

April

Ist week.

Business Environment - Introduction concepts.
Types. Significance, Need,
Nature of Haryana Economy. → characteristics,
Relative change, Growth, Structure etc.

IIrd week.

Nature of Haryana Economy → Determinants
Haryana Economy since its inception,

IIIrd week.

Agriculture in Haryana → Imp., Concepts,
Trends, Factors etc.

IVth week

Agricultural credit → concepts, sources,
Problems, Suggestions etc. (Objective-Text)

May →

1st week →

National Bank for Agriculture and Rural
Development (NABARD) → objectives, structure, Role,
Evaluation etc.
Rural Indebtedness - concepts, features,
causes, solutions, strengthening etc.

IIrd week

Micro, Small and Medium Enterprises
in Haryana → concepts, features, Growth, Imp.,
Problems, Suggestions etc.

IIIrd week.

Special Economic Zones (SEZs) - concepts,
objectives, incentives, Features etc.
Test-I

IVth week.

Multinational corporations in Haryana.
concepts, factors, Features, Role, Suggestions etc.
Test-II

June →
1st week

Haryana state Industrial and Infr.
Development corporation (HSIIDC)
I Assignment

II~~nd~~ week.

Haryana Financial corporation (HFC)
HAFED - Provisions, Features, Eligible, Procedure
II Assignment

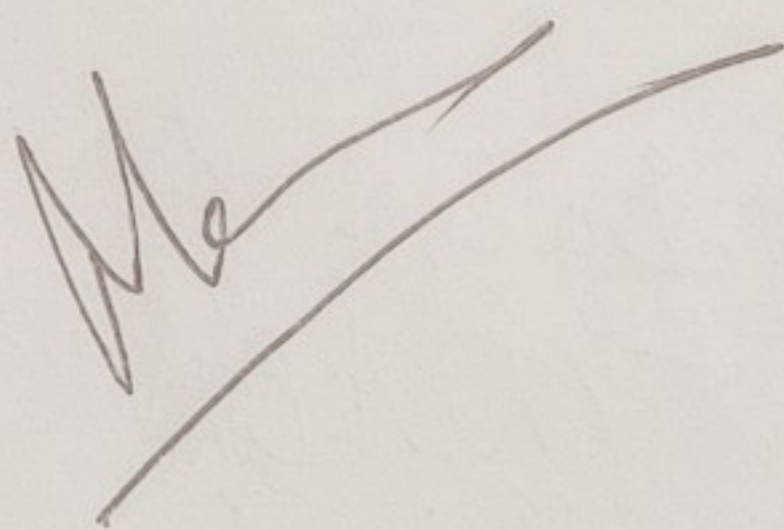
III~~rd~~ week.

Haryana Khadi and Village Industries
Board (HKVIB) - Functions, steps, Achievements
Problems, Suggestions etc.

IV~~th~~ week

Haryana Budget → Features, concepts, Fund
objectives, structure, Importance etc.
Revision start & class Test.

July →



B. Com II year
Advertising (A+B)

Dr. Manisha Dalal
Asstt. Prof.
Commerce (21-223)

Ist week. Advertising - Meaning, scope and Functions.

Promotion Mix and Advertising - Meaning, concepts, Factors, Need, Nature.

IInd week. Advertising Process - Concept, Meaning, Process.

IIIrd week. Communication Process - Meaning, Definition, characteristics, nature, objectives, Process, Factors, Role, steps, source, Role of source, Suggestions.

IVth week. Types of Advertising - Basic, E-Adv, concepts of E-Adv. (Objective-Text)

May → Ist week. Economic and social Aspects of Advertising → Concepts, Meaning, issues, Benefits, Role, Limitations etc.

IInd week. Legal and Ethical Aspects of Adv. Adv. objectives and DAGMAR Approach.

by
 Class
 1. Introduction
 2. Theories
 3. Retail
 4. Primary
 5. Mechanism
 May 1-

III week . Adv. Budget, Creative Aspects
 Adv. - copy writing, Message
 Adv. Appeals, Headlines, Illustrations
 Test-I

IV week . Types of Adv. Media - Print, Broadcast,
 outdoor, Direct Mail, Internet Adv. Media
 & etc.
 Test-II

June →
I week → Media Planning and Scheduling → Concepts,
 Steps, Problems, Imp., Media Scheduling
 etc.

Advertising Agency and its Role → Features,
 Functions, Benefits.
 I - Assignment

II week → Client Agency Relationships and Adv.
 Department,
 Advertising and consumer behaviour
 II - Assignment.

III week . Measuring Adv. Effectiveness - Imp,
 concepts, Approaches, Methods - Pre

IV week → Post Testing, Concurrent Testing Method
 Difficulties etc.
 July → Revision start & class Test.

Subject:- Retail Management
Class :- B. Com Final. Hons
Lesson Plan

- May :-
1. Introduction to Retailing
 2. Theories and models in Retail
 3. Retail Strategic Planning and Operations Management
 4. Primary Retailing Strategies
 5. Merchandise Planning and Retail Communication
 6. Security Issue in Retailing
 7. Store Design
 8. Layout of Store
 9. Organisational Structure in R. Institutions
- June :-
10. Application of I.T. in Retailing
 11. FDI in Retail
 12. Retail Store Management, Material Handling and Energy Mgt.
- July End of session Test and Assignment taken.

Teacher's

1. Dr. Manji - M.N. S
2. Dr. Manisha - M
3. Virender Singh - V

Lesson plan

Session-2021-22

Name of college P.I.G.GCW JIND

Name of assistant professor Sanjeev

Class and section B.COM 3rd B

Subject income tax

MONTH	TOPIC	
April.2022	Deductions under section 80C to 80U in computing total income Computation of total income of an individual. Computation of tax liability of an individual	1 st assignment
May	Computation of tax liability of H.U.F. Computation of total income and tax liability of a Firm .Deduction of tax at source; advance payment of tax.	2nd assignment
June	Income tax authorities and their powers. Procedure for assessment; different types of returns. Procedure of filing e-return and revised return. Recovery and refund of tax.	Unit test
july	Penalties and prosecutions; appeals and revision.	

Sanjeev
Signature

sanjeev

Lesson plan

Session-2021-22

Name of college P.I.G.GCW JIND

Name of assistant professor Sanjeev

Class and section B.COM 3rd B

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Sanjeev
Signature

sanjeev

Lesson plan

Session 2021-22

Name of college P.I.G.GCW JIND

Name of assistant professor Sanjeev

Class and section B.COM 2nd A & B

Subject b.law 2

MONTH	TOPIC	
April 2022	Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.	1 st assignment
MAY	Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration. Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP);	2nd assignment
June	Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP. Information Technology Act 2000: purpose, digital signature, electronic governance; attribution,	Unit test
July	acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions. RTI Act, 2005: important provisions	

Sanjeev
Signature

sanjeev

G.C.W. JIND
Plan (Session 2021-22) Even Sem.

VIRENDER SINGH

Position: ~~Prof.~~ Assistant Prof.

Subject: Company Law

Class: B.Com. II (C + H)

Months	Week	Topic to be Covered
April	1st	membership of a company
	2nd	— Same —————>
	3rd	— Same —————>
	4th	Company management and Administration
May	1st	— Same —————>
	2nd	← Same —————>
	3rd	Company Secretary
	4th	— Same —————>
June	1st	Company meetings & resolutions
	2nd	meeting's Procedure or Requisites of a valid meeting
	3rd	Dividend, Audit & Accounts
	4th	Prevention of oppression & mismanagement

months	week	Topic to be
July	1st	Reconstruction and
	2nd	winding up of a
		UT and Assignment as per
		Schedule will be taken

GCU
 Session 2021-
 VIRENDER SINGH
 Assistant Prof.
 Commerce
 B.Com. III (A2)
 Deductions to be m
 Computing Total

20/04/2020
 [Signature]

Compounding
Subject:
Class:

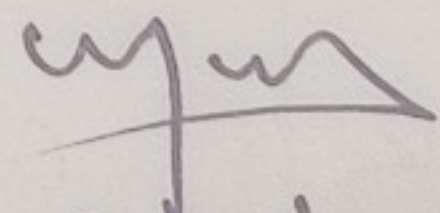
NCW JIND
(Session 2021-22) Even Sem.

VIRENDER SINGH
Assistant Prof.

Commence
B.Com. III (A&H)

Months	Weeks	Topic to be Covered
April	1st week	Deductions to be made from G.T.I while computing total income. → 80C → 80CCC
	2nd week	→ 80CCD; 80CCE; 80D, 80DD, 80ddb
	3rd week	→ 80E; 80EE, 80EEA, 80EEB, 80G 80GG, 80GGA, 80GGB, 80GGC
	4th week	80QAB, 80RRB, 80TTA, 80TTB, 80U
May	1st week	Computation of Gross total income
	2nd week	— same —
	3rd week	Computation of Tax liability of Individuals
	4th week	— same —
June	1st week	Rebate and Relief of Tax
	2nd week	Assessment of H.U.F
	3rd week	Assessment of Partnership Firms
	4th week	Assessment of some AOP & BOI.

Months	Weeks	Topic to	Lesson Plan Even.	Name - B	Department	Subject -	Class -	Topics to	Valuation of Good
June	1st week	→ Income Tax → Preparation and Filing → Assessment Procedure.							
July	1st week	→ Deduction and Collection of Tax → Advance Payment of Tax → Recovery and Refund of Tax → Appeals & Revision							
	2nd week	→ Penalties & Prosecutions → mode of Acceptance → Tax Planning for Individuals → Alternate Tax Regime.							
		<u>Note:-</u> Unit Test & Assignment as per schedule will be taken							


 20/04/2022

Lesson Plan - 2021-22

Even Semester

Name - Bhauna Ganes

Department - Commerce

Subject - Corporate Accounting

Class - B.Com 2nd Year 4th Semester (A)

Weeks

Topics to be Covered

April

1st week

Valuation of Goodwill

2nd week

Valuation of Shares

3rd week

Accounting of Holding Companies

4th week

Accounting of Holding Companies

Test in class

May

1st week

Accounting of Holding Companies

2nd week

Accounts of Banking Companies

3rd week

Accounts of Banking Companies

4th week

Accounts of Banking Companies

June

1st week

Liquidation of Company

2nd week

Liquidation of Company

3rd week Accounting & Insurance
 4th week Accounting & Insurance
 Test in class

July
 1st week Accounting & Insurance Companies

2nd week Revision

* 2 Assignments & 1 Unit will be taken
 as per Schedule.

Bhauri

Even Sem-
 Name - Bhauri
 Department -
 Subject -
 Class - B.C.

Topics to be
 linked of
 weeks
 April

Lesson Plan - 2021-22

Even Semester

Name - Bhavna Ganes

Department - Commerce

Subject - Corporate Governance

Class - B.Com (H) 3rd Year 6th Semester

Number of weeks	Topics to be Covered
April	
1st week	Conceptual framework of Corporate Governance.
2nd week	Conceptual framework of ^{Corporate} Governance Theories of Corporate Governance
3rd week	Theories & Models of Corporate Governance
4th week	Insider Trading
May	
1st week	Rating Agencies
2nd week	Shareholder's Protection. Introduction of Corporate Governance framework in India
3rd week	Introduction of Corporate Governance framework in India
4th week	Whistle Blowing

June first week	Issues and Problems in
2nd week	organisational structure: Board
3rd week	organisational structure: Board their functions
4th week	Corporate Social Responsibility Test in class
July 1st week	Corporate Governance & Ethics
2nd week	Revision.
*	2 Assignments and 1 unit test to be taken

Bhaum

Lesson Plan -	Even Semester	Topics To be C
Course Name -	Bhanna	
Department -	Common	
Subject -	Business	
Class -	B.Com III A &	

April 1st week	Business Environment and Importance.
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Lesson Plan - 2021-22

Even Semester

Name - Bhavna Gaur.

Department - Commerce

Subject - Business Environment

Class - B.Com III A & B & H 6th Semester

Weeks	Topics To be Completed
April	
1st week	Business Environment - Concepts, Components and Importance.
2nd week	Environmental and organisational scanning - Concepts, Importance and Techniques
3rd week	Public Sector in India
4th week	Private Sector in India
May	
1st week	Joint Sector in India, Economic System Capitalist, Socialist and Mixed Economy
2nd week	Economic Planning in India and Niti Ayog Monetary Policy of India
3rd week	Economic Planning in India & Niti Ayog Continued Monetary Policy of India.
4th week	Fiscal Policy of India

June
1st week

Map in India programme

2nd
week

foreign Investment in India

3rd
week

Multinational Corporations

4th week

Globlisation, Competition Act

July
1st week

foreign exchange Management Act, foreign
Exchange Market - An overview

2nd week

Review

*

Test and Assignments will be taken as
per schedule.

Sham

Session - 2021-22
Semester - Even
2nd (Hon's)

Advanced Financial Accounting
Mrs. Nisha
Commerce

Chapter - 17th Partnership Accounts - Distribution of Profits

- Meaning, features and Partnership deed
- Proforma of Profit and Loss Appropriation A/c.
- Illustrations 1 to 4th and Methods of calculating interest on drawing.

Week 2nd

- Illustration 5 to 11
- Adjustment in the Closed Account
- Illustration 12 to 20th -
- Illustration Related to Guarantee of Profit to a Partner.

Week 3rd

Chapter 18 - Admission of a Partner

- Meaning and Calculation of New Profit sharing ratio
- Goodwill, factor Affecting and Methods of valuation of Goodwill (Related Illustration)
- Accounting Treatment of Goodwill on the Admission of a New Partner.
- Illustration 12 to 26
- Revaluation of Assets and Liabilities
- Illustration 27th to 30th

end of
Week 4th
(April)

- illustration 31 to 34th
- illustration 35th to 37th
- 38 to 40th (New Part Given)
- illustration 41 to 45th (new)
- illustration 46th to 50th

~~May~~
1st Week

- Class Test (Chapter - 18th)
- Chapter - 19th (Retirement or Death of a Partner (Meaning and Calculation of Gaining Ratio, Diff. between Sac. and Gaining Ratio).
- illustration 1 to 10th
- 11 to 15th illustrations.

2nd Week

- illustration 16th to 18th
- Retirement and Settlement of loan illustration 19 to 20th.
- illustration 21 to 23rd.
- illustration 24th to 26th.
- Retirement and Admission (illustration 27th to 30th).

3rd Week

- Death of a Partner (illustration 31 to 32nd)
- illustration 33 to 35th
- illustration 36th to 38th
- Revision of this Chapter.

Meaning, Ho
Accounting firm.
Proforma an
Capital an
illustration 1
illustration 6
Revision and
dissolution of

Chapter 20th (Dissolution of Partnership firm)

- Meaning, Modes, Difference, and Accounting Procedure of Dissolution of firm.
- Proforma and Entries of Realisation, Capital and Bank A/c.
- Illustration 1 to 5th
- Illustration 6th to 10th
- Revision and Class Discussion of Dissolution of Partnership firm.

June
1st Week

- Illustration 11th to 13th
- Insolvency of Partner (Rule of Garner vs. Murray)
- Illustration 15th to 17th
- Illustration 18th to 21th
- Illustration 22nd to 25th
- Illustration 26th to 28th
- Class Test

June
(2nd Week)

- Assignment 1st Given to the students.
- When all Partner become insolvent
- Illustration 28th
- Students Query of related this Chapter.

→ Chapter :- 13th (Branch Accounts)

- Meaning, Types and Proforma Illustration 1st to 2nd.
- Computation of excess Profit or Loss Illustration 3rd to 5th.
- Illustration 6th to 10th

June
3rd Week

- Assignment 2nd Given
- Final Accounts method:-
- Stock and Debtors system 15th to 18th
- Wholesale and Retail Profit at illustration 19th and 20th
- Class discussion and Test
- Revision of Previous chapters.

Week

Unit Test

Questions, query.

June
4th Week

Chapter - 16th (Hire Purchase system and
Installment Payment System)

- Meaning, features and difference
- Accounting records under Hire-Purchase system. (Entries - learn.)
- illustration (1 to 3rd)
- Calculation of Cash Price (illustration 4 to 8)
- illustration 9th to 11 (Repossession of Goods due to non-payment of installment)
- * collected Both Assignments + viva

July
(1st Week)

- illustration 12th to 16th
- illustration 17th to 20th
- Transfer of Assets to Third Party (illustration 22nd to 26th)
- Asset Accrual Method (illustration 27th and 28th)
- including installment Payment system
- students Problem related to this chapters.

- Revision of First two chapters.
- oral discussion on Branch A/C
- viva of Assignments

- Unit Test and illustration related Questions.. query.

Name - Wisha
 Deptt - Commerce
 Date! - 20/04/2022
 Signature - Wisha

Even Semester
1st (C) + (Hon's)
Business Law
- Mrs. Nisha
Commerce

Lesson plan
Signature- Nisha
Date- 20/04/2022

2nd week

Unit - D
Indian Partnership Act, 1932
Chapter - 5th :- Overview of Indian Partnership Act, 1932.

Chapter - 6th :- Dissolution of Partnership and firm

Chapter 7th :- Registration of Partnership firm

3rd week

Unit - Drd
Limited Liability Partnership Act, 2008

Chapter 8th :- Overview of above Act

- Class Test of Chapter 5th
- Group Discussion

4th week

Chapter 9th :- Limited Liability Partnerships - Their Relations and Liability

- Revision of Previous chapters

May
1st week

Unit - E
Chapter - 1 :- Meaning and Nature of Negotiable Instruments.

Chapter 2nd :- Kinds of Negotiable Instruments.

May
2nd Week

Chapter 3:- Position

• Class Discussion

3rd Week

Chapter 4:- Negotiation, Discharge of Negotiable Instruments

4th Week

Assignments Given to the students.
Revision of Previous chapters

June
1st Week.

Unit-IV

Information Technology Act, 2000
Overview, Concepts, Provisions

2nd Week

Continue above chapters

3rd Week

Class test of I.T. Act. 2000.

4th Week-

Viva of Assignments.

July 1st Week

Unit-V

Chapter-11

Right to Information Act:-

2nd Week.

Revision of Previous chapters

3rd Week.

Unit Test and Collection of Assignments

Lesson plan

B)

Statistics

Nishu

Chapter 1

Correlation
In this chapter

of simple correlation
related facts:-

- Concept, Types, Linear and

Scatter Diagram, Methods

Coefficients

2nd (B)
Business statistics
Mrs. Nisha

Chapter 1

Correlation

In this chapter we clear the concept of simple correlation and some

related facts:-

- Concept, Types, Linear and Non-linear, Scatter Diagram, Methods of Karl Pearson's coefficients of correlation.

With applying different methods of correlation like:-

- Direct, Indirect, Short-term, grouped data.

- Probable error
- Standard error
- Coefficient of determination.

- Spearman's Rank correlation,

- Concurrent Deviation method,

- end of 3rd week Revision of all formula with some related questions.

Chapter - 2

Regression Analysis

- Meaning, Diff. between Correlation and Regression

- Regression coefficient and Coefficients

2nd week

3rd week,

week 4th.

May
Week 1st

- Method and
- Direct Method
 - Indirect Method
 - Short-Cut Method
 - Grouped data Class Test.

Week 2nd

- Chapter 3rd - Probability
- Concept and Approaches,
 - Addition and multiplication
 - Conditional Probability
 - Bayes' Theorem and its application.
 - Assignment + viva

Week 3.

- Probability
- Binomial Distribution

Week 4.

- Probability
- Poisson Distribution.
 - Normal Distribution

End of May we revise all Concept relating to Probability Unit Test.

June 1, 2, 3,
or
Week 4th

- Chapter 4. Probability Distribution
- Deep explanation of Poisson and Normal Distribution.

WJSLA
21/04/22

LESSON PLAN

Blom Final

SUB:- Insurance (FOI)

Teacher:- DR. MANJU

CHAPTER 1.

Introduction to Insurance.

History and Introduction of Insurance. Life and general Insurance, Purpose, need and Principles of Insurance

Insurance as a social security tool.

Insurance and economic development

CHAPTER 2

LIFE Insurance

- Principles and practice of Life Insurance, parties to the contract their rights and duties; condition and terms of policy; Effects of Non-compliance; Nomination and assignment practices in connection with collection of Premium, Renewals, Loans, Surrender Claims, bonuses and annuity payments, Present structure and growth of life Insurance in India, Claims settlement procedure.

Week 3
and
Week 4.

End of April

May
Week 1, 2
and
Week 3.

Chapter - 3.

Fire & Marine Insurance
Principles of Insurance
Contracts
Policy, Conditions
of Policy,
Procedure.

Subject :- Business
Insurance - DR. MANJUS

Correlation

In this chapter we
will see the correlation
of simple correlation
with related facts.

Concept, Type,
Linear, Scatter
Karl Pearson's Co-
relation
with applying

Week 4.

Chapter 4.

Marine Insurance.

Marine Insurance policy
its conditions, Premium,
Insurance, assignment of policy,
warranties

Voyage

Loss of abandonment,
Partial losses and particular
charges, Salvage, total losses
and measures of indemnity
Claims settlement procedures.

June
Week 1
and
Week 2

Week 3
and
Week 4.

Chapter 5.

Accident and Motor Insurance
Policy and claims settlement
Procedures.

July
Week 1.
and
Week 2.

Chapter 6

Insurance Intermediaries

- Role of agents and procedure
for becoming an agent
- Cancellation of licence.
- Revocation / Suspension / termination
of agents appointment code
of conduct, unfair practices

Week 3

Revision and oral Test and 1 written
test as per BACHE norms.

M.V.P
20/4.

LESSON PLAN
Subject :- Business Statistics
Teacher - DR. MANJU

B Com 2nd year

Chapter 1.

Correlation

In this chapter we clear the concept of simple correlation and some related facts.

- Concept, Type, linear and Non-linear, Scatter diagram, Method:- Karl Pearson's co-efficient of correlation

with applying different method of correlation like

- Direct
- Indirect
- Short term
- grouped data

- P Error

- Standard Error

- Coefficient of determination

- Spearman's Rank correlation

- Concurrent Deviation method

End of week 3 Revision of all formula with some selected Questions

Week 4.

~~Reg~~ Chapter 2

Regression Analysis

- Meaning

- Difference b/w correlation and Regression

- Regression Coefficients

- an overview

May
Week 1.

- Method and
Regression

- Direct
- Indirect
- short cut method
- grouped data

- Standard Error of estimate

Week 2.

Chapter 3.

Probability

- Concept and Approaches
- Addition and Multiplication law of probability
- Conditional probability
- Bayes Theorem and its Application

Week 3.
~~at 4~~

Probability

- Binomial Distribution

Week 4

Probability

- Poisson Distribution
- Normal Distribution

End of May we revise all concept relating to probability.

June
Week 1, 2, 3
OR
Week 4

Chapter 4.

Probability Distribution

Deep Explanation of Poisson and Normal Distribution.

UT ~~at~~ should be conducted as per VAC and DHE norms, in end of July.

M.V J
20/4

Lesson Plan

B. Com Final ①

Subject - Management Accounting
Teacher - Dr Manju

Management Accounting

Chapter 1

- Concept and Definitions
- Nature or characteristics
- Scope
- Functions
- Role
- Mgt Accounting as Decision Making
- Limitation
- Principles of Mgt Acc.
- Tools and Technique of Mgt Acc

- Difference b/w PA/MA
- Difference b/w MA/CA

- Position of Mgt Acc

- Function of Mgt Acc

- Duties of Mgt Acc

- Financial statements

Chapter 2

- Definition of F.S

- Type

- Objectives

- Nature

- Characteristics

- Limitation

- Uses

- Various financial statement

- Various Performance of F.S

~~50~~

4 week.

Chapter 3.

- Meaning
 - Objectives
 - Procedure
 - Types
 - Standards for
 - Method or Tools or
 - Numerical part.
- Cash flow stat.
Theoretical con.
Brief explanation of CFS
Numerical part with all ques in concerned
Absorption Costing
Marginal Costing
All Aspect of Cost with imaginary and full explanation
Different Theoretical
Abs. Costing as well
Difference b/w both

Chapter 7.

End of April.

May

1 week.

Chapter 4.

Ratio Analysis

- Different type of Ratio
- Theory concept
- Numerical part with (1 to 74) illustration

2 week.

3 week.

Chapter 5.

Fund flow statement

- Theory portion with Brief explanation with Performing of FFS

4 week

C)

- Numerical portion of FFS with all question of solved and unsolved

End of May

Revision of Chapter 4 and Chapter 5.

cash flow statement

- Theoretical concept of chapter CFS
- Brief explanation of performance of CFS
- Numerical part explanation with all questions (solved + unsolved) in concerned book.

Chapter 7.

- Absorption costing and Marginal (Variable costing)
- All Aspect of Absorption costing with imaginary illustration and full explanation of variable cost.

- Different Theoretical part of AB costing as well as M.C
- Difference b/w Both of above costing

Chapter 8.

- Cost - Volume profit Analysis
- Fully numerical based chapter
- Clearly the concept of CVP with BEP CVP P/V Ratio

and M. safety.

full explanation of all concept of CVP with Marginal costing

Budget and Budgeting

Chapter 9

- Meaning
- Definition
- Objective
- Importance.
- Limitation.

End of June
July week I

- Types of Budgetary Control
- Essentials of Budgetary Control
Revision of chapter
UT conduct as per the

Dr. V. G. V. College
Lesson Plan (Session)
Rakesh Kumar
Assistant Professor (Finance)
Corporate Accounting
B. Com II (Hons.)

- Chapter - 10 Budgetary Control
- Meaning of Budgetary Control
 - Difference in Budgetary Control and Budgetary Accounting
 - Objective of Budgetary Control
 - Characteristics of Bud. Control
 - Role and Importance of B.C.
 - Limitation of Bud. Control.
 - Installation of Bud. Control System
 - Numerical problems all solved

week 2

Chapter 11

- Management Reporting and M.I.S
- How to prepare report.
- Type of report.
- Essential for good report.
- Functions of Report.
- MIS system
- Characteristics of MFS.
- Essentials of good MIS

Chapter 12.

Fixed and Flexible budget

- Meaning and difference
- Importance, Classification
- Need and point to be Remember for preparing Budget.

week 3

Chapter 13

Cash Budget - Brief introduction of cash Budget as per Book

Chapter 14.

Production Budget
Brief explanation of all concept according to Book

End of Syllabus full Revision by aatish M. V. 20/11

Topics to be covered
Valuation of Goodwill: meaning
Factors affecting the value of Goodwill
Value of Goodwill: Avg. Profit method
Calculation of the value of Goodwill: Capitalisation method, Purchase Goodwill
Valuation of Shares: meaning and

1st 2nd 3rd 4th

2022

P.T. N. Govt College For Women, Jind
 Lesson-Plan (Session-2021-22) Even Semester
 Rakesh Kumar
 Assistant Professor (Extension)
 Corporate Accounting
 B. Com. III (Hons.)

Months	Weeks	Topics to be Covered
April 2022	1st	Valuation of Goodwill: meaning, objectives
	2nd	Factors affecting the value of Goodwill, Calculation of the value of Goodwill:- Avg Profit Method
	3rd	Calculation of the value of Goodwill:- Super Profit Method
	4th	Capitalization method, Purchase Consideration and Amalgamation Method Valuation of Shares: meaning and objectives.
May 2022	1st	Methods of Valuation of Shares
	2nd	Accounts of Holding Companies
	3rd	Preparation of Consolidated Balance Sheet
	4th	Liquidation of Company
June 2022	1st	Liquidation of Company
	2nd	Accounts of Banking Companies
	3rd	Accounts of Banking Companies
	4th	Accounts of Insurance Companies
	1st	Accounts of Insurance Companies
	2nd	Revision
		* Vacation as per University Calendar * Assignment and of Unit test will be taken as per Schedule

R Kumar

P.I.G. Ghat College for Women, Jind

Lesson-Plan (Session- 2021-22) Even Semester

Teacher : Rakesh Kumar
Assistant Professor (Extension)

Fundamentals of Marketing

B.Com. 1st (A and B)

Months	Weeks	Topics to be Covered
April 2022	1st	Meaning, Concepts & Principles of Marketing
	2nd	Marketing Management
	3rd	Marketing Mix
	4th	Analysis of Marketing Environment: Internal Internal Environment
May 2022	1st	External Environment, demographic, Socio-cultural, Political, economic, natural, technological, and legal environment
	2nd	Market Segmentation: Concepts & Bases of market segmentation
	3rd	Understanding Consumer behaviour
	4th	Product: meaning, classification, product mix and Product-line decisions
June 2022	1st	Product Life Cycle, New Product development Process
	2nd	Pricing :- Pricing objectives, factors influencing Pricing.
	3rd	Pricing Strategies
	4th	Element of Promotion Mix
July 2022	1st	Distribution Channel:- meaning, types, role and factors affecting choice of Distribution.
	2nd	Revision
		• Vacation as per University Calendar. • Assignment and Unit test will be taken as per schedule.

Raksh Kumar

P.T.U. Govt. College for Women, Jind
 Lesson Plan (Session 2021-22) Even Semester
 Rakesh Kumar
 Assistant Professor
 Advanced Financial Accounting - II
 B. Com. 1st (B)

Months	Weeks	Topics to be Covered
April 2022	1st	Kirz Purchase System and Instalment Payment System:- Concept and Legal provisions regarding Kirz Purchase System.
	2nd	Accounting Records Under Kirz Purchase System.
	3rd	Accounting Record under Instalment Payment System.
	4th	Partnership Accounts:- Partnership deed, final Accounts
May 2022	1st	Adjustment after closing the accounts.
	2nd	fixed and fluctuating capital accounts. goodwill; Joint Life Policy.
	3rd	Change in Profit Sharing Ratio.
	4th	Reconstitution of a Partnership firm.
June 2022	1st	Admission of a Partner, Retirement of a partner
	2nd	Death of a Partner.
	3rd	Dissolution of a Partnership firm
	4th	Modes and Accounting treatment, Branch Accounts:
July 2022	1st	Dependent Branch, Debtors System, Stock and debtor System
	2nd	final accounts System and Wholesale Branch. → Revision
		• Vacation as per University Calendar • Assignment and Unit test will be taken as per <u>Planning Schedule</u>

Semester 2021-22

DEEPA

B.COM III 'A'

Subject: Fundamentals of Insurance

Week

1

Introduction to Insurance, Types of Insurance

2

Objectives, Principles, Features of Insurance

3

Revision, and Aspect of Insurance

4

Life Insurance: Objectives Activities.

5

Structure of Insurance, Loans, Bonus

6

Revision and Class Test

7

Fire Insurance, Principles, Procedures

8

Characteristic of Insurance Unit Test

9

Marine Insurance, Double Insurance

10

Assignments & Procedure of Insurance

11

Accident and Motor Insurance
& Revision.

Handwritten notes on a small piece of paper:

1. Accounting is the art of recording, summarizing and explaining in terms of money the financial transactions and events which in whole or in part are in whole or in part financial in nature.

2. Accounting is the art of recording, summarizing and explaining in terms of money the financial transactions and events which in whole or in part are in whole or in part financial in nature.

3. Accounting is the art of recording, summarizing and explaining in terms of money the financial transactions and events which in whole or in part are in whole or in part financial in nature.

Week 12 Test and Practical
 13 Insurance Interview
 14 Revision

Dupli

Introduction to Computerized Accounting
 Introduction to Tally. ERP 9
 Introduction of Tally and Viewing Configuration
 Creation of company and security controls
 Revision & class Test
 Backup, Restore and Splitting of data
 Voucher, Debit Note and Credit Note Tally
 Budgets and Cost Center in Tally
 First Month in Tally and Profitability

2 3 4 5 6 7 8

Week

12

Test and Proceed
Motor Insurance

13

14

Insurance

Intermediaries
Revision

non-2021-22

II

Computerized Accounting System
DEEPAI

Introduction to Computerized Accounting

Introduction to Tally. ERP 9

Darsh

Revision

Inter Mediasis.

ceder
for
insurance

Session- 2021-22

II 'H' & II 'C'

Computerized Accounting system

DEEPAI

Week

Introduction to Computerized Accounting

Introduction to Tally. ERP 9

Installation of Tally and Licensing Configuration

Creation of Company and Security Control.

Revision & Class Test

Back-up, Restore and Splitting of data

Voucher, Debit Note and Credit in Tally

Budgets and Cost centre in Tally.

Final Account in Tally and Multi-currency option in Tally.

Unit Test and Interest Calculation in Tally

Stock - Maintenance in Tally

Taxation in Tally - TDS

Week

13.

Taxation in Tally -

14.

Payroll Processing in Tally

Seminar 2021-22

H & T

Advertising

DEEPAI

Advertising - Meaning, Scope, and Features

Location Mix and Advertising

Advertising Placement An overview

I

2

3

Seminar 2021-22

CM II & III

Advertising

DEEPAI

Week	
<u>I</u>	Advertising - Meaning, scope, and functions.
<u>2</u>	Promotion mix and Advertising
<u>3</u>	Advertising Process - An overview
<u>4</u>	Communication Process
<u>5</u>	Types of Advertising
<u>6</u>	Economic and social Aspect of Advertising & Unit Test
<u>7</u>	Legal and Ethical Aspect of Advertising
<u>8</u>	Ad. objectives and D A G M A R Approach
<u>9</u>	Advertising Budget & Assignments.
<u>10.</u>	Creative Aspect of Advertising - Copy writing Message, Ad. Appeal, Headlines
<u>11.</u>	Type of Media & Planning and schedule
<u>12.</u>	Ad. Agency and its Role

Week

13.

Client Agency Relationship

14.

Ad. and Consumer Behaviour
Effectiveness.

of Management Ac
Session! - 2021-22
Clays! - B.Com III (A)
Sem! - VIth Sem.

Topics to be Covered
Management Accounting
scope, Techniques and

, 2022

Plan of Management Accounting

Session! - 2021-22

Class! - B.Com III (A)

Sem! - VIth Sem.

Purity

Asst. Prof.

Dept. of Comm.

Topics to be Covered

May, 2022

Management Accounting! Concept, scope, Techniques and Significance. Comparison between financial and Management Accounting, Cost Accounting and Management Accounting.

Analysis of Financial statement! Comparative statements, Common Size statements, Ratio Analysis! Liquidity, Solvency, Profitability and Liquidity and Turnover, Trend Analysis.

May, 2022

Cash Flow and Fund Flow statements! need and Method of preparing statements.
1st Assignment

June, 2022

Absorption v/s variable Costing! features and Income determination, Cost-Volume Profit Analysis, BEP, Contribution, Plv Ratio, Margin of Safety, Angle of Incidence, determination of Cost indifference Point. 2nd Assignment

July, 2022

Budgeting and Budgetary Control! Need, Methods and Types of Budgets, Essential of Budgetary Control system.
Revision, Test and Assignments.

Note - Assignments and Tests
per College Schedule.

Department of Business	Session I - 2021-22	Session II - B.Com III (C)	Sem I - IV th sem.	Topics to be covered	Correlation :- No	Correlation :- No
				2022		

Plan of Business Statistics
Session:- 2021-22
Class:- B.Com III(c)
Sem:- IVth sem.

Preety
Asstt. Prof.
Deptt. of Commerce

Topics to be covered

2022

Correlation:- Meaning of Correlation. simple, multiple and partial; linear and non linear. Scatter Diagram, Pearson's Co-efficient of Correlation, Probable and standard Errors, Rank Correlation

May, 2022

Regression Analysis, Regression Equations, Methods of Calculating Regression Equation.

1st Assignment.

June, 2022

Probability & Probability Distribution. Theory of Probability. Approaches to the calculation of Probability. Probability Distributions: Binomial, Poisson and Normal.

July, 2022

Revisions, Unit Test, Assignments.

Note:- Assignments and Test will be taken as per College schedule.

Preety

4th of May, 2022 & June, 2022

1st week of May

Selection: Meaning, Purpose, Difference between Recruitment and Selection, Process of Selection, barriers to Effective selection.

2nd week of May

Placement: Induction / Orientation, Meaning, Objectives, Content and Responsibility for Induction.

3rd week of May

Internal Mobility: Meaning & Need, transfer: Purpose, types, benefits and problems, transfer Policy.

4th week of May

Promotion: Purpose, basis, Promotion Policy; demotion: Causes, demotion Policy. 1st Assignment

1st week of June

Training: Concept, Introduction, meaning & Definitions, Training and Development, Objectives of Training, Training Policy & Importance

2nd week of June

Training Process, Methods of Training, Principles of Training, Merits of Training.

th of June & July, 2022

of June

Performance Appraisal: meaning, Features, Merits, limitations, Importance, Process of Performance Appraisal.

Week of June

Methods of Performance Appraisal, Level of Performance Appraisal, Potential Appraisal, Techniques and Process of Potential Appraisal.
2nd Assignment.

1st Week of July

Revision of All syllabus.

2nd Week of July

Unit test and Assignment.

Note! - Assignments and Test will be taken as Per ~~Per~~ College Schedule.

July

Plan of Human Resource Management
 Session:- 2021-22
 Class:- B.Com III & Hon.
 of April, 2022
 Sem:- VIth Sem.
 Prerty
 Asst. Prof. in Comm.
 Govt. College for Women
 Jind

Contents / Syllabus to be covered.

1st week of April

Human Resource Management!
 Meaning, Nature, History, Objectives,
 Importance, Scope, Functions of HRM.
 HRM vs. Personnel Management,
 HRM vs. HRD, Human Resource Manager!
 Qualification & Qualities, Limitations
 of Human Resource Management.

2nd week of April

Human Resource Planning! Meaning,
 Importance, Objectives, Process, Factors
 affecting manpower planning, Problems
 and suggestions for making HR
 Planning Effective.

3rd week of April

Job Analysis! Meaning, Process of
 Job Analysis, Methods of collecting
 Job Analysis Data, Potential
 Problems with Job Analysis, Job
 Description and Job specification.

4th week of April

Recruitment! Meaning, Purpose,
 Recruitment Policy, Factors affecting
 Recruitment, sources of Recruitment,
 Internal and External methods
 of Recruitment.

OF Entrepreneurship Development
SEM - 2021-22
CLASS - B.Com. IV sem. (Hons)

(Jyoti Rani)
Asstt. Professor
UCW, Jind

Month	TOPICS to be Covered
April 2022	Entrepreneur: An overview, Entrepreneurship, Setting up of a new Business, Life cycle of a new business
May 2022	Environmental factors affecting a new business, project planning, market and Demand Analysis, Capital and Project Cost
June 2022	Sources of Finance, Profit and tax planning, Entrepreneurship Development programmes, Institutional support to entrepreneurship development, Government support and incentives to new enterprises
July 2022	Startup India, Skill India, Revision
NOTE: - Assignment and their test will be taken according to College schedule.	
(Jyoti Rani) Asstt. Prof. of Comm UCW, Jind	

Lesson Plan of Advanced
Session — 2021-22
Class — B.Com. II

month	TOPICS to be Covered
April 2022	Branch Accounts and Hire Purchase System and Instalment Payment system
May 2022	Partnership Accounts — Distribution of profits, Admission of a partner
June 2022	Retirement or Death of a partner, Dissolution of Partnership firm
July 2022	Amalgamation and Sale of Partnership firm to a company

NOTE! — Assignment and their test will be taken according to College Schedule

Jyoti Rani
(Jyoti Rani)
Asstt. Prof. of Comm
O.C.W. Jind

Plan of Company Law

Session - 2021-22

Class - B.Com. IV sem. (A2C)

Jyoti Rani
Asstt. Prof. of Commerce,
GCUW Jind

Asstt. Prof.
GCUW

Month

Topics to be covered

April, 2022

membership in companies, Company management and administration

May, 2022

Company Secretary, Company meetings and ~~Notes~~ Resolutions, meetings' Procedure or Requisites of a valid meeting

June 2022

Dividend, Accounts and Audit, Prevention of Oppression and mismanagement, Reconstruction and Amalgamation

July 2022

Winding up of the Company, Revision

Note: - Assignment and their test will be taken according to college schedule

Jyoti Rani
(Jyoti Rani)

Asstt. Prof. of Commerce
GCUW, Jind

Plan of Management Accounting

Extension lecturer

Session: 2021-22

Class: B. Com. 6th Sem.

Section: B

Month	Particulars
April	Management Accounting: Concept, Scope, Techniques and Significance. Financial Statements (Meaning, Types and Limitations) Analysis and Interpretation of Financial Statements Ratio Analysis
May	Ratio Analysis Continues... Fund Flow Statements Cash Flow Statement, Absorption Costing and Marginal Costing, Cost - Volume - Profit Analysis
June	Cost - Volume - Profit Analysis Continues, Budget and Budgeting, Budgetary Control, Management Reporting and Management Information System Fixed and Flexible Budgeting

July

Cash Budget
Sales and Process

Revision

Note :- Assignments and Unit Test
will be taken as per schedule.

Sapna

of Computer System	Session	Class : B	Section : A	Particulars
Extension lecture				
Introduction : Installation				
ERP 9 - Licensing Configuration				
Vault Password - Security C				
Tally, ERP 9 - Splitting Com				
- Backup and Restore.				

Plan of Computerised Accounting System

Topic: Extension lecturer

Session: 2021-22

Class: B.Com. 4th Sem.

Section: A

	Particulars
April	Introduction: Installation of Tally ERP 9 - Licensing Configurations - Tally Vault Password - Security Control in Tally, ERP 9 - Splitting Company Data - Backup and Restore.
May	Accounting: Voucher Entry, Budget, Cost Center, Balance Sheet, Profit and loss account, Currency debit note, Credit note, interest Calculation Inventory: Stock item, Sales order, Purchase order, delivery note, rejection out.
June	Computerized Tax Liability Calculations. Payroll: Salary Accounting - Introduction to Payroll

	Pay 2011 mas. Overtime Advanced Pay Basic Salary	Plan of June	Marked	Session:	Extension lecture Class:	Section:	Particulars
July	Overtime, Bonus, Gratuity ESI, Provident Commission. Revision	June	Final				Month
							April
							May

NOTE :- * Assignments and Unit test
will be taken according to
Schedule.

* Practical classes for Computerised
Accounting will be taken

Sapna

Lesson Plan of Fundamentals of
Marketing

Session: 2021-22

Teacher: Extension lecturer Class: B. Com 1st Sem.

Section: C & Honours

Month	Particulars
April	Marketing: An Introduction, Marketing Concepts, Marketing Management, Marketing Mix, Marketing Environment
May	Market Segmentation, Consumer Behaviour, Product: Concept, Importance and Classification, Product Mix Strategies
June	Branding, Packaging, Labelling, Product Life Cycle, New Product Development Process, Product Pricing
July	Promotion Mix, Distribution Channels

Note: Assignments and
be taken as per Schedule

Advanced Financial year → Asatya / Section		Class
Month of April - 2022	70 P/L to be (over)	Partnership Accounts → Admin (Partner)
May 2022		(Retirement or Death of a Partner)

Sapna
 Chudhary
 Lecturer

Advanced Financial Accounting)
 Year → A Section | Session - 2021-22
 Class → B.com I (A)

Kanta
 Asst Prof of Commerce
 P.T.G.E.W.
 (Jharkhand)
 Sem - 2nd

Month of April - 2022

Month

TOPICS to be covered

April 2022

Partnership Accounts → Admission of a Partner)

May 2022

(Retirement or Death of a Partner)
 Dissolution of Partnership Firm

June 2022

Branch Accounts

Hire Purchase System and Instalment Payment System

July 2022

Test / Revision

Note

Assignment and their Test will be taken according to college schedule.

Kanta
 Asst Prof of Commerce
 (G.R.W. Jharkhand)

[Signature]

Corporate Acc^t

Sem-III

BUSINESS Environment of Haryana

Session → 2021-22

Class - B.Com(I) B.Com I Hon' / B.Com I(C)

The month of April = 2022

Month

(TOPICS to be covered.)

April 2022

① Business Environment - Introduction, Nature, Definition
Agriculture in Haryana

② May 2022

Agricultural credit, (NABARD) Rural indebtedness
micro, Small and medium Enterprises in Haryana
(Special Economic Zones)

③ June 2022

Multination Corporations in Haryana (HSIIDC)
(HFC) (HAFED)

④ July 2022

(MKVIB) Haryana Khadi and Village Industries
(Board)

Haryana Budget / Test & Revision)

Note

Assignment and their Test will be taken according
to collage schedule.

(Kanta)

Asst. Prof of
Commerce Group

21/07

Corporate Accounting Sem-(IV)
Session → 2021-22
Class → B.Com II (B)

Kanta
Asstt. Prof. in
Commerce Dept
P.I.G.C.W.
Jind

for the Month of April - 2022

(TOPICS to be Covered)

Month
April 2022

Valuation of Goodwill) Valuation of
Shares

② May 2022

Liquidation of Company, Accounts of
Holding Companies

③ June 2022

Account of Holding Companies)
Accounts of Banking Companies

July 2022

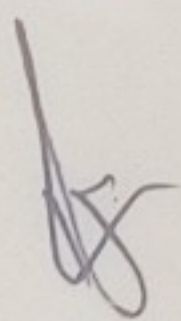
Accounts of Insurance Companies.

Test & Revision

Note →

Assignment and their Test will be taken
According to College Schedule.

(Kanta)
Asstt. Prof. of
Commerce
(P.I.G.C.W. Jind)



of RETAIL MANAGEMENT (2021-22)

checked

sem III (A) & (C)

	Particulars
April	Concept, Characteristics & importance of Retailing. Theories of retailing; strategic planning in Retail Planning location of retail institutions.
May	Trading area analysis, Deciding the most desirable type of location, choice of general location, material handling.
June	Organisational structure in Retail Institutions. Store Management.
July	Trends in Retailing in India. FDI in retail Revisions.

Note :- Assignment & unit test will be taken according to schedule.

~~Practical class~~

Purnan

of Computerised Accounting System

Chahal
Assistant Professor

Session : 2021-22

Class : B.Com II (B)

Date	Particulars
April	Introduction : Installation of Tally ERP 9 - Licensing Configuration - Tally Vault Password - Security Control in Tally, ERP 9 - Splitting Company Data - Backup & Restore.
May	Accounting : Voucher Entry, Budget Cost Center, Balancesheet, Profit & Loss A/c, Currency, Debit note, Credit note, Interest Calculation. Inventory : Stock item, Sales order, Purchase order, Delivery note, Rejection out.
June	Computerised Tax Liability Calculation. Payroll : Salary Accounting - Introduction to Payroll Payroll Masters - Payroll Voucher Overtime Payment - Gratuity Gratuity - Advanced Payroll Transaction Basic Salary.
July	Overtime, Bonus, Gratuity, Loan, ESI, PF, Pension, Commission. Retirement

Note :- Assignment & Unit test will be taken according to Schedule.

Practical classes for Computerised Accounting will be taken.

Pam

Plan of Business Statistics

Dr. Chahal

Session: 2021-22

Dr. Assistant Professor

Class: B.Com 4th sem. (A)

Month	Particulars
April	Correlation
May	Regression Analysis, Probability
June	Probability Continues Probability Distribution
July	Probability Distribution Continues
	Note: Assignments and ^{Unit} Test will be taken as per schedule.

Paul