

LESSON PLAN SESSION 2020-2021
CORPORATE ACCOUNTING (A&B)

S. No	WEEK	TOPIC	REMARK
1	25.11.2020-28.11.2020	INTRODUCTION TO CORPORATE ACCOUNTING	
2	01.12.2020-05.12.2020	SHARE CAPITAL (INTRODUCTION TO COMPANY, SHARE CAPITAL)	
3	17.12.2020-12.12.2020	PRIVATE PLACEMENT OF SHARES, BOOK BUILDING PROCESS	
4	14.12.2020-19.12.2020	JOURNAL ENTRIES REGARDING ISSUE OF SHARE AND BUYBACK	
5	21.12.2020-26.12.2020	ISSUE OF RIGHT SHARES AND BONUS SHARES	
6	28.12.2020-31.12.2020	JOURNAL ENTRIES REGARDING ISSUE OF RIGHT SHARES AND BONUS SHARES	
	01.01.2021-07.01.2021	WINTER VACATION	
7	11.01.2021-16.01.2021	ISSUE OF DEBENTURES (TYPES AND PROCESS)	
8	18.01.2021-23.01.2021	JOURNAL ENTRIES REGARDING ISSUE OF DEBENTURES	
9	25.01.2021-30.01.2021	RIGHT OFF PROCESS OF DISCOUNT ON DEBENTURE	
10	01.02.2021-06.02.2021	REDEMPTION OF DEBENTURE , TYPES OF REDEMPTION OF DEBENTURE	
11	08.02.2021-13.02.2021	JOURNAL ENTRIES REGARDING REDEMPTION OF DEBENTURE	
12	15.02.2021-20.02.2021	VALUATION OF GOODWILL, METHODS	
13	22.02.2021-27.02.2021	VALUATION OF SHARES METHODS OF VALUATION	
14	01.03.2021-06.03.2021	PROFIT AND LOSS BEFORE AND AFTER INCORPORATION	
15	08.03.2021-13.03.2021	FINAL ACCOUNTS OF COMPANY, REVISION	
16	15.03.2021 onwards	EXAMINATION	

LESSON PLAN SESSION 2020-2021
CORPORATE ACCOUNTING (A&B)

S.No	WEEK	TOPIC
1	01.04.2021-03.04.2021	INTRODUCTION TO CORPORATE ACCOUNTING, INTERNAL RECONSTRUCTION, OBJECTIVE
2	05.04.2021-10.04.2021	JOURNAL ENTRIES REGARDING INTERNAL RECONSTRUCTION
3	12.04.2021-17.04.2021	METHODS, REDUCTION OF SHARE CAPITAL AND ITS PROCEDURE
4	19.04.2021-24.04.2021	EXTERNAL RECONSTRUCTION AND ACQUISITIONS
5	26.04.2021-30.04.2021	AMALGAMATION, ABSORPTION AND RECONSTRUCTION (MERGER AND PURCHASE)
6	03.05.2021-08.05.2021	PURCHASE CONSIDERATION METHOD AND PREPARATION OF BOOKS OF ACCOUNT
7	10.05.2021-15.05.2021	LIQUIDATION OF A COMPANY, MEANING AND METHODS
8	17.05.2021-22.05.2021	PREPARATION OF LIQUIDATOR FINAL STATEMENT OF ACCOUNT,
9	24.05.2021-29.05.2021	LIST OF CONTRIBUTORS LIQUIDATION OF A COMPANY
10	01.06.2021-05.06.2021	FINANCIAL REPORTING FOR FINANCIAL INSTITUTIONS. TYPES OF FINANCIAL INSTITUTIONS
11	07.06.2021-12.06.2021	NON- BANKING FINANCIAL INSTITUTION AND ITS REPORTING
12	14.06.2021-19.06.2021	FINAL ACCOUNTS OF BANKING COMPANIES. BANK BOOK KEEPING AND WORKING
13	21.06.2021-26.06.2021	SLIP SYSTEM: TELLER SYSTEM ADVANTAGES AND DISADVANTAGES
14	28.06.2021-03.07.2021	SCHEDULES OF PROFIT AND LOSS, SCHEDULES OF BALANCE SHEET
15	05.07.2021-09.07.2021	LEGAL DEFINITION AND REQUIREMENT, ADVANTAGES AND DISADVANTAGES, CONSOLIDATED FINANCIAL STATEMENT IN CASE OF PARTLY AND WHOLLY OWNED SUBSIDIARY, ACCOUNTS OF HOLDING COMPANIES
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021
INTERNATIONAL BUSINESS ENVIRONMENT (A&B)

S.No	WEEK	TOPIC
1	01.04.2021-03.04.2021	INTRODUCTION TO INTERNATIONAL BUSINESS ENVIRONMENT
2	05.04.2021-10.04.2021	RECENT GLOBAL TRENDS IN INTERNATIONAL TRADE AND FINANCE; DIMENSIONS AND MODES OF IB; STRUCTURE OF IB ENVIRONMENT; BARRIERS TO IB
3	12.04.2021-17.04.2021	RISK IN IB; MOTIVES FOR INTERNATIONALIZATION OF FIRMS; ORGANIZATIONAL STRUCTURE FOR IB
4	19.04.2021-24.04.2021	WORLD TRADING SYSTEM AND IMPACT OF WTO; EXCHANGE RATE SYSTEMS;;
5	26.04.2021-30.04.2021	GLOBAL FINANCIAL SYSTEM
6	03.05.2021-08.05.2021	INTERNATIONAL BUSINESS INFORMATION AND COMMUNICATION.
7	10.05.2021-15.05.2021	FOREIGN MARKET ENTRY STRATEGIES; DECISIONS; TYPES AND MOTIVES FOR FOREIGN COLLABORATION;
8	17.05.2021-22.05.2021	COUNTRY EVALUATION AND SELECTION; FACTORS AFFECTING FOREIGN INVESTMENT
9	24.05.2021-29.05.2021	IMPACT OF FDI ON HOME AND HOST COUNTRIES; CONTROL MECHANISMS IN IB.
10	01.06.2021-05.06.2021	Revision
11	07.06.2021-12.06.2021	DECISIONS CONCERNING GLOBAL MANUFACTURING
12	14.06.2021-19.06.2021	MATERIAL MANAGEMENT; OUTSOURCING FACTORS
13	21.06.2021-26.06.2021	PRODUCT AND BRANDING DECISIONS, MANAGING DISTRIBUTION CHANNELS; INTERNATIONAL PROMOTION MIX AND PRICING DECISIONS
14	28.06.2021-03.07.2021	MANAGING GLOBAL SUPPLY CHAINS, MECHANISM OF INTERNATIONAL TRADE
15	05.07.2021-09.07.2021	COUNTER TRADE PRACTICES; TRANSACTIONS. HARMONIZING ACCOUNTING DIFFERENCE ACROSS COUNTRIES
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021 International Marketing (A&B)		
S.No	WEEK	TOPIC
1	01.04.2021-03.04.2021	Nature and Concept Domestic Vs International Marketing;
2	05.04.2021-10.04.2021	Opportunities and Challenges for International marketing
3	12.04.2021-17.04.2021	International marketing Environment
4	19.04.2021-24.04.2021	Foreign market selection and entry modes
5	26.04.2021-30.04.2021	International product life cycle
6	03.05.2021-08.05.2021	Marketing research and information's,
7	10.05.2021-15.05.2021	Product designing and packaging; Pricing process and methods
8	17.05.2021-22.05.2021	International price quotations
9	24.05.2021-29.05.2021	Payment terms in International trade
10	01.06.2021-05.06.2021	Revision
11	07.06.2021-12.06.2021	Pricing process and methods
12	14.06.2021-19.06.2021	Channel structure and selection decisions
13	21.06.2021-26.06.2021	Managing channel conflicts
14	28.06.2021-03.07.2021	Selection and appointment of foreign sales agents
15	05.07.2021-09.07.2021	Basic export procedure and documentation.
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021
CORPORATE LAW (A&B)

S. No	WEEK	TOPIC	REMARK
1	25.11.2020-28.11.2020	Company- Meaning and Characteristics; Features of company.	
2	01.12.2020-05.12.2020	Types of companies, advantages and disadvantages of incorporation	
3	17.12.2020-12.12.2020	Lifting of corporate veil.	
4	14.12.2020-19.12.2020	Formation of Company: - Promotion of company; Functions of promoter; importance of promoter.	
5	21.12.2020-26.12.2020	Promoter's remuneration; legal status of Promoter , Rights of promoters; Duties of promoters; Liabilities of promoters;	
6	28.12.2020-31.12.2020	Borrowing Powers; Debentures and Charges	
	01.01.2021-07.01.2021	WINTER VACATION	
7	11.01.2021-16.01.2021	Prospectus: - definition; Public offer, contents;	
8	18.01.2021-23.01.2021	Misleading prospectus and its consequences	
9	25.01.2021-30.01.2021	Pre- incorporation contracts	
10	01.02.2021-06.02.2021	Incorporation and commencement of Business	
11	08.02.2021-13.02.2021	Memorandum of Association: - Meaning; importance;	
12	15.02.2021-20.02.2021	Clauses of memorandum of association and their Alteration	
13	22.02.2021-27.02.2021	Doctrine of Ultra- virus	
14	01.03.2021-06.03.2021	Articles of Association: - Meaning; contents; Scope and alteration	
15	08.03.2021-13.03.2021	Alteration of articles of association; constructive notice and doctrine of indoor management.	
16	15.03.2021 onwards	EXAMINATION	

LESSON PLAN SESSION 2020-2021
CORPORATE LAW (A&B)

S.No	WEEK	TOPIC
1	01.04.2021-03.04.2021	Depository System –meaning and importance
2	05.04.2021-10.04.2021	Paperless Trading – Benefits and Procedure; Need for educating investors
3	12.04.2021-17.04.2021	Shares: - Types of shares; Allotment of Shares
4	19.04.2021-24.04.2021	Transfer and Transmission of shares
5	26.04.2021-30.04.2021	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital.
6	03.05.2021-08.05.2021	Further issue of share capital; Rights of pre-emption of shares
7	10.05.2021-15.05.2021	Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership;
8	17.05.2021-22.05.2021	Termination of membership;
9	24.05.2021-29.05.2021	Rights and Liabilities of members.
10	01.06.2021-05.06.2021	Directors: - Duties, Powers, Liabilities,
11	07.06.2021-12.06.2021	Appointment and removal of directors
12	14.06.2021-19.06.2021	Meeting of Company: - Essentials of valid meeting; Meetings of Shareholders
13	21.06.2021-26.06.2021	Annual general meeting; Extra-ordinary general meeting; meetings of board of directors;
14	28.06.2021-03.07.2021	Proxy; Voting, Notice, Agenda and
15	05.07.2021-09.07.2021	Minutes of meetings
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021**Business Management I****(Dr. Ram Niwas)****Odd Sem**

S. No	WEEK	TOPIC	REMARK
1	25.11.2020-28.11.2020	Business: concept	
2	01.12.2020-05.12.2020	Nature and spectrum of business activities	
3	17.12.2020-12.12.2020	Business system, business objectives	
4	14.12.2020-19.12.2020	Management: Introduction, concept	
5	21.12.2020-26.12.2020	Nature, process and significance	
6	28.12.2020-31.12.2020	Development of Management Thought	
	01.01.2021-07.01.2021	Winter Vacation	
7	11.01.2021-16.01.2021	Classical and Neo-Classical systems	
8	18.01.2021-23.01.2021	Contingency approaches	
9	25.01.2021-30.01.2021	Planning: concept, types and process	
10	01.02.2021-06.02.2021	Decision Making: concept and process, Management by Objectives	
11	08.02.2021-13.02.2021	Corporate Planning and Strategic Formulation	
12	15.02.2021-20.02.2021	Organizing: concept, nature, process and significance	
13	22.02.2021-27.02.2021	Authority and Responsibility relationship	
14	01.03.2021-06.03.2021	Centralization and Decentralization	
15	08.03.2021-13.03.2021	Departmentation, Forms of Organizing structure	
16	15.03.2021 onwards	Examination	

LESSON PLAN SESSION 2020-2021
Business Regulatory Framework I
(Dr. Ram Niwas)
Odd Sem

S. No	WEEK	TOPIC	REMARK
1	25.11.2020-28.11.2020	Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements;	
2	01.12.2020-05.12.2020	Offer and acceptance; Contractual capacity of parties; Free consent of parties;	
3	17.12.2020-12.12.2020	Lawful consideration and object; Agreements expressly declared as void.	
4	14.12.2020-19.12.2020	Contingent Contracts: - Quasi contracts; Discharge of contracts:	
5	21.12.2020-26.12.2020	Methods of discharge of contracts; Consequences of Breach of contracts.	
6	28.12.2020-31.12.2020	Contract of Indemnity and guarantee: - Elements of contract of Indemnity;	
	01.01.2021-07.01.2021	Winter Vacation	
7	11.01.2021-16.01.2021	Rights of Indemnity Holder and indemnifier Guarantee:	
8	18.01.2021-23.01.2021	features of contract of guarantee; Rights and Liabilities of surely;	
9	25.01.2021-30.01.2021	Discharge of surety; Difference between contract of indemnity and Guarantee.	
10	01.02.2021-06.02.2021	Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment,	
11	08.02.2021-13.02.2021	Duties and rights of bailor and bailee. Essentials of pledge,	
12	15.02.2021-20.02.2021	who nay pledge, Rights and Duties of Pawnor and pawnee	
13	22.02.2021-27.02.2021	Consumer protection Act 1986:	
14	01.03.2021-06.03.2021	- Salient features of consumer Protection Act; Rights of consumers;	
15	08.03.2021-13.03.2021	consumer Protection councils; consumer dispute redressel machinery	
16	15.03.2021 onwards	Examination	

LESSON PLAN SESSION 2020-2021**Business Management II****(Dr. Ram Niwas)****Even Sem**

S.No	WEEK	TOPIC
1	01.04.2021-03.04.2021	Staffing: Concept, Nature and Scope
2	05.04.2021-10.04.2021	Recruitment and Selection
3	12.04.2021-17.04.2021	Training of Employees
4	19.04.2021-24.04.2021	Motivation: Concept, Nature and Importance
5	26.04.2021-30.04.2021	Motivation Theories: Maslow, Herzber, Macgregor and Quchi
6	03.05.2021-08.05.2021	Financial and Non-Financial Incentives
7	10.05.2021-15.05.2021	Classical and Neo-classical Systems, Contingency Approaches
8	17.05.2021-22.05.2021	Communication: Concept, Nature, Types and Process
9	24.05.2021-29.05.2021	Communication: Barriers and Remedies
10	01.06.2021-05.06.2021	Control: Concept, Process and Techniques
11	07.06.2021-12.06.2021	Effective Control System
12	14.06.2021-19.06.2021	Management of Change: Concept, Nature
13	21.06.2021-26.06.2021	Process of Planned Change
14	28.06.2021-03.07.2021	Resistance to Change
15	05.07.2021-09.07.2021	Emerging Horizons of Management in Changing Environment
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021**Secretarial Practice****(Dr. Ram Niwas)****Even Sem**

S.No	WEEK	TOPIC
1	01.04.2021-03.04.2021	Meaning, definitions and functions of a company secretary
2	05.04.2021-10.04.2021	Duties and responsibilities of a company secretary
3	12.04.2021-17.04.2021	Powers and appointment procedure of a company secretary
4	19.04.2021-24.04.2021	Qualifications and disqualifications of a company secretary
5	26.04.2021-30.04.2021	Position and removal of a company secretary
6	03.05.2021-08.05.2021	Duties of Secretary regarding formation of M/A & their alterations.
7	10.05.2021-15.05.2021	Duties of Secretary regarding formation of A/A & their alterations.
8	17.05.2021-22.05.2021	Duties of secretary regarding issue of share certificate, share warrant
9	24.05.2021-29.05.2021	Duties of secretary regarding share stock, calls-in-arrear, forfeiture and re-issue of shares
10	01.06.2021-05.06.2021	Duties of secretary regarding transfer and transmission of shares.
11	07.06.2021-12.06.2021	Duties of secretary regarding meetings, Requisites of a valid meeting
12	14.06.2021-19.06.2021	Secretarial duties regarding meetings of shareholders
13	21.06.2021-26.06.2021	Meetings of Board of directors
14	28.06.2021-03.07.2021	Company secretary and motion & resolution.
15	05.07.2021-09.07.2021	Company secretary and voting & proxy.
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021
Odd Sem Retailing 3rd sem

S. No	WEEK	TOPIC	REMARK
1	25.11.2020-28.11.2020	Introduction: Meaning, nature, scope,	
2	01.12.2020-05.12.2020	importance, growth and present size.	
3	17.12.2020-12.12.2020	Career option in retailing; Technology induction in retailing;	
4	14.12.2020-19.12.2020	Future of retailing in India	
5	21.12.2020-26.12.2020	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories;	
6	28.12.2020-31.12.2020	Wheel of retailing; Traditional retail formats vs. modern retail formats in India;	
	01.01.2021-07.01.2021	Winter Vacation	
7	11.01.2021-16.01.2021	Store and non-store based formats;	
8	18.01.2021-23.01.2021	Cash and carry business - Meaning, nature and scope;	
9	25.01.2021-30.01.2021	Retailing models – Franchiser - franchisee	
10	01.02.2021-06.02.2021	Wheel of retailing and retailing life cycle;	
11	08.02.2021-13.02.2021	Co-operation and conflict with other retailers.	
12	15.02.2021-20.02.2021	Retailing management and "the total performance model;	
13	22.02.2021-27.02.2021	Functions of retail management; Strategic retail management process	
14	01.03.2021-06.03.2021	Developing retailing strategies, objectives,	
15	08.03.2021-13.03.2021	action plans, pricing strategies and location strategies	
16	15.03.2021 onwards	Examination	

LESSON PLAN SESSION 2020-2021
Odd Sem Income tax , Bcom 5th sem

S. No	WEEK	TOPIC	REMARK
1	25.11.2020-28.11.2020	Income Tax: An introduction and Important Definitions	
2	01.12.2020-05.12.2020	Agriculture Income	
3	17.12.2020-12.12.2020	Residential status	
4	14.12.2020-19.12.2020	Residential status	
5	21.12.2020-26.12.2020	incidence of Tax Liability	
6	28.12.2020-31.12.2020	Income from salary	
	01.01.2021-07.01.2021	Winter Vacation	
7	11.01.2021-16.01.2021	Income from Salaries (including retirement benefits)	
8	18.01.2021-23.01.2021	Income from House property	
9	25.01.2021-30.01.2021	Profits and Gains from Business or Profession	
10	01.02.2021-06.02.2021	Depreciation; Capital Gains	
11	08.02.2021-13.02.2021	Income from other sources	
12	15.02.2021-20.02.2021	clubbing of incomes & aggregation of incomes, set off and carry forward of losses	
13	22.02.2021-27.02.2021	Deductions to be made in computing total income	
14	01.03.2021-06.03.2021	revision	
15	08.03.2021-13.03.2021	Revision +test	
16	15.03.2021 onwards	Examination	

LESSON PLAN SESSION 2020-2021
Odd Sem cost accounting 5th sem

S. No	WEEK	TOPIC	REMARK
1	25.11.2020-28.11.2020	Cost Accounting : Meaning, Features, Scope	
2	01.12.2020-05.12.2020	Techniques, Methods, Objectives, Importance and Limitations.	
3	17.12.2020-12.12.2020	Costing; cost accountancy; cost centres and profit centres	
4	14.12.2020-19.12.2020	Difference and similarities of cost accounting system with financial accounting system.	
5	21.12.2020-26.12.2020	Cost: main elements and types	
6	28.12.2020-31.12.2020	Material Control: Meaning and objectives of material control	
	01.01.2021-07.01.2021	material purchase procedure, fixation of inventory levels-	
7	11.01.2021-16.01.2021	reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues	
8	18.01.2021-23.01.2021	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,	
9	25.01.2021-30.01.2021	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System.	
10	01.02.2021-06.02.2021	Incentive Wage plans – Individual plans and group plans.	
11	08.02.2021-13.02.2021	Overheads : Meaning and Types	
12	15.02.2021-20.02.2021	Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.	
13	22.02.2021-27.02.2021	Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.	
14	01.03.2021-06.03.2021	revision	
15	08.03.2021-13.03.2021	Revision +test	
16	15.03.2021 onwards	Examination	

LESSON PLAN SESSION 2020-2021
Even Sem Income Tax B.com 6th sem

S.No	WEEK	TOPIC
1	01.04.2021-03.04.2021	Rebate & Relief of Tax
2	05.04.2021-10.04.2021	computation of Total income and Tax liability of individuals.
3	12.04.2021-17.04.2021	computation of Total income and Tax liability of individuals.
4	19.04.2021-24.04.2021	Filling and Filing of return (ITR – I)
5	26.04.2021-30.04.2021	Filling and Filing of return(II)
6	03.05.2021-08.05.2021	Practice
7	10.05.2021-15.05.2021	Practice
8	17.05.2021-22.05.2021	Assessment of Hindu Undivided Families
9	24.05.2021-29.05.2021	Assessment of Firms
10	01.06.2021-05.06.2021	Association of Persons
11	07.06.2021-12.06.2021	Income Tax authorities & their powers
12	14.06.2021-19.06.2021	procedure for assessment
13	21.06.2021-26.06.2021	Deduction of Tax at Source (TDS)
14	28.06.2021-03.07.2021	advance payment of tax, Recovery & refund of tax
15	05.07.2021-09.07.2021	appeals & revision, offences & prosecutions
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021
Even Sem cost accounting 6th sem

S.No	WEEK	TOPIC
1	01.04.2021-03.04.2021	Process Costing : Meaning; Uses; Preparation of process account
2	05.04.2021-10.04.2021	Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness;
3	12.04.2021-17.04.2021	Treatment of opening and closing stock (Excluding Work in Progress):
4	19.04.2021-24.04.2021	Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits
5	26.04.2021-30.04.2021	Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract.
6	03.05.2021-08.05.2021	Job and batch costing.
7	10.05.2021-15.05.2021	Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool,
8	17.05.2021-22.05.2021	limitations of budgetary control, forecasts and budgets, installation of budgetary control system,
9	24.05.2021-29.05.2021	classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.
10	01.06.2021-05.06.2021	Standard Costing : meaning, limitations, standard costs and budgeted costs,
11	07.06.2021-12.06.2021	determination of standard cost, cost variances, direct material and direct labour only.
12	14.06.2021-19.06.2021	Marginal Costing and Profit planning: Marginal costing, Absorption costing,
13	21.06.2021-26.06.2021	Marginal cost, Cost volume Profit analysis,
14	28.06.2021-03.07.2021	BEP Analysis, Key factor, BE chart, angle of incidence
15	05.07.2021-09.07.2021	incidence, concept of decision-making and steps involved, determination of sales mix, make or buy Decisions
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021 Even Semester		
S.No	WEEK	TOPIC-FINANCIAL ACCOUNT
1	01.04.2021-03.04.2021	Introduction to hire purchase system, Accounting records under hire purchase, Calculation of cash price, Numerical
2	05.04.2021-10.04.2021	Calculation of interest – inverse progressive method, Product method, Numerical After sale services, Repossession of goods due to non -payment of installment, numerical
3	12.04.2021-17.04.2021	Transfer of asset to third party, Sale of asset by higher purchaser Purchase through financial institutions , Goods of small value Installment payment system, Numerical
4	19.04.2021-24.04.2021	Branch accounts, Branch account by direct method, Numerical
5	26.04.2021-30.04.2021	Branch account with petty cash with imp rest system, Branch account with final account method, Numerical Memorandum branch stock account, Stock and debtor system of branch account, Numerical, Wholesale branch account, Numerical
6	03.05.2021-08.05.2021	Incorporation entries in the books of head office, Numerical, Treatment of in transit items
7	10.05.2021-15.05.2021	Foreign branches-conversion of trial balance, Numerical Test-1, Departmental accounts, General P&L and balance sheet Numerical
8	17.05.2021-22.05.2021	Dissolution of partnership firm , realization account Partner's loan account, capital account, cash and bank account Numerical, Insolvency of a partner
9	24.05.2021-29.05.2021	One partner solvent – numerical, Gradual realization of assets and piecemeal distribution, Numerical, Test 2
10	01.06.2021-05.06.2021	Amalgamation of partnership firm, Sale of partnership firm Numerical, Joint venture, Methods of maintaining joint venture records, Joint bank account numerical
11	07.06.2021-12.06.2021	Underwriting of a share of company, numerical No separate account of J.V – co-ventures keep record, numerical Memorandum method, numerical
12	14.06.2021-19.06.2021	Royalty account , Rent and royalty, Journal entries in the books of lessee, Royalty in connection with mines, Half yearly payment of royalty, numerical, Reduction of work due to strike- numerical
13	21.06.2021-26.06.2021	Lockout and receipts of subsidy, Numerical, Sub lease, Numerical
14	28.06.2021-03.07.2021	Royalties – oil wells, Royalties – brick making, Royalties – patents, Copyright royalties, Numerical
15	05.07.2021-09.07.2021	Revision
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021 Odd Semester		
S.No	WEEK	TOPIC – FINANCIAL ACCOUNT
1	25.11.2020-28.11.2020	Introduction to the subject, Meaning and characteristics of accounting, Functions of accounting ,objectives of, accountancy, Book –keeping and accounting, accountanc, Users of accounting information
2	01.12.2020-05.12.2020	Advantages and limitations of accounting, Attributes of accounting information
3	17.12.2020-12.12.2020	Basic accounting terms , Basis of accounting- cash and accrual
4	14.12.2020-19.12.2020	Accounting principles –concepts, Accounting conventions, Double entry system-stage
5	21.12.2020-26.12.2020	Journal -entries , Types of accounts-rules, Advantages and disadvantages of double entry system
6	28.12.2020-31.12.2020	Ledger, Ledger and books of original entry, Rules of posting, Sub division of journal, Depreciation, Test-1
	01.01.2021-07.01.2021	Winter Vacation
7	11.01.2021-16.01.2021	Trial balance, Types of errors, Types of errors, Capital and revenue expenditure, Capital and revenue expenditure-illustrations
8	18.01.2021-23.01.2021	Methods of providing depreciation-fixed installment, numerical
9	25.01.2021-30.01.2021	Diminishing balance method Numerical, Trading account , Provisions , Reserves, numerical
10	01.02.2021-06.02.2021	Format of trading account, Profit and loss account, Format of Profit and loss account, Balance sheet, Classification of asset and liabilities, Numerical
11	08.02.2021-13.02.2021	Financial account with adjustment-numerical, Types of errors, Test 2
12	15.02.2021-20.02.2021	Rectification of error- two sided Rectification of error- one sided, Numerical
13	22.02.2021-27.02.2021	Accounts for nonprofit organizations, Receipt and payment account, The income and expenditure account ,Balance sheet, Numerical
14	01.03.2021-06.03.2021	Assignment, Consignment accounts, Consignment accounts-principal terms, Books of consignor, numerical
15	08.03.2021-13.03.2021	financial accounting, Consignment accounts – numerical,REVISION
16	15.03.2021 onwards	Examination

LESSON PLAN SESSION 2020-2021 Even Semester		
S.No	WEEK	TOPIC – FINANCIAL MANAGEMENT
1	01.04.2021-03.04.2021	Nature of Financial Management: Scope of Finance, Fin. Functions
2	05.04.2021-10.04.2021	Profit maximization Vs. Wealth Maximization, Objectives of F.M.
3	12.04.2021-17.04.2021	Financial Planning
4	19.04.2021-24.04.2021	Working Capital Management, Meaning, Nature & Planning
5	26.04.2021-30.04.2021	Permanent and variable working capital,balanced working position
6	03.05.2021-08.05.2021	Issues of working capital management
7	10.05.2021-15.05.2021	Management of cash, marketable securities
8	17.05.2021-22.05.2021	Receivable management,
9	24.05.2021-29.05.2021	Cost of Capital
10	01.06.2021-05.06.2021	Capitalization
11	07.06.2021-12.06.2021	Leverage analysis: operating, financial and composite
12	14.06.2021-19.06.2021	Capital Structure: Theories and policy
13	21.06.2021-26.06.2021	NOI Approach, MM Hypothesis without tax
14	28.06.2021-03.07.2021	Capital structure: Planning and policy
15	05.07.2021-09.07.2021	Dividend Theory and policy
16	10.07.2021	EXAMINATION

LESSON PLAN SESSION 2020-2021		
Odd Semester		
S. No	WEEK	TOPIC – ACCOUNTING FOR MANAGMENT
1	25.11.2020-28.11.2020	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions
2	01.12.2020-05.12.2020	Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
3	17.12.2020-12.12.2020	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
4	14.12.2020-19.12.2020	Capital Budgeting : Meaning, nature, need, importance
5	21.12.2020-26.12.2020	Capital Budgeting : appraisal methods
6	28.12.2020-31.12.2020	Capital rationing
	01.01.2021-07.01.2021	WINTER VACATION
7	11.01.2021-16.01.2021	Financial planning
8	18.01.2021-23.01.2021	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements
9	25.01.2021-30.01.2021	Types of financial analysis, steps involved in financial analysis
10	01.02.2021-06.02.2021	Techniques of financial analysis.
11	08.02.2021-13.02.2021	Ratio Analysis : meaning of ratios, classification of ratios
12	15.02.2021-20.02.2021	Ratio Analysis: advantages and limitations of ratio analysis.
13	22.02.2021-27.02.2021	Profitability ratios
14	01.03.2021-06.03.2021	Cash Flow Statement : Limitations and accounting procedure
15	08.03.2021-13.03.2021	Cash Flow Statement : Meaning, objectives
16	15.03.2021 onwards	EXAMINATION

LESSON PLAN SESSION 2020-2021

Odd Semester

S.No	WEEK	TOPIC - HRM
1	25.11.2020-28.11.2020	An introduction to Human Resource Management
2	01.12.2020-05.12.2020	Definitions of Human Resource Management (HRM)
3	17.12.2020-12.12.2020	Importance of Human Resource Management (HRM)
4	14.12.2020-19.12.2020	Objectives of Human Resource Management (HRM)
5	21.12.2020-26.12.2020	Scope of Human Resource Management (HRM)
6	28.12.2020-31.12.2020	Function of Human Resource Management
	01.01.2021-07.01.2021	WINTER VACATION
7	11.01.2021-16.01.2021	Managerial and Operative Functions
8	18.01.2021-23.01.2021	Qualifications of a Human Resource Manager
9	25.01.2021-30.01.2021	Qualities of Human Resource manager in our organization
10	01.02.2021-06.02.2021	Evolution of Human Recourse Management (HRM) in India
11	08.02.2021-13.02.2021	Growth of Human Recourse Management (HRM) in India
12	15.02.2021-20.02.2021	Special incentives
13	22.02.2021-27.02.2021	Profit sharing
14	01.03.2021-06.03.2021	Group Discussion
15	08.03.2021-13.03.2021	Revision
16	15.03.2021 onwards	EXAMINATION

GC Kharkhara (Rewari)

YourClass: B. Com 1 – IST Semester 2020 -21
 Paper: BUSINESS ENVIRONMENT
 Lesson Plan: EVEN SEM
 text here 1

Your text here 2	
	Topics to be covered
Week 1	Bussiness Environment,
Week 2	Introduction Analysis and Importance of Bussiness Environment,
Week3	SWOT Analysis
Week 4	Revision
SEPTEMBER	
	Topics to be covered
Week 1	Trends in National Income
Week 2	Trends in Saving and Investment
Week 3	Trends in Industrial development
Week 4	Balance of Trade and BOP
OCTOBER	
	Topics to be covered
Week 1	Unemployment Problems IN India
Week 2	Regional Imbalance
Week 3	Inflation,
Week 4	Industrial sickness
Week 5	Monetary policy
NOVEMBER	
	Topics to be covered
Week 1	Fiscal policy
Week 2	Industrial policy
Week 3	Parallel Economy
Week 4	privatisation
DECEMBER	
Week 1	problem solving classes
Week 2	problem solving classes

Signature of teacher

Head of Department

GC Kharkhara (Rewari)

Class: B. Com 1 – IST Semester 2020-21

Paper: BUSINESS COMMUNICATION

Lesson Plan: ODD SEM

AUGUST	
	Topics to be covered
Week 1	Basic of communication, process
Week 2	Seven c's and Barriers
Week 3	Theories, Ethical context
Week 4	Revision
SEPTEMBER	
	Topics to be covered
Week 1	Business communication at workplace
Week 2	Letter writing
Week 3	Report writing
Week 4	Test and Revision
OCTOBER	
	Topics to be covered
Week 1	Business proposal
Week 2	Modern form of communication
Week 3	Note making,
Week 4	Body language
Week 5	Revision
NOVEMBER	
	Topics to be covered
Week 1	Abstract writing
Week 2	Understanding of gestures
Week 3	Revision
Week 4	Assignments
DECEMBER	
Week 1	problem solving classes
Week 2	problem solving classes

Signature of teacher

Head of Department

LESSON PLAN SESSION 2020-2021

Odd Sem.

S.No	WEEK	Business Statistics	REMARK
1	16 July - 20 July	Introduction of Statistics: Origin, Development, Definition, Scope,	
2	22 July -26 July	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement	
3	29 July -03 Aug.	Collection, Classification	
4	05 Aug. - 10 Aug.	Tabulation of primary and secondary data	
5	12 Aug.-17 Aug.	Presentation of data, Central Tendency	
6	19 Aug. -24 Aug.	Partition values; Concept and Measurement	
7	26 Aug. -31 Aug.	Central tendency, Quartiles, Deciles, Percentiles.	
8	02 Sept.- 07 Sept.	Dispersion: Concept and Its absolute as well as relative measures	
9	09 Sept. -14 Sept.	Moments ,Skewness, Kurtosis Moments about any point and about mean and the relationship between them	
10	16 Sept. -21 Sept.	Sheppard's Corrections for Moments, Concept of symmetrical distribution and skewness	
11	23 Sept. -28 Sept.	Measurement of skewness and concept of kurtosis	
12	01 Oct.-05 Oct.	Analysis of Bivariate data: Correlation-concept, scatter diagram, Degree of correlation.	
13	07 Oct.-12 Oct.	Karl Pearson's co-efficient of Correlation and its properties	
14	14 Oct. -19 Oct.	Spearman's rank Correlation, Concurrent deviation method and standard error.	
15	21 Oct.-23 Oct.	Regression: Meaning and Definition, Difference between Correlation and Regression	
	24 Oct. -30 Oct.	DIWALI BREAK	DIWALI BREAK
16	04 Nov.-09 Nov.	Principle of least squares and fitting of a line of best fit to the given data, Regression lines	
17	11 Nov.- 16 Nov.	Properties of regression Co-efficient and Regression lines	
18	19 Nov. onwards	EXAMINATION	
19	20 Dec. -31 Dec.	WINTER VACATION	

LESSON PLAN SESSION 2020-2021		
S.No	WEEK	Even SemesteBusiness Statistics-I
1	01.01.2020-04.01.2020	Introduction of Index no.
2	06.01.2020-11.01.2020	price Index
3	13.01.2020-18.01.2020	Quqntity index
4	20.01.2020-25.01.2020	TRT test, FRT test, CIRCULAR test Value index
5	27.01.2020-31.01.2020	Test of adequacy, base shifting, splicing, Problems in constructing index no. consumer price index
6	03.02.2020-08.02.2020	Time series and its components, moving average
7	10.02.2020-15.02.2020	Least square method, parabolic and exponential trend
8	17.02.2020-22.02.2020	Computation of seasonal indices by various methods
9	24.02.2020-29.02.2020	Concept of probability
10	02.03.2020-07.03.2020	Addition and multiplication laws of probability
11	08.03.2020-15.03.2020	Holi break
12	16.03.2020-21.03.2020	Conditional probability, Bayes theoram
13	23.03.2020-28.03.2020	Probability distribution as a concept,
14	01.04.2020-04.04.2020	Binomial distribution
15	06.04.2020-11.04.2020	Possion distribution
16	13.04.2020-18.04.2020	Normal distribution
17	20.04.2020-25.04.2020	Properties of normal destribution
18	27.04.2020-30.04.2020	Revision
19	01.05.2020 onwards	examination
20	20.05.2020-30.06.2020	Summer Vacation

LESSON PLAN SESSION 2020-2021		
S.No	WEEK	Even Semester Marketing Management
1	01.01.2020-04.01.2020	Marketing Introduction,scope,nature, approach, functions
2	06.01.2020-11.01.2020	Marketing concepts Old concepts New concept Limitations of marketing concept
3	13.01.2020-18.01.2020	Market segmentation Objective of market segmentation Methods
4	20.01.2020-25.01.2020	Test, consumer behaviour, types of consumers, determinants of consumers behaviour
5	27.01.2020-31.01.2020	Revision, product planning and development
6	03.02.2020-08.02.2020	Revision, Presentaiton in smart class room,test, development of new products
7	10.02.2020-15.02.2020	Product life cycle, stages,factors affecting the product life cycle, importance of product life cycle, limitations of product life cycle.
8	17.02.2020-22.02.2020	Branding , difference between brand and trade mark, advantage or importance of branding, brand classification
9	24.02.2020-29.02.2020	Product pricing , importance of price in marketing mix, factors affecting pricing decisions
10	02.03.2020-07.03.2020	Advertising, objective of advertising, functions, importance, limitations or disadvantage or criticism of advertising
11	08.03.2020-15.03.2020	Holi break
12	16.03.2020-21.03.2020	Advertising media, types of advertising media, factors affecting the selection of advertising media
13	23.03.2020-28.03.2020	Evaluation of advertising effectiveness, methods of evaluating advertising effectiveness,
14	01.04.2020-04.04.2020	pre testing methods
15	06.04.2020-11.04.2020	Sales promotion,tools of sales promotion, publicity
16	13.04.2020-18.04.2020	public relations
17	20.04.2020-25.04.2020	Assignment-II
18	27.04.2020-30.04.2020	Revision
19	01.05.2020 onwards	examination
20	20.05.2020-30.06.2020	Summer Vacation

LESSON PLAN: 2020-21

B.Com Illrd Semester (A & B Sections)

Subject: Goods and service tax

S.No.	Syllabus Contents to be done	Time	Remarks
1.	Introduction: - Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax,	01.04.2021-03.04.2021	
2.	concept of GST; Important definitions; Supply under GST	05.04.2021-10.04.2021	
3.	GST:- Meaning and scope of supply including composite and mixed supply	12.04.2021-17.04.2021	
4.	levy and collection including reverse charge mechanism,	19.04.2021-24.04.2021	
5.	Tax on electronic commerce operator (ECO);	26.04.2021-30.04.2021	
6.	Exemption from GST; Composition levy;	03.05.2021-08.05.2021	
7.	Place of Supply:- Within state/Union territory, Interstate, Import and export;	10.05.2021-15.05.2021	
8.	Time of Supply of goods and services; Value of supply including valuation rules;	17.05.2022-22.05.2022	
9.	Input tax credit:- Eligibility and conditions for taking Input Tax Credit,	24.05.2022-29.05.2022	
10.	Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions,	01.06.2021-05.06.2021	
11.	ITC availability in special circumstances,	07.06.2021-12.06.2021	
12.	Reversal of ITC on switching to composition levy or exit from tax-paying status,	14.06.2021-19.06.2021	
13.	Transfer of ITC on account of change in constitution of registered person, Input service distributors;	21.06.2021-26.06.2021	
14.	Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases.	28.06.2021-03.07.2021	

LESSON PLAN: 2021-22

B.Com vth Semester (A & B Sections)

Subject: Financial Market Operation

S.No.	Syllabus Contents to be done	Time	Remarks
1.	Indian Money Markets Composition Composition and Structure;	04.10.2021-09.10.2021	
2.	Acceptance houses , Discount houses	11.10.2021-16.10.2021	
3.	Call money market; Recent trends in Indian money market.	18.10.2021-23.10.2021	
4.	Security market- (a) New Issue Market (b) Secondary market;	25.10.2021-30.10.2021	
5.	functions and role of stock exchange listing,	01.11.2021-07.11.2021	
6.	procedure and legal requirements Public issue pricing and marketing,	08.11.2021-13.11.2021	
7.	Stock exchange – National Stock Exchange	15.11.2021-20.11.2021	
8.	Over the Counter exchangers.	22.11.2021-27.11.2021	
9.	SEBI – Introduction, Role, Its powers,	01.12.2021-04.12.2021	
10.	Objectives, Scope & Functions. Role, Policy measures relating to Development Financial Institution in India	06.12.2021-11.12.2021	
11.	Grievances concerning stock exchange Products & Services Offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, and NABARD & ICICI.	13.12.2021-18.12.2021	
12.	dealings and their removal; grievance cell in stock exchange SEBI:	20.12.2021-25.12.2021	
13.	Company law Board: Press remedy through	27.12.2021-31.12.2021	
14.	Brokers, Sub brokers, Market makers,	03.01.2022-08.01.2022	
15.	Jobbers, Portfolio Consultants, Institutional Investors, Depository.	10.01.2022-15.01.2022	
16.	Merchant Banking – Functions and Roles; SEBI guidelines; credit rating –concept, functions, and types.	17.01.2022-22.01.2022	

1.	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.	04.10.2021-09.10.2021
2.	Entrepreneurial motivation, performance and rewards.	11.10.2021-16.10.2021
3.	Entrepreneurship as a interactive process between the individual and the environment.	18.10.2021-23.10.2021
4.	Small business as the seedbed of entrepreneurship.	25.10.2021-30.10.2021
5.	Managerial roles in a small business.	08.11.2021-13.11.2021
6.	Functions in a small business	15.11.2021-20.11.2021
7.	Designing and redesigning business processes, location, layout, operations planning & control.	22.11.2021-27.11.2021
8.	Basic awareness of the issues impinging on quality, productivity and environment.	01.12.2021-04.12.2021
09.	Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.	06.12.2021-11.12.2021
10.	Issues in small business marketing. The concept and application of product life cycle (ptc),	13.12.2021-18.12.2021
11.	Advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.	20.12.2021-25.12.2021
12.	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance	27.12.2021-31.12.2021

Lesson Plan (2021-22)

Name of extension lecturer –

Class - B.com 6th Sem (A&B)

Subject – Auditing

March 1st week to April 2022

Unit – I

Auditing: Meaning, objectives, importance and types of Auditing.

Unit – IV

Audit Report and Investigation Audit Report: Meaning, objectives, contents and types. Investigation: Meaning, Nature and objectives.

April 2022

Unit – I

Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure: Routine checking

May 2022

Unit – III

Vouching, verification & valuation of assets & liabilities

Unit – IV

Audit of Public Company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, divisible profits & dividends

June 2022

Audit of depreciation and reserves, divisible profits & dividends

Revision