

LESSON PLAN

2023-2024

SR NO.	NAME
1	Mr. Ishwar Singh
2	Dr. Sunita Arora
3	Ms. Manisha
4	Ms. Ritu
5	Ms. Reena Rani
6	Ms. Nirmal
7	Ms. Sonu Yadav
8	Ms. Shalini
9	Dr. Roma
10	Ms. Nisha Chhaunker
11	Ms. Ambika Sangwan
12	Ms. Seema Chaudhary
13	Dr. Priyanka Ostwal
14	Ms. Shammi Kumari
15	Ms. Poonam
16	Ms. Reetika Bhardwaj
17	Dr. Monika Rani
18	Ms. Chitra Singh
19	Ms. Megha Bansal
20	Dr. Babita Jaiswal
21	Ms. Jyoti Nirban
22	Ms. Pushpa Kumari
23	Ms. Pooja Rani
24	Ms. Reena Kumari
25	Ms. Seema Singh
26	Ms. Anu Gupta
27	Dr. Meenakshi Ahlawat
28	Ms. Preeti Sherval
29	Ms. Rani Kumari
30	Dr. Naina Vohra

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- odd)

Name of the Teacher: Ishwar Singh

Class: B.Com Hons. Sem -5th

Section: NA

Name of Subject: Investment Analysis

Month	Topics/ Chapters
Aug	Investment: Meaning, nature and process. Investment avenues, and concept
Sep	Measurement of Investment risk and return; Identification of Investment Opportunities, Speculation, Gambling and Investment activities. Question to be discussed. Presentations to be provided for above topics. Group Discussion
Oct	Efficient Market theory or Hypothesis. Technical Analysis: Dow theory, Charting techniques, volume indicators. Question to be discussed. Assignment to be provided for above topics. Test to be conducted.
Nov	Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis. Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).
Dec	TEST. REVISION.


Signature:

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Ishwar Singh

Class: M.COM

Sem- 3RD SEMESTER

Section: N.A.

Name of Subject: PORTFOLIO MANAGEMENT; Paper Code: 17MCO23C1

Month	Topics/ Chapters
AUGUST	Portfolio: Meaning and Benefits, Rationale of Diversification in Investments, Portfolio Risk and Return: Meaning and Measurement
SEPTEMBER	Strategic Asset Allocation, Portfolio Selection: Markowitz's model (Efficient Market Frontier); Risk less lending and Borrowings. Sharpe's Single Index Model: Empirical Analysis and Sharpe's Optimal Portfolio. Capital Asset Pricing Model (introduction, assumptions). Questions and assignment shall be given to students after discussing chapters with them.
OCTOBER	CAPM (including SML and CML): Assumptions, Empirical evidence on CAPM (with numerical) and Limitations. Factor Models: Arbitrage Pricing Theory; Performance Evaluation: Treynor Ratio, Sharpe Ratio, Jensen Ratio, Performance Evaluation: M2 Measure, Style Analysis, Risk Adjusted Measures of Return: Techniques of Portfolio Revision Behavioural Finance: Heuristic-Driven Biases, Frame Dependence, Emotional and Social Influences and Market inefficiency Questions and assignment shall be given to students after discussing chapters with them
NOVEMBER	: Strategies of the Great Masters: Benjamin Graham, Warren Buffett, John Templeton, Peter Lynch, George Soros, David Dreman, Charles Ellis and Indian Money Monarchs. Basic guidelines for Investment Decisions. Strategies of the Great Masters: Benjamin Graham, Warren Buffett, John Templeton, Peter Lynch, George Soros, David Dreman, Charles Ellis and Indian Money Monarchs; Basic guidelines for Investment Decisions. Questions and assignment shall be given to students after discussing chapters with them. Test
DECEMBER	Revision and Test



Signature

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- odd)


Name of the Teacher: Ishwar Singh

Class: B.Com Pass Sem -5th

Section: B

Name of Subject: Investment Analysis

Month	Topics/ Chapters
Aug	Investment: Meaning, nature and process. Investment avenues, and concept
Sep	Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities. Question to be discussed. Presentations to be provided for above topics. Group Discussion
Oct	Efficient Market theory or Hypothesis. Technical Analysis: Dow theory, Charting techniques, volume indicators. Question to be discussed. Assignment to be provided for above topics. Test to be conducted.
Nov	Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis. Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).
Dec	TEST. REVISION.


Signature:

**Govt. College for Girls, Sector-14, Gurugram
Department of Commerce**

Lesson Plan (Session- 2023-2024)

Name of Subject: Company Law 1

Class: B.Com (Hons.) Semester- 3rd

Name of the Teacher: Dr. Sunita Arora

Month	Topics/ Chapters
Jul-23	Orientation
Aug-23	Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil
Sep-23	Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration, doctrine of ultra- vires, Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management
Oct-23	Formation of Company: - Promotion of company; a Functions of promoter; a importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters, Pre- incorporation contracts, Incorporation and commencement of Business. Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences
Nov-23	Borrowing Powers, Debentures and Charges.

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Session- 2023-2024)
Class: B.Com (Pass) Semester- 3 Section: B
Name of Subject: Corporate Law
Name of Teacher: Dr. Sunita Arora

Month	Topics/ Chapters
Jul-23	Orientation
Aug-23	Company- Meaning and Characteristics; Features of company; Types of companies, Company: Advantages and disadvantages of incorporation; Lifting of corporate veil; Formation of Company: - Promotion of company; Functions of promoter; importance of promoter
Sep-23	Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Test Prospectus: - definition: Public offer contents: misleading prospectus and its
Oct-23	Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management. Assignment
Nov-23	Borrowing Powers; Debentures and Charges. Test and Revision



Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Session- 2023-24)

Class: M.Com Semester- 1st

Name of Subject: Managerial Economics

Teacher's Name: Dr. Sunita Arora

Month	Topics/ Chapters
Aug-23	Nature and significance of managerial economics. Demand Analysis Demand and Elasticity of Demand: Demand estimation for major consumer durable and non-durable products. Demand forecasting techniques.
Sep-23	Production analysis and cost analysis. Production functions in short run and long run. Cost concepts, Cost behavior in short run and long run.
Oct-23	Price Determination Under Different Market Conditions Characteristics of different market structures. Price determination and firm's equilibrium under perfect competition, monopoly & discriminating monopoly, monopolistic competition, and oligopoly.
Nov-23	Business Cycles: Nature and phases of business cycle, theories of business cycle- psychological, profit, monetary, innovation, Cobweb, Samuelson, and Hicks theories. Inflation Definition, characteristics, and types. Inflation in terms of demand-pull and cost-push factors. Effects of inflation.

Sun

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24, Session- Odd)

Name of the Teacher: Manisha

Class: B.Com (H) Sem- 5th Sem

Section:

Name of Subject: Financial Management

Month	Topics/ Chapters
July, 2023	Introduction: Meaning, functions of Financial Management
Aug. 2023	Scope and objectives:- Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization Financial Planning: Over capitalization and under capitalization. Test in 3rd week of topic covered till 15th of August.
Sept,2023	Cost of capital: Significance and determination. Computation of cost of specific source of Finance: Cost of Equity Share Capital, Cost of Retained Earning. Computation of Weighted Average Cost of Capital: Book Value Weights, Practice of practical problems
Oct,2023	Leverage analysis: Operating, financial and composite leverage; ABIT-EPS Analysis. Capital Structure: Meaning, theories:- Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy, determinants.
Nov,2023	Working Capital Management: Cash management, Receivable management and inventory management. Dividend Decisions: Meaning; types, determinants, Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy. Considerations in dividend policy, stability of dividends, forms of dividend.
Dec,2023	Revision, Test and Assignment.

Manisha

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

**Govt. College for Girls, Sec-14, Gurugram
Department of Commerce**

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: **Manisha**
 Class: **B.Com (Pass)** Sem- **5th Sem**
 Section: **A and C**
 Name of Subject: **Accounting for Management**

Month	Topics/ Chapters
July, 2023	Management Accounting – Meaning of management accounting, features, scope
Aug. 2023	Management Accounting – Functions, accounting principles of mgt. a/c, advantages and limitations Mgt Accountant – functions & responsibilities and requisites, controller – functions and duties, treasurer, difference between financial accounting, management accounting and cost accounting, tools used in mgt. accounting Financial statements – meaning, definitions, features Types of financial statements, nature, importance & limitations of financial statements. Test in 3rd week of topic covered till 15th of August.
Sept.2023	Performa of balance sheet and profit & loss account, relationship between profit & loss account and balance sheet, process, types, objects, importance of financial analysis. Methods of financial analysis – Comparative financial statements – Theory & Practical Common size statements and trend analysis – Theory and Practical Financial planning – Meaning, definition, objectives, types, procedures, features, factors, significance, limitations of financial planning, determination of financial need of business
Oct.2023	Capital budgeting – Meaning, definition, nature, characteristics, importance, techniques – ARR, Payback method Techniques of capital budgeting – Cash Flow Criteria-Net present value method, Profitability index method, Internal Rate of return method – Theory & Practical Capital Rationing – Meaning, definition, practical problems Cash Flow Statements – Meaning, objectives, uses, limitations, difference between cash flow statements and cash budget, procedure of preparing cash flow statements. Classification of cash flows – Cash flow from operating activities, investing activities, Financing activities, Format of cash flow statement – Direct method, indirect method Practical problems of Cash Flow Statements
Nov.2023	Ratio Analysis – Meaning, Objectives, advantages, limitations, classifications of ratio – liquidity ratio – current ratio, quick ratio– Theory and Practical Solvency, leverage or capital structure ratio – debt equity ratio, proprietary ratio, capital gearing ratio, activity ratios – stock turn over, debtor turn over, creditors turn over, fixed assets and working capital turn over – Theory and Practical. Profitability ratios - gross profit ratio, net profit ratio, operating ratio, expenses ratio, return on capital employed, return of shareholder's fund– Theory and Practical.
Dec.2023	Revision, Test and Assignments

Manisha

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

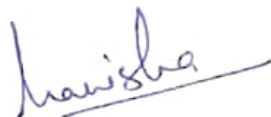
Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24, Session- Odd)

Name of the Teacher: Manisha
Class: M.COM Sem- 1st Sem

Name of Subject: Organisational Behavior

Month	Topics/ Chapters
Aug. 2023	Organizational Behavior: Concepts and Significance; Human Relations and Organizational Behavior – Historical Development of Organizational Behavior; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organizational Behavior; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organizational Behavior; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organizational Behavior; Significance of OB; Criticism.
Sept. 2023	Personality: Concept of Personality; Major Determinants of Personality; Biological Contribution; Socialization; Culture; Situational Factors; Major Personality Attributes influencing Organizational Behavior; Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories; Holistic Theories; Personality and Organizational Behavior. Perception: Nature, Importance and process of Perception; Perceptual Selectivity; Internal Factors; External Factors; Distortion in Perception; Managerial Implications of Perception; Managing the Perception Process.
Oct. 2023	Learning: Introduction; Theories of Learning; Classical Conditioning Theory; Operant or Instrument Conditioning Theory; Cognitive Learning Theory; Social Learning Theory; Modeling; Shaping Behavior; Learning and Organizational Behavior or Significance of Learning.
Nov. 2023	Group Dynamics: Concept; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity. Organizational Change and Development.
Dec. 2023	Revision, Test and Assignment.



Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- ODD)

Name of the Teacher: RITU

Class: M.Com Sem-1st

Section: N.A.

Name of Subject: Management concepts

Month	Topics/ Chapters
Aug	Management concept, Managerial skills. Managerial Functions: Planning –concept, significance, types; Question Answers to be discussed.
Sep	Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Organizing-concept, principles, theories. Types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; coordinating; control- nature, process, and technique. Assignment to be provided for above topics. Group Discussion
Oct	Motivation: Process of motivation; Theories of motivation- need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory. Leadership: concept; Leadership styles. Question Answers to be discussed. Assignment to be provided for above topics.
Nov	Theories- trait theory, behavioral theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership. Interpersonal and Organisational communication: concept of two-way communication; communication process; Barriers to effective communication types of organisational communication, improving communication, transactional analysis in communication. Question Answers to be discussed. Presentations to be provided for above topics. Test to be conducted. REVISION
Dec	Revision

Ritu

Signature:

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- ODD)

Name of the Teacher: Ritu

Class: B.Com Hon's Sem -1st

Section: N.A.

Name of Subject: Business Organisation

Month	Topics/ Chapters
Aug	Foundation of Indian Business spectrum of Business Activities, Manufacturing and service Sectors. India's experience of globalization, liberalization and privatization. Multinational corporations and Indian transnational Enterprises. Question Answers to be discussed. Quiz
Sep	Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan. Question Answers to be discussed. Group Discussion.
Oct	Functional aspects of business-I: Administrative: Choice of a suitable form of business ownership. Starting and operating small venturing enterprises Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. Question Answers to be discussed. Assignments and Presentations to be provided for above topics.
Nov	Functional Aspect of business-II Marketing: marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, financial management and securities markets, risk management and insurance. (e) human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation). Question Answers to be discussed. Assignments to be provided for above topics. Test to be conducted. REVISION
Dec	Revision


Signature:

Government College for Girls, Sector- 14, Gurugram
Lesson Plan
Academic Session- 2023-24, Semester: Odd
B.Com (H) Vth Semester
Entrepreneurship and Small Scale Business
Name of Assistant/ Associate Professor: RITU

Month:	Topics/ Chapters to be covered
Jul	Introduction of Entrepreneur, Entrepreneurship,
Aug	Entrepreneurship, Environment, Small Business, Assignment Developing Entrepreneurial Competencies
Sep	Promotion and Development of Entrepreneurship Entrepreneurial Motivation, Group Discussion. Entrepreneurship Opportunities: Identification and Selection Entrepreneurial Opportunities in Contemporary Business Environment
Oct	Setting up a new venture, Assignment Project Report, Market Survey, Group discussion Managerial roles and functions in a small business Production and Operations Management, Managing Business Growth
Nov	Issues in Small Business Marketing, Presentation Incentives and Subsidies Presentation Institutional Support, Test, Revision
Dec	Revision of Syllabus


Signature:

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Session- 2023-2024)

Class: B.Com (Pass)

Semester- 3

Section: A & D

Name of Subject: Corporate Law

Name of Teacher: Reena Rani

Month AS: B	Topics/ Chapters
Jul-23	Orientation
Aug-23	Company- Meaning and Characteristics; Features of company; Types of companies, Company: Advantages and disadvantages of incorporation; Lifting of corporate veil; Formation of Company: - Promotion of company; Functions of promoter; importance of promoter
Sep-23	Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Test Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their
Oct-23	Alteration; doctrine of ultra- virus. Articles of Association: - Meaning; contents; alteration of articles of association;
Nov-23	Borrowing Powers; Debentures and Charges. Test and Revision
Dec.23	Revision

Signature of Assistant Professor

lesson plan: cost accounting B.Com pass 5th sem(2023-24) Sec. C&F
Reena Rani ,Department of commerce,GCG,Sec. 14, Gurugram

Month	Topics/ Chapters
July/Aug	Cost Accounting: Meaning, nature
July/Aug	Cost Accounting:scope and limitations; Concept of cost- elements and types, inventory control techniques ,Unit Costing. Test & Assignment
September	Pricing of issue of inventory/material ,Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans.Overheads: Meaning, Classification Test & Assignment
October	Allocation, Apportionment and Absorption ofoverheads.,machine hour rate, Test & Assignment
November	unit costing,Reconciliation of cost and Financial Accounts ,Test & Assignment
December	Revision

SIGNATURE

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Govt College for Girls, Sec 14, Gurugram
Lesson Plan

Principles of Marketing , BCH 3.05

B.Com 3rd (HONS)

Academic Session : 2022-23

Ms. Nirmal

Assistant professor (Dept Of Commerce)

JULY : 2023

Introducing students to the subject's contents and Lesson plan . Marketing: introduction
Meaning and explain with different authors' views .

AUGUST:2023

Nature, Scope, Importance; Marketing Concept: Traditional and Modern; Marketing
Management .Marketing Mix., Marketing Environment . test will be taken .

SEPTEMBER :2023

Consumer Behaviour: Nature, Scope and Significance. Market Segmentation: Concepts,
Importance, Basis of Segmentation, Reason for Development; Market Strategies: Advantages
and Disadvantages; test will be taken .

OCTOBER:2023

Pricing: Meaning, Importance, Factors Affecting Pricing; Sale Promotion: Meaning and
Methods, promotion Mix. ,Advertising. Publicity and public relations. Product: Concept,
Importance and Classification; Product Mix Strategies; test will be taken

NOVEMBER :2023

Product life cycle, New product development process. Branding and Packaging; Labelling.
Distribution channel : concept ,role types and factors affecting choice of a distribution
channel. Physical Distribution : Logistics , Assignment .

DECEMBER: 2023

Test , Revision of Syllabus

Nirmal

Govt College for Girls, Sec 14, Gurugram
Lesson Plan
Financial Market Operation , CODE : 5.04
B.Com 5th (A and E)
Academic Session : 2022-23
Ms. Nirmal
Assistant professor (Dept Of Commerce)

JULY: 2023

Introducing students to the subject's contents and Lesson plan: Define financial markets and its operation , Overview of Indian Financial system

AUGUST: 2023

Acceptance houses and discount houses . Indian Money market , Call money market .class Test will be taken

SEPTEMBER : 2023

Capital Market : Primary Market, Secondary Market, Listing procedure, Public Issue, Pricing and Marketing, Stock exchange : OCTEI and NSE. Class test.

OCTOBER : 2023

SEBI : introduction ,role its powers , objectives scope and functions. Investors Protection: Grievances concerning stock exchange and dealings and their removal. Class test

NOVEMBER: 2023

Functionaries of Stock Exchange: Brokers , sub Brokers , Market Maker Jobbers portfolioc consultants, institutional investors, depository .Merchant Banking: functions and roles .class test. Credit Rating

DECEMBER: 2023

Development Banks Mutual funds . assignment and presentations . Assignment and presentations SEBI guidelines , Revision and Test.

Suggested Readings:

Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.

Nirmal

Govt College for Girls, Sec 14, Gurugram
Lesson Plan
Marketing Concept & Decisions , 16MCO21D3

M. Com 3rd
Academic Session : 2022-23
Ms. Nirmal ,Assistant professor (Dept Of Commerce)

JULY : 2023

Introducing students to the subject's contents and Lesson plan, meaning of key words
Concept,

AUGUST : 2023

Nature, Introduction, Concept, Nature, Scope and importance of marketing. Value Delivery.

SEPTEMBER: 2023

value chain, core competencies. Strategic Marketing Planning , Market Analysis and
selection, Marketing environment-micro and macro, market segmentation and targeting ,
buyers' behaviour, consumer decision and process. Creating customer value

OCTOBER: 2023

Product decisions. Concepts of product, Classification of Products New product development
and consumer adoption process. Pricing decisions. Factors affecting decisions.

NOVEMBER: 2023

Pricing policies and strategies. Promotion decisions. Communication Process. Promotion
mix, advertising, personal selling, sales promotion. Promotion mix, advertising, personal
selling, sales promotion. Advertising effectiveness

DECEMBER: 2023

Distribution channels and physical distribution decisions. Retailing and wholesaling
decisions. Revision of syllabus and test.

Suggested Readings:

1. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education.
Indian edition.

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: SONU YADAV
Class: B.Com (Pass) Sem- 3
Section: C
Name of Subject: Corporate Law

Month	Topics/ Chapters
JULY	Company- Meaning and Characteristics; Features of company;disadvantages of incorporation; Lifting of corporate veil; , Assignment
AUGUST	Types of companies Formation of Company: - Promotion of company; Functions of promoter; importance of promoter TEST
SEPTEMBER	Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Test Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.
OCTOBER	Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.Assignment
NOVEMBER	Borrowing Powers; Debentures and Charges. Test and Revision
DECEMBER	REVISION

Signature of Assistant Professor



Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24 , Session-ODD)

Name of the Teacher: Sonu Yadav

Section: D

Name of Subject: HUMAN RESOURCE MANAGEMENT

Month	Topics/ Chapters
July	Introduction to Human Resource Management: Definition, Importance
August	Objectives and scope of Human Resource Management (HRM) Functions, Qualification and Qualities of Human Resource manager in our organization. Evolution and Growth of Human Resource Management (HRM) India. Recruitment: - Meaning, Steps in recruitment policy, sources and modes, Factors of recruitment. Test & Assignment
September	Selection: - Meaning, Essentials of Selection Procedure, Stages. training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Wages: - Meaning, Objective and Theories of wages, Test & Assignment
October	Methods of wage Programme: - Time wages and Piece wages methods. Concept of wages: - Fair, Minimum and Living wage, Factors determining wage structure. Wage Incentives: - Concept, Need and Importance of Incentives, Special Incentives, Partnership and Essentials of Ideal Incentives system. Test & Assignment
November	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Industrial Relations: - Concept, Importance and Objectives of industrial relations, test, Contents, Participants of Industrial relation, good Industrial relation Programme. Test & Assignment
December	Revision

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year 2023-24, Session-ODD)

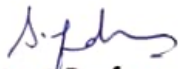
Name of the Teacher: SONU YADAV

Class: B.Com (PASS) SEM III

Section: A

Name of Subject: Basics of Retailing (BCH-1.01)

Month	Topics/ Chapters
July/August	Introduction:-Nature and Scope of Retailing ,It's Importance and Growth prospects in India
September	Present size along with future of Retailing, Career options in Retailing and technology Induction, Types of Retailing, Revision and Assignment
October	Retailing Stores along with Retailing Formats in India,Cash and Carry Business :- It's Scope and Future Prospects, Retailing Concepts along with Various Retailing Models, Assignment
November	Management of Retailing Operations and Retailing Management. Total Performance Model,Retail Planning, Revision
December	Developing Retailing Strategies. Revision and Test.



Signature of Assistant Professor

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Govt. College For Girls, Sec. 14, Gurugram
Department of Commerce
Lesson-Plan 2023-24, Semester-Odd

Name of the Teacher: Shalini

Class: B. Com. (Pass)

Semester: 5

Section: D, C

Subject: Taxation Law-I

Month	Topic
July, Aug. 2023	Income Tax: An introduction and important definitions, Agricultural Income, Residence status and incidence of Tax Liability, Exempted Incomes.
Sep. 2023	Income from Salaries including retirement benefits, Income from House Property
Oct. 2023	Profit and gains from Business and Profession, Depreciation, Income from Capital Gains
Nov. 2023	Income from Other Sources, Set off of Losses, Clubbing of Income, Deductions

Shalini

Signature of the Assistant Professor

Govt. College For Girls, Sec. 14, Gurugram
Department of Commerce
Lesson-Plan 2023-24, Semester-Odd

Name of the Teacher: Shalini

Class: B. Com. (Hons.)

Semester: 1

Subject: Business Communication

Month	Topic
July, Aug. 2023	Essentials of Business Communication, Basic patterns of business message
Sep. 2023	Writing process, Directness and indirectness in news and messages of all types, sales messages, Persuasion
Oct. 2023	Writing a Project-report, Field-work visit report, Business Negotiations, E-correspondence
Nov. 2023	Spoken English for business communication: Presentation of plans- Objectives, speech, preparation, mode of delivery, Addressing the audience, Oral Talking. Strategies to overcome barriers in speech

Shalini

Signature of the Assistant Professor

Govt. College For Girls, Sec. 14, Gurugram
Department of Commerce
Lesson-Plan 2023-24, Semester-Odd

Name of the Teacher: Shalini

Semester: 3

Class: M. Com.

Subject: Advanced Cost Accounting

Month	Topic
July, Aug. 2023	Inventory System: Turnover of Material, ABC analysis, VED analysis, JIT
Sep. 2023	Material Requirement Planning MRP-I, MRP-I and Inventory Management, Zero Inventory System. MRP-II, ERP
Oct. 2023	Process Costing: Work in Progress, Inter-process profits, Joint and By-products
Nov. 2023	Cost Records: Integral system and Non-integral system, Uniform Costing, Back Flush Costing, Back Flush Costing in JIT system, Lean Accounting

Shalini

Signature of the Assistant Professor

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan

Session- 2023-24 Semester(Odd)

Name of the Teacher: Dr. Roma

Class: B.com(Pass) Semester-3rd

Section: A & F

Name of Subject: Corporate Accounting-I

Month	Topics/ Chapters
July	Share capital :Meaning,Types,Accounting Treatment of issue,Accounting treatment of call in arrear,call in advance and over subscription of shares.
August	Forfeiture of shares, Re issue of forfeited shares,Buy back of shares;sweat equity shares. Test
September	Redemption of preference shares. Debenture : Meaning,types,Issue of Debenture. Methods of Redemption of Debentures, Redemption of Debentures : numerical problems Doubt session and Test
October	valuation of Goodwill : Features of Goodwill,Factors Affecting the value of Goodwill,Methods of valuation of Goodwill ,Numerical problems Valuation of Shares : Methods of valuation of shares.valuation of Shares :Numerical problems
November	Profit or Loss Prior to Incorporation and Subsequent to Incorporation. Doubt Classes and Assignment Final accounts of companies :preparing Balance Sheet and statement of profit and loss;Surplus a/c Final accounts of companies :
December	Revision

[Handwritten Signature]

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Dr. Roma

Class: B.Com (Pass) Sem- 5th Sem

Section: D

Name of Subject: Accounting for Management

Month	Topics/ Chapters
July ,2023	Management Accounting – Meaning of management accounting, features, scope
Aug, 2023	Management Accounting – Functions, accounting principles of mgt. a/c, advantages and limitations Mgt Accountant – functions & responsibilities and requisites, controller – functions and duties, treasurer, difference between financial accounting, management accounting and cost
Sept,2023	Performa of balance sheet and profit & loss account, relationship between profit & loss account and balance sheet, process, types, objects, importance of financial analysis. Methods of financial analysis – Comparative financial statements – Theory & Practical Common size statements and trend analysis – Theory and Practical
Oct,2023	Capital budgeting – Meaning, definition, nature, characteristics, importance, techniques – ARR, Payback method Techniques of capital budgeting – Cash Flow Criteria-Net present value method, Profitability index method, Internal Rate of return method – Theory &Practical
Nov,2023	Ratio Analysis – Meaning, Objectives, advantages, limitations, classifications of ratio – liquidity ratio – current ratio, quick ratio– Theory and Practical Solvency, leverage or capital structure ratio – debt equity ratio, proprietary ratio, capital
Dec,2023	Revision, Test and Assignments



Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Dr. Roma

Class: M.Com Sem- 1St Sem

Section: D

Name of Subject: Accounting for Managerial Decisions

Month	Topics/ Chapters
July ,2023	
Aug, 2023	Management Accounting: Meaning, objectives, nature, Tools & techniques of management accounting Installation of management accounting system; Role of management
Sept,2023	Responsibility Accounting and Divisional Performance Measurement: Meaning, significance and fundamental aspects of responsibility accounting; Responsibility centers; Divisional performance evaluation: Measures of performance - Return on Investment vs. residual Income; Methods and Problem of transfer pricing.
Oct,2023	Budgeting: Essentials of budgeting; Kinds of budgets; Budgetary control; Zero-base budgeting. Standard Costing and Variance Analysis: Types of standards, Setting of standards and their revision; Variance analysis – Material, labour and overheads, control of variances.
Nov,2023	Marginal Costing and Break-even Analysis: Concept, Marginal costing versus absorption costing, Preparation of income statements, Break-even analysis & Cost-Profit- volume analysis; Composite break- even-point, managerial applications of marginal costing.
Dec,2023	Revision, Test and Assignments



Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Nisha Chhaunker
Class: B.Com (Pass) Sem- 5th Sem
Section: A and E
Name of Subject: Cost Accounting

Month	Topics/ Chapters
July/August 2023	cost Accounting :an introduction, cost element,concept and classification, assignment
Sept,2023	material cost Accounting, material cost control: concept and techniques, practical problems and test
Oct,2023	labour cost Accounting : labour turnover , idle time and overtime ,method of wage payments including incentive schemes , practical problems and test
Nov,2023	Accounting for overheads : classifications and treatment, overhead: allocation,apportionment and absorption , practical problems, test
Dec,2023	unit and output costing, calculation of estimates , tender and quotation price , practical problems, test, reconciliation of cost and financial accounts, revision

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Nisha Chhaunker

Class: B.Com (H) Sem- 5th Sem

Section:

Name of Subject: Contemporary issues in commerce

Month	Topics/ Chapters
July / August 2023	Balance of payment and Deficit Financing , Tax Regulation and Economic Growth, Role of Microfinance in Rural Development, Group discussion
Sept,2023	Social Responsibility : Ethics and Accountability information and communication Technology , E learning , Mobile Communication, oral test
Oct,2023	Financial Innovations , Global Financial crisis , recend trends in banking and Financial Services
Nov,2023	Reshaping in Rural marketing ,Modern Retail Challenges in India , Challenges in managing workforce diversity , Quiz
Dec,2023	Human Resourse accounting and Auditing , revision and tests


Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Nisha chhaunker

Class: M.Com Sem- 1st

Section:

Name of Subject: Collective Bargaining and Negotiation Skills

Month	Topics/ Chapters
Aug. 2023	Meaning and characteristics of Collective Bargaining , Critical issues in collective bargaining
Sept.2023	Theories of collective bargaining : Hicks Analysis of wages Setting under collective bargaining , Conflict choice model of Negotiation , Behavioural theories of labour negotiation
Oct, 2023	Demand Charter, Submission of COD , Costing of Labour Contracts
Nov.2023	Negotiation process , Effective Negotiation , Integrative Agreements
Dec.2023	Revision , class tests , Group discussion


Signature of Assistant Professor

Govt. College for Girls, Sec 14, Gurugram

LESSON PLAN OF COMMERCE DEPT.

Name of Teacher: AMBIKA SANGWAN

Subject: CORPORATE ACCOUNTING-I

Paper Code: 3.01

Class: B.COM 3RD SEMESTER

SECTION: C

Academic Session: 2022-23 (ODD)

Semester: ODD, (JULY, 2023 to DECEMBER, 2023)

MONTH	TOPICS/CHAPTERS
JULY / AUGUST, 2022	Profit or loss before and after incorporation, Numerical portion. Valuation of Shares: Meaning, objectives, determinants, main methods of Valuation of Shares and numerical portion. Test of Valuation of shares
SEPTEMBER 2022,	Valuation of Shares: main methods of Valuation of Shares and numerical portion. Test of Valuation of shares Share Capital: Meaning, Types, Share Capital: Accounting Treatment of issue of Shares. Oversubscription, Forfeiture and reissue of shares. Practical questions of Issue of Share Capital. Buyback of equity shares & Sweat shares. Redemption of preference share; Issue of Bonus Share. Questions and assignment shall be given to students after discussing chapters with them.
OCTOBER, 2022	Debenture: Meaning, Types. Issue of Debentures. Redemption of Debentures. Questions and assignment shall be given to students after discussing chapters with them. To complete leftover topics related to Redemption of Debentures.
DECEMBER, 2022	Valuation of Goodwill: Meaning, objectives, determinants and main methods. Final accounts of companies. Completion of Syllabus, Revision and Test

Govt. College for Girls, Sec 14, Gurugram

LESSON PLAN OF COMMERCE DEPT.

Name of Teacher: AMBIKA SANGWAN

Subject: Tutorial of Statistical Tools using SPSS

Paper Code: 16MATO3

Class: M.Com (Pass) 3rd SEMESTER

Academic Session: 2023-24 (ODD)

Semester: ODD, (JULY to DECEMBER, 2023)

MONTH	TOPICS/CHAPTERS
JULY / AUGUST, 2023	Data: Qualitative and Quantitative Data, Cross-Sectional and Time series data, Types of Data. Univariate and Multivariate data. Scales of measurement of Data. Frequencies, Bar charts, Pie Charts, Line Graphs,
SEPTEMBER 2023.	Measures of central tendency, Dispersion, Skewness, Kurtosis, Box plots. Concepts of Linear Correlation and Regression, Multiple Regression Questions and assignment shall be given to students after discussing chapters with them.
OCTOBER, 2023	Normality tests, t-tests, Chi Square tests, F-test, One way and Two way ANOVA SPSS Data File: Opening a data file in SPSS, SPSS Data Editor, Creating a data file, Editing and Manipulating data, Missing Values, Editing SPSS Output, Copying SPSS output, Printing from SPSS,
NOVEMBER, 2023	Charts and Graphs with SPSS: Frequencies, Bar charts, Pie Charts, Line Graphs, histograms, Descriptive Statistics with SPSS: Measures of central tendency, dispersion, Skewness, Kurtosis, Box plots. Statistical tests using SPSS, Correlation and Regression using SPSS.
DECEMBER, 2023	Factor analysis using SPSS. Completion of left over portion of Syllabus, Revision and Test

Govt. College for Girls, Sec 14, Gurugram

LESSON PLAN OF COMMERCE DEPT.

Name of Teacher: AMBIKA SANGWAN

Subject: Investment Management

Paper Code: 5.06 (ii)

Class: B.Com (Pass) 5TH SEMESTER

Academic Session: 2023-24 (ODD)

Semester: ODD, (JULY to DECEMBER, 2023)

MONTH	TOPICS/CHAPTERS
JULY / AUGUST, 2023	Investment: Meaning, nature and process. Investment avenues and alternations, Identification of Investment Opportunities; Speculation, Gambling and Investment activities, concept and Measurement of Investment risk and return;
SEPTEMBER 2023,	Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical Analysis: Dow theory, Charting techniques Questions and assignment shall be given to students after discussing chapters with them.
OCTOBER, 2023	Technical Analysis: Volume indicators. Technical v/s Fundamental analysis. Efficient Market theory or Hypothesis. Secondary Market: Stock Exchanges, Online Trading, Trading mechanism in Bombay Stock Exchange. Questions and assignment shall be given to students after discussing chapters with them.
NOVEMBER, 2023	Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Questions and assignment shall be given to students after discussing chapters with them.
DECEMBER, 2023	Contracts: Meaning uses, Types (Elementary Introduction). Completion of left over portion of Syllabus, Revision and Test

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session-Odd)

Name of the Teacher: Seema Chaudhary

Class: B.Com (Hons.) Sem- 5

Section:

Name of Subject: Income Tax Law I(BCH-5.05)

Month	Topics/ Chapters
Jul-23	Income Tax: An introduction and Important Definitions.
Aug-23	Residential status and incidence of Tax Liability .Income from Salaries (Allowances) .Questions and Assignment.
Sep-23	Income from Salaries Perquisites and retirement benefits Revision. Practical Questions and assignments shall be given to students after discussing chapters with them..
Oct-23	Income from House Property, Profits and Gains from Business or Profession, Depreciation; Capital Gains, Income from other sources. Test & Assignment
Nov-23	Income from other sources, Agriculture Income, Exempted incomes. clubbing of incomes & aggregation of incomes. set off and carry forward of losses, Deductions to be made in computing total income.
Dec-22	Revision and Test

Seema

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session-Odd)

Name of the Teacher: Seema Chaudhary

Class: B.Com (Pass) Sem- 5

Section: B

Name of Subject: Income Tax Law I(5,01)

Month	Topics/ Chapters
Jul-23	Income Tax: An introduction and Important Definitions.
Aug-23	Residential status and incidence of Tax Liability .Income from Salaries (Allowances) ,Questions and Assignment.
Sep-23	Income from Salaries Perquisites and retirement benefits Revision. Practical Questions and assignments shall be given to students after discussing chapters with them..
Oct-23	Income from House Property,Profits and Gains from Business or Profession, Depreciation; Capital Gains,Income from other sources.Test & Assignment
Nov-23	Income from other sources.Agriculture Income,Exempted incomes, clubbing of incomes & aggregation of incomes, set off and carry forward of losses,Deductions to be made in computing total income.
Dec-22	Revision and Test



Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session-Odd)

Name of the Teacher: Seema Chaudhary

Class: B.Com (Hons)

Sem- 3

Section: Hons.

Name of Subject: Corporate Accounting-I(3.02)

Month	Topics/ Chapters
Jul-23	Profit or loss before and after incorporation, Numerical portion.
Aug-23	Numerical questions of Profit & Loss before and after incorporation, Valuation of Shares: Meaning, objectives, determinants main methods of Valuation of Shares and numerical portion. Test of Valuation of shares Quiz and Group Discussion will be conducted
Sep-23	Share Capital: Meaning, Types, Share Capital: Accounting Treatment of issue of Shares. Oversubscription, Forfeiture and reissue of shares. Practical questions of Issue of Share Capital. Redemption of Preference Shares, Buyback of equity shares.
Oct-23	Debenture: Meaning, Types. Issue of Debentures.Redemption of Debentures. Valuation of Goodwill: Meaning, objectives, determinants and main methods. Questions and assignment shall be given to students after discussing chapters with them.
Nov-23	Final accounts of companies. Holding Companies Accounts Completion of Syllabus, Revision and Test
Dec-22	Revision and Test



Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session-Odd)

Name of the Teacher: Seema Chaudhary

Class: B.Com (Pass) Sem- 3rd

Section: B

Name of Subject: Corporate Accounting-I(3.01)

Month	Topics/ Chapters
Jul-23	Profit or loss before and after incorporation, Numerical portion.
Aug-23	Numerical questions of Profit & Loss before and after incorporation, Valuation of Shares: Meaning, objectives, determinants main methods of Valuation of Shares and numerical portion. Test of Valuation of shares Quiz and Group Discussion will be conducted
Sep-23	Share Capital: Meaning, Types, Share Capital: Accounting Treatment of issue of Shares, Oversubscription, Forfeiture and reissue of shares. Practical questions of Issue of Share Capital. Redemption of preference Shares, Buyback of equity shares, Sweat shares, Issue of Bonus shares
Oct-23	Debenture: Meaning, Types. Issue of Debentures. Redemption of Debentures. Valuation of Goodwill: Meaning, objectives, determinants Questions and assignment shall be given to students after discussing chapters with them.
Nov-23	Valuation of Goodwill: nd main methods. Final accounts of companies. Completion of Syllabus, Revision and Test
Dec-22	Revision and Test

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Dr. Priyanka Ostwal

Class: M.Com (F) Sem- 3rd

Section: NA

Name of Subject: Corporate Tax Planning and Management

Month	Topics/ Chapters
July 2023	Unit- I of company; Types of companies; Residential status Meaning
August 2023	Incidence of tax on companies. Computation of Income of company under various heads; general provisions applicable to companies for computation of gross total income.
September 2023	Unit-II Deductions from gross total income as applicable to companies, computation of tax for various types of companies, Provisions of MAT; Assessment of Insurance Companies.
October 2023	Unit-III Assessment of Charitable / Educational Institutions/ Religious Trust and Political Parties; Assessment of Non- Residents and advance ruling for non-residents.
November 2023	Unit-IV Assessment of cooperative societies, Assessment of discontinued business, Double taxation relief.
December 2023	Revision

Priyanka Ostwal

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24 , Session-ODD)

Name of the Teacher: Dr. Priyanka Ostwal

Class: B.COM 5TH SEM

Section: A and E

Name of Subject: TAXATION LAW I

Month	Topics/ Chapters
July	Income Tax: An introduction and Important Definitions,
August	Agriculture Income, Residential status, incidence of Tax Liability, Exempted incomes, Income from Salaries , Test & Assignment
September	Income from Salaries (including retirement benefits), Income from House property, Test & Assignment
October	Profits and Gains from Business or Profession; Depreciation, Capital Gains, Income from other sources, Test, Assignment
November	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income. Test & Assignment
December	Revision

Priyanka Ostwal

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24 , Session-ODD)

Name of the Teacher: Dr. Priyanka Ostwal

Section: B

Name of Subject: HUMAN RESOURCE MANAGEMENT

Month	Topics/ Chapters
July	Introduction to Human Resource Management: Definition, Importance
August	Objectives and scope of Human Resource Management (HRM). Functions, Qualification and Qualities of Human Resource manager in our organization. Evolution and Growth of Human Resource Management (HRM) India. Recruitment: - Meaning, Steps in recruitment policy, sources and modes, Factors of recruitment. Test & Assignment
September	Selection: - Meaning, Essentials of Selection Procedure, Stages. training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training. Wages: - Meaning, Objective and Theories of wages. ASSIGNMENT & Test
October	Methods of wage Programme: - Time wages and Piece wages methods. Concept of wages: - Fair, Minimum and Living wage, Factors determining wage structure. Wage Incentives: - Concept, Need and Importance of Incentives, Special Incentives, Partnership and Essentials of Ideal Incentives system. Test & Assignment
November	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Industrial Relations: - Concept, Importance and Objectives of industrial relations, test, Contents, Participants of Industrial relation, good Industrial relation Programme. Test & Assignment
December	Revision

Priyanka Ostwal

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session-Odd)

Name of the Teacher: Sammi kumari
Class: M.Com Sem- 1st(Previous year)
Code: MCAE105A
Name of Subject: Digital Marketing

Month	Topics/ Chapters
JULY/ AUGUST	Unit-I Introduction of digital marketing concepts emergence advantages and limitation of digital medium over other media, Impact of internet on consumer buying behaviour domain names. Website hosting. lead generation. Ethical and Legal issues in the field of digital marketing.
SEPTEMBER	Unit-II Search Engine Optimisation(SEO): Introduction to SEO understanding search engines ;basic of keyword research ; on- page and off- page search Engine Optimisation
OCTOBER	Unit-III Search Engine Marketing (SEM): Introduction to SEM; Google Ad Words ; keywords bidding and budget; quality score ; creating optimising campaign Google analytics . Content marketing ; Affiliate marketing ; Email marketing ; Mobile marketing.
NOVEMBER	Unit-IV Social media marketing : Introduction to ; approach to social media ; types of social media websites ; blogging; social media engagement social media ROI ; using social media for branding and promotion Marketing on Facebook , linkedin , Youtube , Instagram, pinterest .
DECEMBER	Group discussions , presentations Test Quiz in class level TEST & Assignment, Revision

Sammi Kumari
Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session-Odd)

Name of the Teacher: Sammi Kumari

Class: B.Com (Pass)

Sem- 5th(Final year)

Code: -5.04

Name of Subject:FMO

Month	Topics/ Chapters
JULY/ AUGUST	Unit-I Definition of Money Market: Indian Money Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market. Cap.
SEPTEMBER	Unit-II Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers..
OCTOBER	Unit-III Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.
NOVEMBER	Unit-IV Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, types, SEBI guidelines.
DECEMBER	Group discussions ,presentations Test Quiz in class level TEST & Assignment,Revision

Sammi Kumari
Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session-(Odd)

Name of the Teacher: Sammi kumari

Class: B.Com (Hons) Sem- 5th sem(Final year)

Code: BCH -5.03

Name of Subject: Money & Banking

Month	Topics/ Chapters
JULY/ AUGUST	Unit-I Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.
SEPTEMBER	Unit-II The Quantity Theory of Money-fisher, Cambridge and Keynesian theory of money. Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.
OCTOBER	Unit-III Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.
NOVEMBER	Unit-IV Control of money supply, Reserve Bank of India: its functions- Traditional and Development
DECEMBER	Group discussions ,presentations Test Quiz in class level TEST & Assignment,Revision

Sammi kumari

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Poonam

Class- B.com Hon's(sem 1)

Section: N.A.

Name of Subject: Business Law

Month	Topics/ Chapters
July/ August	The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Quiz will be conducted
September	Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts. Questions and assignment shall be given to students after discussing chapters with them.
October	Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act. Group discussion will be conducted
November	Sale of Goods Act 1930. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners. Performance of contract of sale, unpaid seller. Questions and assignment shall be given to students after discussing chapters with them.
December	Test and Revision

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Poonam

Class: B.Com (Pass) Sem- 5th Sem

Section: B

Name of Subject: Cost Accounting

Month	Topics/ Chapters
July/August 2023	cost Accounting :an introduction, cost element,concept and classification, assignment
Sept,2023	material cost Accounting, material cost control: concept and techniques, practical problems and test
Oct,2023	labour cost Accounting : labour turnover , idle time and overtime ,method of wage payments including incentive schemes , practical problems and test
Nov,2023	Accounting for overheads : classifications and treatment, overhead: allocation,apportionment and absorption , practical problems, test
Dec,2023	unit and output costing, calculation of estimates , tender and quotation price , practical problems, test, reconciliation of cost and financial accounts, revision

Signature of Assistant Professor

**Govt. College for Girls, Sec-14, Gurugram
Department of Commerce**

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Poonam
Class: B.Com (Pass) Sem- 5th Sem
Section: D
Name of Subject: Cost Accounting

Month	Topics/ Chapters
July/August 2023	cost Accounting :an introduction, cost element,concept and classification, assignment
Sept,2023	material cost Accounting, material cost control: concept and techniques, practical problems and test
Oct,2023	labour cost Accounting : labour turnover , idle time and overtime ,method of wage payments including incentive schemes , practical problems and test
Nov,2023	Accounting for overheads :classifications and treatment, overhead: allocation,apportionment and absorption , practical problems, test
Dec,2023	unit and output costing, calculation of estimates , tender and quotation price , practical problems, test, reconciliation of cost and financial accounts, revision

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year 2023-24, Session-ODD)

Name of the Teacher: REETIKA BHARDWAJ

Class: B.Com (PASS) SEM III

Section: B

Name of Subject: Basics of Retailing (BCH-1.01)

Month	Topics/ Chapters
July/August	Orientation of Students, Introduction:- Nature and Scope of Retailing, It's Importance and Growth prospects in India
September	Present size along with future of Retailing, Career options in Retailing and technology Induction, Types of Retailing, Revision and Assignment
October	Retailing Stores along with Retailing Formats in India, Cash and Carry Business :- It's Scope and Future Prospects, Retailing Concepts along with Various Retailing Models, Assignment
November	Management of Retailing Operations and Retailing Management. Total Performance Model, Retail Planning, Revision
December	Developing Retailing Strategies. Revision and Test.

Reetika Bhardwaj

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year 2023-24, Session-ODD)

Name of the Teacher: REETIKA BHARDWAJ

Class: B.Com (Hons.) Sem-I

Section: Not Applicable

Name of Subject: An Introduction to Statistics (BCH-1.01)

Month	Topics/ Chapters
August	Statistics: Meaning, Definition, Needs & Objectives Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation. Revision
September	Measurement of Central Tendency and Variation – Mathematical and fractional averages. Measures of absolute and relative variations. Revision and Assignment
October	Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers. Revision and Tests, Assignment
November	Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability. Revision and Tests
December	Revision and Tests

Reetika Bhardwaj

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year 2023-24, Session-ODD)

Name of the Teacher: REETIKA BHARDWAJ

Class: B.Com (PASS) SEM V

Section: B/F

Name of Subject: Accounting for Management

Month	Topics/ Chapters
JULY/AUGUST	Orientation of Students, Accounting: Meaning, Nature and Scope, Functions, The Management Accountant, The Controller, The Treasurer, The Management Accounting Principles, Management Accounting vs Financial Accounting
SEPTEMBER	Utility of Management Accounting, Tools of Management Accounting Analysis and Interpretation of Financial Statements: Meaning, Types, Steps and Techniques.
OCTOBER	Ratio Analysis: Meaning, Classification, Profitability Ratios, Balance Sheet Ratios, Advantages and Limitations, Cash Flow Statement: Meaning, Objectives, Limitations, Assignment
NOVEMBER	Accounting Procedure, Presentation, Financial Planning, Capital Budgeting: Meaning, Nature, Need, Importance, Appraisal Methods Capital Rationing, Revision and Assignment
DECEMBER	Group Discussions, Presentations, Test and Revision

Reetika Bhardwaj

Signature of Assistant Professor

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Monika Rani
Class: B.Com (Pass) Sem- 3
Section: E & F
Name of Subject: Corporate Law

Month	Topics/ Chapters
JULY	Company- Meaning and Characteristics; Features of company; Types of companies, Assignment
AUGUST	Company: Advantages and disadvantages of incorporation; Lifting of corporate veil; Formation of Company: - Promotion of company; Functions of promoter; importance of promoter TEST
SEPTEMBER	Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Test Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.
OCTOBER	Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management. Assignment
NOVEMBER	Borrowing Powers; Debentures and Charges. Test and Revision
DECEMBER	REVISION

Signature of Guest Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Monika Rani
Class: B.Com (Pass) Sem- 3
Section: E & F
Name of Subject: Corporate Law

Month	Topics/ Chapters
JULY	Company- Meaning and Characteristics; Features of company; Types of companies, Assignment
AUGUST	Company: Advantages and disadvantages of incorporation; Lifting of corporate veil; Formation of Company: - Promotion of company; Functions of promoter; importance of promoter TEST
SEPTEMBER	Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Test Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.
OCTOBER	Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management. Assignment
NOVEMBER	Borrowing Powers; Debentures and Charges. Test and Revision
DECEMBER	REVISION

Signature of Guest Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- ODD)

Name of the Teacher: Monika Rani

Class: B.Com (P) Vth Semester

Section: D

Name of Subject: Entrepreneurship and Small Scale Business

Month	Topics/ Chapters
JULY	Introduction of Entrepreneur, Entrepreneurship, Entrepreneurship, Environment
AUGUST	Small Business, Assignment, Developing Entrepreneurial Competencies, Promotion and Development of Entrepreneurship Entrepreneurial Motivation, Group Discussion. TEST
SEPTEMBER	Entrepreneurship Opportunities: Identification and Selection Entrepreneurial Opportunities in Contemporary Business Environment Setting up a new venture, Assignment Project Report, Market Survey, Group discussion
OCTOBER	Managerial roles and functions in a small business Production and Operations Management Managing Business Growth, Test, Issues in Small Business Marketing, Presentation
NOVEMBER	Incentives and Subsidies Presentation Institutional Support, TEST
DECEMBER	REVISION

Signature of Guest Lecturer

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Academic Session-2023-24, Semester: Odd

B.Com (Pass) 1st Semester, Section D

BUSINESS COMMUNICATION

Name of Lecturer: CHITRA SINGH

Week	Topics/ Chapters to be covered
JULY/AUGUST	
I	BASICS OF COMMUNICATION
II	7 C's OF EFFECTIVE COMMUNICATION
III	BARRIERS OF MISCOMMUNICATION
SEPTEMBER	
I	ETHICAL CONTEXT OF COMMUNICATION
II	BUSINESS COMMUNICATION OF WORKPLACE-LETTER WRITING
III	E-MAILING
IV	BAD NEWS LETTER, ASSIGNMENTS
OCTOBER	
	PERSUASIVE WRITTEN COMMUNICATION
II	MEMOS OR MEMORANDUM
III	NOTICE, AGENDA AND MINUTES OF MEETING
IV	REPORT WRITING
NOVEMBER	
I	ABSTRACTS, SUMMARIES AND PROPOSALS
II	READING SKILLS, LISTENING SKILLS
III	NOTE MAKING
IV	TEST
DECEMBER	
I	PERSUASIVE SPEAKING
II	BODY LANGUAGE AND GESTURES
III	REVISION

Chitra

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Year- 2023-24, Session- Odd)

Name of the Lecturer: CHITRA SINGH

Class: B.Com (Pass) Sem- 5

Section: F

Name of Subject: Investment Management

Month	Topics/ Chapters
JULY AUGUST	INVESTMENT OVERVIEW INVESTMENT AVENUE AND TAX REGIME
SEPTEMBER	*CONCEPT AND MEASUREMENT OF INVESTMENT RETURN AND RISK EFFICIENT MARKET THEORY OR HYPOTHESIS ASSIGNMENTS AND TEST TECHNICAL ANALYSIS
OCTOBER	FUNDAMENTAL ANALYSIS COMPANY ANALYSIS INDUSTRIAL ANALYSIS MACROECONOMIC ANALYSIS
NOVEMBER	ASSIGNMENTS AND TEST SECONDARY MARKET, STOCK EXCHANGES, LISTING OF SECURITIES & ONLINE TRADING SECONDARY MARKET, STOCK EXCHANGES, LISTING OF SECURITIES & ONLINE TRADING TRADING MECHANISM IN BOMBAY STOCK EXCHANGE
DECEMBER	DERRIVATIVES, OPTIONS, REVISION

Chitra

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) 1st Semester, Section:C&D

BUSINESS MANAGEMENT

Name of Extension Lecturer: Chitra Singh

Week	Topics/ Chapters to be covered
JULY/AUGUST	
I	BUSINESS: AN INTRODUCTION
ii	SPECTRUM OR SCOPE OF BUSINESS ACTIVITIES
SEPTEMBER	
I	MANAGEMENT: AN INTRODUCTION, NATURE OF MANAGEMENT
II	DEVELOPMENT OF MANAGEMENT THOUGHTS, ASSIGNMENT
III	PLANNING: CONCEPT AND PROCESS
IV	TYPES OF PLANS, ASSIGNMENT
OCTOBER	
I	DECISION-MAKING: CONCEPT AND PROCESS
II	MANAGEMENT BY OBJECTIVES, ASSIGNMENT
III	ORGANISING: CONCEPT, NATURE AND PROCESS
IV	FORMS OF ORGANISATIONS STRUCTURE AND CONTINGENCY FACTORS
NOVEMBER	
I	DEPARTMENTATION: NEED AND BASIS
II	ASSIGNMENTS AND TEST
III	AUTHORITY AND RESPONSIBILITY: DELEGATION OF AUTHORITY
IV	DECENTRALISATION AND CENTRALISATION
DECEMBER	
I	ASSIGNMENTS AND TEST
II	REVISION
III	REVISION
IV	REVISION

Chitra

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Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) IIIrd Semester

Business Statistics

Name of Extension Lecturer: Megha Bansal

Week	Topics/ Chapters to be covered
July/2023	
III	Introduction of statistics :Definition,Scope, Uses and Limitations
IV	Statistical Data: types of measurement
August/2023	
I	Collection, Classification and Tabulation of Primary and Secondary Data
II	Diagrammatic presentation of Data ,assignment
III	Graphic presentation of Data , test
IV	New techniques of presentation of Data
September/2023	
I	Measures of Central Tendency , numerical problems
II	Measures of Central Tendency , numerical problems ,test
	Partition Values , numerical problems
III	
IV	Measures of Dispersion , numerical problems
October/2023	
I	Measures of Moments , numerical problems
II	Measures of Skewness, numerical problems
III	Measures of kurtosis, numerical problems
IV	Correlation, numerical problems
November/2023	
I	Correlation, numerical problems,Test
II	Linear Regression Analysis , numerical problems
III	Linear Regression Analysis , numerical problems
IV	Revision of Syllabus
December/2023	
I	Revision of Syllabus

Megha Bansal

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) Vth Semester

Entrepreneurship and Small Scale Business

Name of Extension Lecturer: Megha Bansal

Week	Topics/ Chapters to be covered
Month: July/2023	
III	Introduction of Entrepreneur, Entrepreneurship
IV	Environment, Group discussion
Month: August/2023	
I	Small Business, Assignment
II	Developing Entrepreneurial Competencies, Debate
III	Promotion and Development of Entrepreneurship , test
IV	Entrepreneurial Motivation
Month: September/2023	
I	Entrepreneurship Opportunities: Identification and Selection , , Assignment
II	Entrepreneurial Opportunities in Contemporary Business Environment
III	Setting up a new venture , presentation
IV	Project Report, Market Survey, Group discussion
Month: October/2023	
I	Managerial roles and functions in a small business
II	Production and Operations Management, Debate
III	Managing Business Growth, Test
IV	Issues in Small Business Marketing, Presentation
Month: November/2023	
I	Incentives and Subsidies
II	Presentation
III	Institutional Support , test
IV	Revision of Syllabus
Month: December/2023	
I	Revision of Syllabus

Megha Bansal

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) 1st Semester

BUSINESS COMMUNICATION

Name of Extension Lecturer: Megha Bansal

Week	Topics/ Chapters to be covered
August/2023	
I	BASICS OF COMMUNICATION
II	7 C's OF EFFECTIVE COMMUNICATION , assignment
III	BARRIERS OF MISCOMMUNICATION, test
IV	ETHICAL CONTEXT OF COMMUNICATION , group discussion
September/2023	
I	BUSINESS COMMUNICATION OF WORKPLACE-LETTER WRITING , writing practice
II	E-MAILING , practically
III	BAD NEWS LETTER, ASSIGNMENTS
IV	PERSUASIVE WRITTEN COMMUNICATION
October/2023	
I	MEMOS OR MEMORANDUM
II	NOTICE, AGENDA AND MINUTES OF MEETING
III	REPORT WRITING ,presentation
IV	ABSTRACTS, SUMMARIES AND PROPOSALS, TEST
November/2023	
I	READING SKILLS, LISTENING SKILLS
II	NOTE MAKING
III	PERSUASIVE SPEAKING , test
IV	BODY LANGUAGE AND GESTURES
December/2023	
I	REVISION

Megha Bansal

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24 , Session-ODD)

Name of the Teacher: Dr. Babita Jaiswal

Section: C & E

Name of Subject: HUMAN RESOURCE MANAGEMENT

Month	Topics/ Chapters
July	Introduction to Human Resource Management: Definition, Importance
August	Objectives and scope of Human Resource Management (HRM), Functions, Qualification and Qualities of Human Resource manager in our organization. Evolution and Growth of Human Resource Management (HRM) India. Recruitment: - Meaning, Steps in recruitment policy, sources and modes, Factors of recruitment. Test & Assignment
September	Selection: - Meaning, Essentials of Selection Procedure, Stages. training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training. Wages: - Meaning, Objective and Theories of wages, Test & Assignment
October	Methods of wage Programme: - Time wages and Piece wages methods. Concept of wages: - Fair, Minimum and Living wage, Factors determining wage structure. Wage Incentives: - Concept, Need and Importance of Incentives, Special Incentives, Partnership and Essentials of Ideal Incentives system. Test & Assignment
November	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Industrial Relations: - Concept, Importance and Objectives of industrial relations, test, Contents, Participants of Industrial relation, good Industrial relation Programme. Test & Assignment
December	Revision

Signature of Extension Lecturer

Babita

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24 , Session-ODD)

Name of the Teacher: Dr. Babita Jaiswal
Class: B.COM 5TH SEM
Section: F
Name of Subject: TAXATION LAW I

Month	Topics/ Chapters
July	Income Tax: An introduction and Important Definitions,
August	Agriculture Income, Residential status, incidence of Tax Liability, Exempted incomes. Income from Salaries , Test & Assignment
September	Income from Salaries (including retirement benefits), Income from House property, Test & Assignment
October	Profits and Gains from Business or Profession; Depreciation, Capital Gains. Income from other sources, Test, Assignment
November	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income. Test & Assignment
December	Revision


Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24 , Session-ODD)

Name of the Teacher: Dr. Babita Jaiswal

Class: B. Com(Hons) 3rd Sem

Section: NA

Name of Subject: Cost Accounting

Month	Topics/ Chapters
July	Cost Accounting: Meaning, nature
August	Cost Accounting: scope and limitations; Concept of cost- elements and types, inventory control techniques ,Unit Costing. Test & Assignment
September	Pricing of issue of inventory/material ,Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans.Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of overheads. Test & Assignment
October	Operating costing; Reconciliation of cost and Financial Accounts ,Contract costing. Test & Assignment
November	Process costing ,Test & Assignment
December	Revision


Signature of Extension Lecturer

Lesson Plan	
Academic Session- 2023-24, Semester: Odd	
B.Com (Pass) 1st Semester "B"	
BUSINESS MANAGEMENT	
Name of Extension Lecturer: Jyoti Nirban	
Week	Topics/ Chapters to be covered
JULY/ AUGUST 2023	
I	WHAT IS MANAGEMENT INTRODUCTION
II	HOW MANAGEMENT IS USED IN BUSINESS ACTIVITIES
III	TEST AND USES OF MANAGEMENT WITH GROUP DISCUSSION
IV	WHAT IS BUSINESS ?
V	SPECTRUM OR SCOPE OF BUSINESS ACTIVITIES
September.2023	
I	MANAGEMENT: AN INTRODUCTION, NATURE OF MANAGEMENT
II	DEVELOPMENT OF MANAGEMENT THOUGHTS, ASSIGNMENT
III	PLANNING: CONCEPT AND PROCESS AND TEST
IV	TYPES OF PLANS, ASSIGNMENT
October.2023	
I	DECISION-MAKING: CONCEPT AND PROCESS AND TEST
II	MANAGEMENT BY OBJECTIVES, ASSIGNMENT
III	ORGANISING: CONCEPT, NATURE AND PROCESS
IV	FORMS OF ORGANISATIONS STRUCTURE AND CONTINGENCY FACTORS
November.2023	
I	DEPARTMENTATION: NEED AND BASIS
II	ASSIGNMENTS AND TEST
III	AUTHORITY AND RESPONSIBILITY: DELEGATION OF AUTHORITY
IV	DECENTRALISATION AND CENTRALISATION AND QUIZ
December.2023	
I	REVISION AND ASSIGNMENT
II	REVISION AND DOUBT CLASSES

 Jyoti

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) 1st Semester " B & D "

Financial Accounting

Name of Extension Lecturer: Jyoti Nirban

Week	Topics/ Chapters to be covered
JULY/ AUGUST 2023	
I	ACCOUNTING: MEANING AND SCOPE, BASIC ACCOUNTING TERMS
II	ACCOUNTING PRINCIPLES AND GROUP DISCUSSION ON PRINCIPLES
III	TEST ON PRINCIPLES AND DOUBLE ENTRY SYSTEM
IV	RECORDING OF ACCOUNTING TRANSACTIONS
V	TRIAL BALANCE
September.2023	
I	GST AND GROUP DISCUSSION HOW TO USE PRACTICALLY
II	CAPITAL AND REVENUE
III	DEPRECIATION, PROVISION AND RESERVES AND TEST
IV	DEPRECIATION, PROVISION AND RESERVES AND TEST
October.2023	
I	FINAL ACCOUNTS WITH ADJUSTMENT AND QUIZ
II	FINAL ACCOUNTS WITH ADJUSTMENT, TEST
III	ERRORS AND THEIR RECTIFICATION
IV	ERRORS AND THEIR RECTIFICATION
November.2023	
I	ACCOUNTS OF NON-PROFIT ORGANIZATION
II	ACCOUNTS OF NON-PROFIT ORGANIZATION AND TEST
III	CONSIGNMENT ACCOUNTS
IV	CONSIGNMENT ACCOUNTS AND QUIZ
December.2023	
I	REVISION AND ASSIGNMENT
II	REVISION AND DOUBT CLASSES

Jyoti

Jyoti NIRBAN

Lesson Plan

Academic Session- 2023-24, Semester- Odd

B Com (Pass) 1st Semester "F"

BUSINESS COMMUNICATION

Week	Topics/ Chapters to be covered
August.2023	
I	INTRODUCTION OF COMMUNICATION HOW WE CAN USE IN BUSINESS
II	BASICS OF COMMUNICATION
III	CLASS TEST AND 7 C'S OF EFFECTIVE COMMUNICATION
IV	BARRIERS OF MISCOMMUNICATION
V	ETHICAL CONTEXT OF COMMUNICATION
September.2023	
I	BUSINESS COMMUNICATION OF WORKPLACE-LETTER WRITING
II	E-MAILING AND TEST
III	BAD NEWS LETTER, ASSIGNMENTS
IV	PERSUASIVE WRITTEN COMMUNICATION
October.2023	
I	MEMOS OR MEMORANDUM AND QUIZ
II	NOTICE, AGENDA AND MINUTES OF MEETING
III	REPORT WRITING
IV	ABSTRACTS, SUMMARIES AND PROPOSALS, TEST
November.2023	
I	READING SKILLS, LISTENING SKILLS
II	NOTE MAKING AND TEST
III	PERSUASIVE SPEAKING
IV	BODY LANGUAGE AND GESTURES
December.2023	
I	REVISION AND ASSIGNMENT
II	REVISION AND DOUBT CLASSES

Jyoti.

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan

Session- 2023-24 Semester(Odd)


Name of the Teacher: Pushpa Kumari

Class: B.com(Pass) Semester-3rd

Section: D,E

Name of Subject: Corporate Accounting-I

Month	Topics/ Chapters
July	Share capital :Meaning,Types,Accounting Treatment of issue ,Accounting treatment of call in arrear,call in advance and over subscription of shares. Doubt classes
August	Forfeiture of shares, Re issue of forfeited shares,Buy back of shares;sweat equity shares;Issue of Bonus Shares. Redemption of preference shares
September	Debenture : Meaning,types,Issue of Debenture. Methods of Redemption of Debentures, Redemption of Debentures : numerical problems Doubt session and Test
October	valuation of Goodwill : Features of Goodwill,Factors Affecting the value of Goodwill,Methods of valuation of Goodwill ,Numerical problems Valuation of Shares : Methods of valuation of shares.valuation of Shares :Numerical problems
November	Profit or Loss Prior to Incorporation and Subsequent to Incorporation. Doubt Classes and Assignment Final accounts of companies :preparing Balance Sheet and statement of profit and loss;Surplus a/c Final accounts of companies : Numerical problems
December	Revision Test


Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

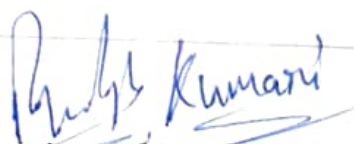
Name of the Teacher: Pushpa Kumari

Class: B.com(pass) Sem- 5th

Section: F

Name of Subject: Financial market operations

Month	Topics
July	Indian money market composition and structure (a) acceptance house (b)Discount house and (c)Call money market ;recent trends in Indian money market. Revision and Test
August	capital market: security market:(a) New issue market (b)Secondary market; functions and role of stock exchange listing, procedure and legal requirements, public issue pricing and marketing, Stock exchange - National stock exchange and over-the-counter exchange.Revision and Test
September	Stock exchange- National stock exchange and over-the-counter exchange.Revision and Test SEBI-Introduction, Roll, its powers, Objectives, Scope and functions.Investors Protection: Grievance concerning stock exchange and dealing and their removal; grievance cell in stock exchange SEBI: Company Law Board: Press remedy through courts.Revision and Test
October	Functionaries on Stock Exchange: Brokers, sub brokers, market makers, jobbers, portfolio consultants,Institutional investors, Depository. Financial services: Merchant banking- Functions and Rolls; SEBI guidelines; credit rating- concept,functions, and types. Role, Policy measures relating to Development Financial Institution in India.Revision and Assignment
November	Products and Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC,EXIM, NABARD and ICICI .Meaning and benefits of mutual funds, types, SEBI guidelines.Revision and test
December	Revision, Test and Assignment



Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Pushpa Kumari

Class: B.com Sem- I

Section:

E

Name of Subject: Financial Accounting

Month

Topics/ Chapters

July/August

Financial Accounting: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Ledger posting and Trial Balance. doubt session and Test

September

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation, change of method. Doubt Session and Test

October

Final Accounts with adjustments and without adjustment. Rectification of errors, Types of Errors. Revision and Test

November

Accounting for Non-profit organizations. Consignment Accounts: Numerical Problems. Doubt Session and Assignments

December

All Syllabus Revisions and Tests


Signature of Extension Lecturer

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Pooja Rani
Class: B.Com (Pass) Sem- 3
Section: F
Name of Subject: Business Statistics - I

Month	Topics/ Chapters
July	Introduction of Statistics:-Defination, Scope, Uses and Limitations
August	Statistical Data types:types of measurement. Collection, Classification and Tabulation of Primary and secondary data. Diagramatic presentation of Data. Assignment, Test
September	New techniques of presentation. Measures of Central Tendency, Partition Value. Measure of Dispersion. Assignment, Test
October	Measure of Skewness, Measure of Kurtosis. Correlation. Test
November	Linear Regression Analysis. TEST, Revision
December	Overall Revision, Test

Signature of Extension Lecturer

Pooja Rani

Govt. College for Girls, Sec-14, Gurrugram
Department of Commerce
Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Pooja Rani

Class: B.Com (Pass) Sem- 3

Section: E

Name of Subject: Business Statistics - I

Month	Topics/ Chapters
July	Introduction of Statistics:-Defination, Scope, Uses and Limitations
August	Statistical Data types:types of measurement. Collection, Classification and Tabulation of Primary and secondary data. Diagramatic presentation of Data. Assignment, Test
September	New techniques of presentation. Measures of Central Tendency. Partition Value. Measure of Dispersion. Assignment , Test
October	Measure of Skewness, Measure of Kurtosis. Correlation. Test
November	Linear Regression Analysis. TEST, Revision
December	Overall Revision, Test

Signature of Extension Lecturer

Pooja Rani

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) III Semester Sec E

BUSINESS REGULATORY FRAMEWORK

Name of Extension Lecturer: Pooja Rani

Month	Topics/ Chapters to be covered
July	
III	MERCANTILE LAW, INDIAN CONTRACT ACT, 1872
IV	VALID CONTRACT AND ITS ELEMENTS
August	
I	PROPOSAL, ACCEPTANCE AND REVOKATION, ASSIGNMENTS
II	CONTRACTUAL CAPACITY OF PARTIES, FREE CONSENT OF PARTIES
III	LAWFUL CONSIDERATION AND OBJECT, AGGEMENT EXPRESSLY DECLARED AS VOID
IV	LEGAL FORMALITIES-WRITTEN AND REGISTERED, ASSIGNMENTS
September	
I	CONTINGENT CONTRACT
II	PERFORMANCE CONTRACT, DISCHARGE OF CONTRACT
III	IMPLIED, QUASI OR CONSTRUCTIVE CONTRACTS
IV	CONSEQUENCIES OF BREACH OF CONTRACT
October	
I	CONTRACT OF INDEMNITY AND GUARANTEE
II	ASSIGNMENTS AND TEST
III	CONTRACTS OF BAILMENT AND PLEDGE
IV	CONTRACTS OF AGENCY
November	
I	CONSUMER PROTECTION ACT-1986
II	ASSIGNMENTS AND TEST
III	REVISION
IV	REVISION

Pooja Rani

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year 2023-24, Session-ODD)

Name of the Teacher: Pooja Rani

Class: B.Com (PASS) SEM III

Section: C

Name of Subject: Basics of Retailing (BCH-1.01)

Month	Topics/ Chapters
July/August	Orientation of Students, Introduction:- Nature and Scope of Retailing, Its Importance and Growth prospects in India
September	Present size along with future of Retailing, Career options in Retailing and technology Induction, Types of Retailing, Revision and Assignment
October	Retailing Stores along with Retailing Formats in India, Cash and Carry Business :- Its Scope and Future Prospects, Retailing Concepts along with Various Retailing Models, Assignment
November	Management of Retailing Operations and Retailing Management. Total Performance Model, Retail Planning, Revision
December	Developing Retailing Strategies. Revision and Test.

Signature of Assistant Professor

Pooja Rani

24

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24 , Session-ODD)

Name of the Teacher: REENA KUMARI
Class: B.Com (Pass) Sem-3
Section: B&F
Name of Subject: Business Regulatory Framework- I

Month	Topics/ Chapters
July	Indian Contract Act: - Valid contract and its elements; Void and void able agreements. Test and Assignment.
August	Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void. Test and Assignment.
September	Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts. Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee. Test and Assignment.
October	Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee. Test and Assignment.
November	Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery. Test and Assignment.
December	Revision

Reena
Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Reena Kumari
Class: B.Com Sem- 3
Section: B
Name of Subject: Business Statistics - I

Month	Topics/ Chapters
July	Introduction of Statistics:-Defination, Scope, Uses and Limitations
August	Statistical Data rypes:types of measurement. Collection, Classification and Tabulation of Primary and secondary data. Diagramatic presentation of.Data. Assignment, Test
September	New techniques of presentation. Measures of Central Tendency. Partition Value. Measure of Dispersion. Assignment , Test
October	Measure of Skewness, Measure of Kurtosis. Correlation. Test
November	Linear Regression Analysis. TEST, Revision
December	Overall Revision, Test

Reena

Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24 , Session-ODD)

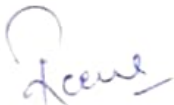
Name of the Teacher: Reena Kumari

Class: B.Com (Pass) Sem- 5

Section: D

Name of Subject: Investment Management

Month	Topics/ Chapters
July	INVESTMENT OVERVIEW INVESTMENT AVENUE
August	TAX REGIME .CONCEPT AND MEASUREMENT OF INVESTMENT RETURN AND RISK EFFICIENT MARKET THEORY OR HYPOTHESIS . Test and Assignment.
September	TECHNICAL ANALYSIS, FUNDAMENTAL ANALYSIS COMPANY ANALYSIS INDUSTRIAL ANALYSIS MACROECONOMIC ANALYSIS. Test and Assignment.
October	ASSIGNMENTS AND TEST SECONDARY MARKET: STOCK EXCHANGES, LISTING OF SECURITIES & ONLINE TRADING SECONDARY MARKET: STOCK EXCHANGES, LISTING OF SECURITIES & ONLINE TRADING TRADING MECHANISM IN BOMBAY STOCK EXCHANGE. Test and Assignment.
November	DERRIVATIVES, OPTIONS , Test and Assignment.
December	REVISION



Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
 Department of Commerce
 Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Seema Singh
 Class: B.Com (Pass) Sem-3
 Section: A & F
 Name of Subject: Human Resource Management

Month	Topics/ Chapters
JULY	Introduction to Human Resource Management, Definition, Importance
AUGUST	objectives and scope of Human Resource Management (HRM). Function ,Qualification and Qualities of Human Resource manager in our organization. Evolution and Growth of Human Recourse Management (HRM) India. Recruitment :- Meaning, Steps in recruitment policy, sources and modes. , ASSIGNMENT, Test
SEPTEMBER	Factors of recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages. Training: - Concept, Need and importance of Training. Methods of Training, Principles of training Wages, Methods of wage Programme, Concept of wages, Factors determining wage structure, Wage Incentives: - Concept, Need and Importance of Incentives. TEST, Presentation
OCTOBER	Special Incentives, Partnership and Essentials of Ideal Incentives system. test, Contents, Participants of Industrial relation , good Industrial relation Programme. Group Discussion, Assignment
NOVEMBER	Industrial Relations: - Concept, Importance and Objectives of industrial relations, Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of industrial unrest, Test
DECEMBER	Overall Revision, Test

Seema
 Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Seema Singh

Class: B.Com (Pass) Sem- 3

Section: A & C

Name of Subject: Business Statistics - I

Month	Topics/ Chapters
July	Introduction of Statistics:-Definition, Scope, Uses and Limitations
August	Statistical Data types:types of measurement. Collection, Classification and Tabulation of Primary and secondary data. Diagramatic presentation of Data. Assignment, Test
September	New techniques of presentation of Data. Measures of Central Tendency. Partition Value. Measures of Dispersion. Assignment , Test
October	Measure of Skewness, Measure of Kurtosis. Correlation. Test
November	Linear Regression Analysis. TEST, Revision
December	Overall Revision, Test



Signature of Extension Lecturer

Government College for Girls, Sector- 14
Gurugram Lesson Plan

Academic Session- 2023-24, Semester: Odd B.Com (P) 5th Sem, Sec-E&B
Entrepreneurship and Small Scale Business

Name of Assistant/ Extension lecturer: Anu Gupta

Week/Month	Topics/ Chapters to be covered
JULY	<i>Introduction of Entrepreneur, Entrepreneurship, Entrepreneurship.</i>
August	<i>Environment, Group discussion Small Business, Assignment</i>
	<i>Developing Entrepreneurial Competence</i>
September	<i>Debate Promotion and Development of Entrepreneurship</i>
	<i>Entrepreneurial Motivation</i>
	<i>Test, Doubt class</i>
October	<i>Entrepreneurship Opportunities: Identification and Selection</i>
	<i>Entrepreneurial Opportunities in Contemporary Business Environment</i>
	<i>Project Report, Market Survey, Group discussion</i>
November	<i>Managerial roles and functions in a small business</i>
	<i>Production and Operations Management, Managing Business Growth, Debate</i>
	<i>Issues in Small Business Marketing, Incentives and Subsidies</i>
	<i>Incentives and Subsidies, Institutional Support</i>
December	<i>presentation</i>
	<i>Revision of syllabus and test.</i>

WGP

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**Government College for Girls, Sector- 14
Gurugram Lesson Plan**

Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Odd)

Name of the Teacher: Anu Gupta

Class: B.com(pass) Sem- 5th

Section: D

Name of Subject: Financial market operations

Month	Topics
July	Indian money market composition and structure (a) acceptance house (b)Discount house and (c)Call money market ;recent trends in Indian money market.
August	Capital market: security market:(a) New issue market (b)Secondary market; functions and role of stock exchange listing, procedure and legal requirements, public issue pricing and marketing, Stock exchange- National stock exchange and over-the-counter exchange. Assignment and test.
September	SEBI-Introduction, Roll, its powers, Objectives, Scope and functions. Investors Protection: Grievance concerning stock exchange and dealing and their removal; grievance cell in stock exchange SEBI: Company Law Board: Press remedy through courts. Group discussion.
October	Functionaries on Stock Exchange: Brokers, sub brokers, market makers, jobbers, portfolio
November	Products and Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD and ICICI
December	Revision of syllabus, Test.

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan

Session- 2023-24 Semester(Odd)

Name of the Teacher: Anu Gupta

Class: B.com(Pass) Sem- 1st

Section: A

Name of Subject: Business Communication Skills

Month	Topics/Chapters
July	Introduction: Basics of communication
August	Seven C's of effective communication, barriers to communication, ethical context of communication, Assignment .
September	Business Communication at workplace: Letter writing- component, layout and process, E- mail communication, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting. Group discussion.
October	Report Writing: Types of business reports, structure of reports, short
November	Communication Skills: Reading skills, listening skills, note making. Persuasive speaking. Body language, Gestures, Debate.
December	Revision of syllabus & Tests.

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) 1st Semester [C]

BUSINESS COMMUNICATION

Name of Lecturer: Dr. Meenakshi Ahlawat

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Week	Topics/ Chapters to be covered
August-2023	
I	BASICS OF COMMUNICATION
II	7 C's OF EFFECTIVE COMMUNICATION
III	BARRIERS OF MISCOMMUNICATION
IV	ETHICAL CONTEXT OF COMMUNICATION
September-2023	
I	BUSINESS COMMUNICATION OF WORKPLACE-LETTER WRITING
II	E-MAILING
III	BAD NEWS LETTER, ASSIGNMENTS
IV	PERSUASIVE WRITTEN COMMUNICATION
October-2023	
I	MEMOS OR MEMORANDUM
II	NOTICE, AGENDEA AND MINUTES OF MEETING
III	REPORT WRITING
IV	ABSTRACTS, SUMMARIES AND PROPOSALS, TEST
November-2023	
I	READING SKILLS, LISTENING SKILLS
II	NOTE MAKING
III	PERSUASIVE SPEAKING
IV	BODY LANGUAGE AND GESTURES

Meenakshi

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) 1st Semester, Section: A

BUSINESS MANAGEMENT

Name of Teacher : Dr. Meenakshi Ahlawat

Week	Topics/ Chapters to be covered
JULY/AUGUST	
I	BUSINESS: AN INTRODUCTION
II	SPECTRUM OR SCOPE OF BUSINESS ACTIVITIES
SEPTEMBER	
I	MANAGEMENT: AN INTRODUCTION, NATURE OF MANAGEMENT
II	DEVELOPMENT OF MANAGEMENT THOUGHTS, ASSIGNMENT
III	PLANNING: CONCEPT AND PROCESS
IV	TYPES OF PLANS, ASSIGNMENT
OCTOBER	
I	DECISION-MAKING: CONCEPT AND PROCESS
II	MANAGEMENT BY OBJECTIVES, ASSIGNMENT
III	ORGANISING: CONCEPT, NATURE AND PROCESS
IV	FORMS OF ORGANISATIONS STRUCTURE AND CONTINGENCY FACTOR
NOVEMBER	
I	DEPARTMENTATION: NEED AND BASIS
II	ASSIGNMENTS AND TEST
III	AUTHORITY AND RESPONSIBILITY: DELEGATION OF AUTHORITY
IV	DECENTRALISATION AND CENTRALISATION
DECEMBER	
I	ASSIGNMENTS AND TEST
II	REVISION
III	REVISION
IV	REVISION

Meenakshi

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24 Semester: Odd

B.Com (Pass) III Semester

BASICS OF RETAILING

Name of Teacher- Dr. Meenakshi Ahlawat

Week	Topics/ Chapters to be covered
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August-2023

I	Introduction: Meaning, nature, scope, importance
II	Introduction: growth and present size.

September-2023

I	Career option in retailing;
II	Technology induction in retailing; Future of retailing in India.
III	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories;
IV	Wheel of retailing;

October-2023

I	Traditional retail formats vs. modern retail formats in India; Store and non-store based formats;
II	Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser - franchisee, directly owned;
III	Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.
IV	Management of Retailing Operations: Retailing management

November-2023

I	Total performance model;
II	Functions of retail management;
III	Strategic retail management process.
IV	Retail planning - importance and process;

December-2023

I	Developing retailing strategies, objectives, action plans,
II	Pricing strategies and location strategies.
III	REVISION
IV	REVISION

Meenakshi

Government College for Girls, Sector- 14, Gurugram**Lesson Plan**

Session 2023-24(Odd)

B.Com (Pass) 1st Sem (Section-A,F)

Financial Accounting-I

Name of the Teacher: Preeti Shervat

Months	Particulars
July/August	Accounting: Meaning ,Scope, Branches, advantages and disadvantages. Basic Accounting Terms. Accounting Principles. Double Entry System Recording of Accounting Transactions Trial Balance
September	Capital and Revenue Depreciation, Provision and Reserves Depreciation, Provision and Reserves : Numerical Problems Final Accounts with adjustment
October	Errors and their Rectification Accounts of Non-Profit Organization: Difference between Receipts and Payment Account And Income and Expenditure Account Accounts of Non-Profit Organization: Numerical Problems
November	Consignment accounts Consignment accounts : Normal Loss, Abnormal Loss, Consignee's commission calculation Consignment account: Numerical Problems
December	Revision of Syllabus

Preeti Shervai

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year-2023-24, Session-ODD)
Name of the Teacher: Preeti Shervai
Class: B.Com (Pass) Sem-3
Section:C

Name of Subject: Business Regulatory Framework- I

Month

Topics/ Chapters

July

Indian Contract Act: - Valid contract and its elements; Void and void able agreements. Test and Assignment.

Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void. Test and Assignment.

August

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts. Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee. Test and Assignment.

September

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee. Test and Assignment.

October

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery. Test and Assignment.

November

December

Revision

Preeti Shervai

Preeti Shervay

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2022-23(Odd)

B.Com (Pass) 1st Sem (Sec- B)

Business Communication Skills

Name of the Teacher: Preeti Shervay

Months	Particulars
July	Communication :Meaning, Forms and Functions Seven C's of communication, Barriers and Ethical context of Communication.
August	Letter Writing E-mail Bad NewsLetter Writing Persuasive Writing Communication. Memo/Memorandum , Notice
September	Agenda and Minutes of Meeting Report Writing : Abstract, Summary and Proposal Advantages and Barriers of listening , Note making Persuasive Speaking : Basic Principles
October	Ways of delivering Messages , Consideration Audience Analysis, Final phase Test , Final phase, Body and Gesture
November	Letter Writing and Sales letter writing TEST and REVISION

Preeti Shervay

2023-24

Rani Kumari (Commerce)

Government College for Girls, Sector- 14, Gurugram**Lesson Plan**

Academic Session 2023-24, Semester: Odd

B.Com (Pass) 1st Semester Sec F

BUSINESS MANAGEMENT

Name of Extension Lecturer: Rani Kumari

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Month	Topics/ Chapters to be covered
July	
III	BUSINESS: AN INTRODUCTION
IV	SPECTRUM OR SCOPE OF BUSINESS ACTIVITIES
August	
I	MANAGEMENT: AN INTRODUCTION, NATURE OF MANAGEMENT
II	DEVELOPMENT OF MANAGEMENT THOUGHTS, ASSIGNMENT
III	PLANNING: CONCEPT AND PROCESS
IV	TYPES OF PLANS, ASSIGNMENT
September	
I	DECISION-MAKING: CONCEPT AND PROCESS
II	MANAGEMENT BY OBJECTIVES, ASSIGNMENT
III	ORGANISING: CONCEPT, NATURE AND PROCESS
IV	FORMS OF ORGANISATIONS STRUCTURE AND CONTIGENCY FACTORS
October	
I	DEPARTMENTATION: NEED AND BASIS
II	ASSIGNMENTS AND TEST
III	AUTHORITY AND RESPONSIBILITY: DELEGATION OF AUTHORITY
IV	DECENTRALISATION AND CENTRALISATION
November	
I	ASSIGNMENTS AND TEST
II	REVISION
III	REVISION
IV	REVISION

Rani

Government College for Girls, Sector- 14, Gurugram
Lesson Plan

Academic Session- 2023-24, Semester: Odd
B.Com (Pass) V Semester Section E
INVESTMENT MANAGEMENT

Name of Extension Lecturer: Rani Kumari

Month	Topics/ Chapters to be covered
July	
III	INVESTMENT OVERVIEW
IV	INVESTMENT AVENUE AND TAX REGIME
August	
I	CONCEPT AND MEASUREMENT OF INVESTMENT RETURN AND RISK
II	EFFICIENT MARKET THEORY OR HYPOTHESIS
III	ASSIGNMENTS AND TEST
IV	TECHNICAL ANALYSIS
September	
I	FUNDAMENTAL ANALYSIS
II	COMPANY ANALYSIS
III	INDUSTRIAL ANALYSIS
IV	MACROECONOMIC ANALYSIS
October	
I	ASSIGNMENTS AND TEST
II	SECONDARY MARKET: STOCK EXCHANGES, LISTING OF SECURITIES & ONLINE TRADING
III	SECONDARY MARKET: STOCK EXCHANGES, LISTING OF SECURITIES & ONLINE TRADING
IV	TRADING MECHANISM IN BOMBAY STOCK EXCHANGE
November	
I	DERRIVATIVES
II	OPTIONS
III	REVISION
IV	REVISION

Rani

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) III Semester - Sec A & D

BUSINESS REGULATORY FRAMEWORK

Name of Extension Lecturer: Rani Kumari

Month Topics/ Chapters to be covered

July

III MERCANTILE LAW, INDIAN CONTRACT ACT, 1872

IV VALID CONTRACT AND ITS ELEMENTS

August

I PROPOSAL, ACCEPTANCE AND REVOKATION, ASSIGNMENTS

II CONTRACTUAL CAPACITY OF PARTIES, FREE CONSENT OF PARTIES

III LAWFUL CONSIDERATION AND OBJECT, AGREEMENT EXPRESSLY DECLARED AS VOID

IV LEGAL FORMALITIES-WRITTEN AND REGISTERED, ASSIGNMENTS

September

I CONTINGENT CONTRACT

II PERFORMANCE CONTRACT, DISCHARGE OF CONTRACT

III IMPLIED, QUASI OR CONSTRUCTIVE CONTRACTS

IV CONSEQUENCIES OF BREACH OF CONTRACT

October

I CONTRACT OF INDEMNITY AND GUARANTEE

II ASSIGNMENTS AND TEST

III CONTRACTS OF BAILMENT AND PLEDGE

IV CONTRACTS OF AGENCY

November

I CONSUMER PROTECTION ACT-1986

II ASSIGNMENTS AND TEST

III REVISION

IV REVISION

Rani

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Odd)

B.Com (Pass) 1st Sem (Section-C)

Financial Accounting-I

Name of the Teacher: Dr. Naina Vohra

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Months	Particulars
July/August	Accounting: Meaning, Scope, Branches, advantages and disadvantages. Basic Accounting Terms. Accounting Principles. Double Entry System Recording of Accounting Transactions Trial Balance
September	Capital and Revenue Depreciation, Provision and Reserves Depreciation, Provision and Reserves : Numerical Problems Final Accounts with adjustment
October	Errors and their Rectification Accounts of Non-Profit Organization: Difference between Receipts and Payment Account And Income and Expenditure Account Accounts of Non-Profit Organization: Numerical Problems
November	Consignment accounts Consignment accounts : Normal Loss, Abnormal Loss, Consignee's commission calculation Consignment account: Numerical Problems
December	Revision of Syllabus

Prep. (Naina Vohra)

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Odd)

B.Com (Hons.) 1st Sem

Introduction to Accounting

Name of the Teacher: Dr. Naina Vohra

Months

Particulars

July /August

Introduction :Meaning, objective, Basic terms,Functions,Advantages and Limitations of accounting, Bases of accounting, Accounting as an information system.

September

Branches of accounting, Users of financial accounting information and their needs

Qualitative characteristics of accounting information, Introduction of GAAP,Needs of accounting principles

October

Types of accounting principles, Financial accounting standards : concepts, Benefits, Procedures for issuing accounting standard in India, Features of ASI,Types of AS

Accounting process:Journal,Ledger, cash book and other subsidiary books; Preparation of trial balance cash book and other subsidiary books; Preparation of trial balance

Capital and Revenue Expenditure and receipts

November

Depreciation: Nature, Causes of depreciation factors, accounting concept of depreciation .Methods of computing:SLM, Methods of computing:WDV Change in method, self and Sectional balancing system.

December

preparation of non corporate business entities preparation of not for profit organization (preparation of not for profit organization

Accounting Errors :Meaning,Types and their rectifications numerical problems

Dr. Naina Vohra

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Odd

B.Com (Pass) Vth Semester (Section-F)

Entrepreneurship and Small Scale Business

Name of the Teacher: Dr.Naina Vohra

Week Topics/ Chapters to be covered

Month: July/2023

III Introduction of Entrepreneur, Entrepreneurship, Entrepreneurship,

IV Environment, Group discussion

Month: August/2023

I Small Business, Assignment

II Developing Entrepreneurial Competencies, Debate

III Promotion and Development of Entrepreneurship

IV Entrepreneurial Motivation

Month: September/2023

I Entrepreneurship Opportunities: Identification and Selection

II Entrepreneurial Opportunities in Contemporary Business Environment

III Setting up a new venture, Assignment

IV Project Report, Market Survey, Group discussion

Month: October/2023

I Managerial roles and functions in a small business

II Production and Operations Management, Debate

III Managing Business Growth, Test

IV Issues in Small Business Marketing, Presentation

Month: November/2023

I Incentives and Subsidies

II Institutional Support

III Presentation

IV Test

December/2023

Revision of Syllabus

1/10/23. (Naina Vohra)

Govt College for Girls, Sec. 14, Gurgaon

Department of Commerce

Lesson Plan

Session- 2023-2024

Name of the Teacher: Naina Vohra

Class- B.Com(Pass) 5th Sem

Section- E

Name of Subject- Accounting for Management	
July	Nature and Scope of Management Accounting; Meaning, functions, Scope of Management Accounting; The Management Accountant, The Controller, The Treasurer.
August	Management Accounting Principles, Management Accounting vs Financial Accounting vs Cost- Accounting, Utility of management Accounting; Limitations of Management Accounting; Tools of Management Accounting.
September	Meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis: meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
October	Cash Flow Statement: Meaning, objectives, limitations and accounting procedure; Financial planning.
November	Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.
December	Revision of syllabus

Prof. (Naina Vohra)