ce and process of planning</p>
3	Dec.	<p><b>Unit 4.</b> motivation leadership</p>	Written test presentation	<u>For Test</u> : different type of authority

		communication <b>Unit 5.</b> controlling: concept, process, limitations, principles of effective control, major techniques of controlling, ratio analysis, ROI, Budgetary Control.		<u>For Assignment:- major technique of controlling</u>
4	Upto 9 Jan	<b>Unit 5.</b> Emerging issues in management revision	Oral Test and Written	For test : unit 5 <sup>th</sup>

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Income Tax law and practices

Class: M.com Final Year

Name of Assistant Professor: Mrs.Santosh Garg

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	24 Aug. to 30 sep.	<p><b>Unit 1.</b> income, agriculture Income, person, assessee, assessment year, previous year, gross total income, total income, maximum margin rate of tax, permanent account number, residential status, scope of total income on the basis of residential status, exempted income under section 10.</p> <p><b>Unit 2.</b> Income from house property.</p>	Oral Test	Exempted income under section 10
2	Oct.	<p><b>Unit 2.</b> income from salaries.</p> <p><b>Unit 3.</b> profit and gain of business or profession, Capital gain.</p>	Written Test presentation	<p><u>For Test</u> :- agriculture Income &amp; income from house property</p> <p>For assignment: income from capital gain</p>
3	Nov.	<p><b>Unit 4.</b> income of other persons included in assessee's total income. aggregation of income, set off and carry forward of losses. Deductions from gross total income. Rebate and relief. Computation of total income of individuals. computation of total income of firms.</p>	Written test presentation	<p><u>For Test</u> : profit and gain of business or profession</p> <p><u>For Assignment:-</u> clubbing of income, set off and carry forward of losses</p>

		Tax liability of individual. text liability of firms.		
4	1 Dec. to 9 Jan.	<b>Unit 4.</b> Five leading case decided by Supreme Court. <b>Unit 5.</b> filling of Return: manually, online filling of Return of income. TDS. provision and procedure of compulsory online filling of return for specified assesses. Revision	Oral Test and Written	For test : deductions from gross total income and income of firms

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Corporate Tax Planning

Class: M.com Final Year

Name of Assistant Professor: Mrs. Mamta

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20Feb to 28Feb	<b>Unit 1.</b> Introduction: Tax planning, Tax Management, Tax Avoidance, Tax Evasion	Oral Test	Tax planning .
2	March	<b>Unit 1</b> Corporate Tax in India, Types of companies, residential status of companies and tax incidence, tax liability and minimum alternative tax, tax on distributed profits. <b>Unit 2.</b> Tax planning with reference to setting up a new business, location, and nature of business, Forms of organization, tax planning with reference to capital structure, Dividends bonus shares, Tax planning with reference to sale of scientific research assets.	Written Test	<u>For Test</u> :- 1 <sup>st</sup> unit For assignment:- Tax planning, Tax Management.
3	April	<b>Unit 3.</b> tax planning with reference to specific management: make or buy, own or lease, repair or replace. tax planning with reference to employee remuneration, receipts of insurance compensation, slump sale. <b>Unit 4.</b> Double taxation Relief, transfer pricing advance ruling, advance pricing agreement	Written test of 2 <sup>nd</sup> and 3 <sup>rd</sup> unit Oral test	<u>For Test</u> :-Unit : 2 <sup>nd</sup> Unit : 3 <sup>rd</sup>  <u>For Assignment</u> :- Forms of organization
4	May	<b>Unit 5.</b> Amalgamation Demerger, Conversion of sole proprietary concern/partnership firm into company Conversion of company into LLP Transfer of assets between holding and subsidiary company	Oral Test and Written Test of 5 <sup>th</sup> unit.	For test : unit 5 <sup>th</sup>

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Organizational behavior

Class: M.com First Year

Name of Assistant Professor: Mrs. Ritu

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20Feb to 28Feb	<b>Unit 1.</b> Introduction: concept and significance. human relation and organisationalbehaviour, historical development, meaning and features of OB, scope of OB, emergence of HR and OB,	Oral Test	Kinds and Importance of W.C.
2	March	<b>Unit 1.</b> approaches to organisationalbehaviour, determinants of organisationalbehaviour, significance of OB. <b>Unit 2.</b> attitude: meaning components function formation, Changing of attitude <b>Unit 3.</b> learning: concept, features, theories of learning, modelling, shaping behaviour, learning and organisationalbehaviour <b>Unit 5.</b> conflict type of conflict, features, source pattern.	Written Test presentation	<u>For Test</u> :- approaches of organisationalbehaviour  For assignment:- meaning and theories of learning
3	April	<b>Unit 3.</b> perception nature and importance of perception, meaning and process of perception perceptual selectivity,	Written test presentation	<u>For Test</u> : learning and attitude



		<p>factors affecting, managerial implication of perception.</p> <p><b>Unit 4.</b> group dynamics: meaning, components of group dynamics, group norms, group role, group status, group size, group leadership, group composition, group cohesiveness: determinants and consequences of group cohesiveness, relationship between group cohesiveness and productivity.</p> <p><b>Unit 2.</b> personality: concept of personality major determinants of personality, theories of personality, major personality attributes influencing organisational behaviour.</p>		<p><u>For Assignment:- major attributes of personality</u></p>
4	May	<p><b>Unit 5.</b> transactional analysis: introduction, concept, scope, analysis of self awareness, ego states, life position, games, stroking, benefit of transactional analysis.</p>	Oral Test and Written	For test : unit 5 <sup>th</sup>

## SUMMARY OF LESSON PLAN OF COMMERCE FACULTY

Subject: Financial Management

Class: M.com First Year

Name of Assistant Professor: Mrs. Monika Garg

S.No.	Month	Topic /Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to students
1	20Feb to 28Feb	<b>Unit 1.</b> Introduction: goals and functions of financial management, finance and other business functions, financial planning: objectives, benefits, guidelines, factors affecting financial planning, estimation of financial requirement .	Oral Test	
2	March	<b>Unit 1.</b> capitalisation: over capitalisation, under capitalisation, time value of money. <b>Unit 2.</b> cost of capital: meaning and importance, cost of different sources of finance, weightage average cost of capital. leverage: operating leverage financial leverage combined leverage. <b>Unit 3.</b> capital structure: features and factors affecting capital structure, ideal capital structure.	Written Test presentation	<u>For Test</u> :- Unit 1  For assignment: cost of capital
3	April	<b>Unit 3.</b> theories of capital structure. dividend decisions: theories of dividend decisions, factors affecting, stability of dividend, legal and procedural aspect of dividend, forms of dividend. <b>Unit 4.</b> capital budgeting: process, importance, complications,	Written test presentation	<u>For Test</u> : capital structure  Assignment: theories of capital structure

		investment analysis: various methods. risk and uncertainty, capital Rationing.		
4	May	<b>Unit 5.</b> corporate restructuring: merger, acquisition, amalgamation, takeover, corporate liquidation and failures.	Oral Test and Written	For test : unit 5 <sup>th</sup>