

P.I.G. Govt. College for Women Jind

Lesson Plan 2024-25

Name of Teacher :- Manisha Dalal

Class :- B.COM. 1st Sem. Section A and B

Subject :- Principles and Practice of Management

MONTH	TOPIC	
July 2024	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession.	
Aug. 2024	Approaches to management: Classical and neo-classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts. Planning: process and importance; Types of plans: Policy, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations.	
Sept. 2024	Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization. Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization.	
Oct. 2024	Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	
Nov. 2024	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership.	

- ❖ Vacation as per University Calendar
- ❖ 2 Assignments and Unit Test will be taken as per schedule.

Manisha Dalal

Signature
Date
Page No.

P.I.G. Govt. College for Women Jind

Lesson Plan 2024-25

Name of Teacher :- Manisha Dalal

Class :- B.COM. 3RD Sem. Section A and B

Subject :- Banking and Insurance

MONTH	TOPIC	
July 2024	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks.	
Aug. 2024	Banking instruments: Concept, types and crossing of cheques. Lending functions of a bank: Types of Advances: Secured & unsecured, loans- Short, medium and long Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers.	
Sept. 2024	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life Insurance: Concept, features, 10 importance, and types: procedure of taking life insurance policies, nomination and assignment.	
Oct. 2024	General insurance: concept, features, importance, and types; Procedure of taking general insurance. An overview of Fire Insurance, Marine Insurance, Health Insurance.	
Nov. 2024	An overview of Fire Insurance, Marine Insurance, Health Insurance.	

❖ Vacation as per University Calendar

❖ 2 Assignments and Unit Test will be taken as per schedule.

Manisha Dalal

Session - 2024-25

B.Com. 3rd (A) + Hony.

Lesson PLAN

Semester - Vth

Financial management

Month	Contents
July 2024	Nature and Scope of Financial management,
August 2024	Financial Planning, Capitalisation, Financial Forecasting, Sources of Finance (Long term)
September 2024	Sources of Finance (medium term and Short- term) Cost of Capital
October 2024	Capital Structure, Capital Budgeting
November 2024	Management of working capital, management of Cash, Assignment & oral test, Unit Test
	Jyoti RANI Jyoti Rani Asstt. Professor Department of Commerce UCW Jind

Lesson PLAN
Session - 2024-25
Auditing

B.Com. 3rdrd (A)
+ Honors.
Semester - Vth

Month	Contents
July 2024	Introduction — meaning, origin and development of Auditing, Definition, Elements, Necessity, Book, accountancy, Auditing and investigation, Difference, Accountancy is a necessity while Auditing is a Luxury, Scope of Audit, Qualities, Types
August 2024	Objects, Importance and Limitations of Auditing, Types of Audit, Audit Process and Audit Programme
September 2024	Internal Control, Internal Audit and Internal Check, Routine checking and Vouching, Verification of Assets and Liabilities
October 2024	Company Auditor:- Appointment, Powers, Duties and Liability, Audit Report, Investigation
November 2024	Auditing of E-Commerce Transaction, Professional Conduct and Ethics, Test Assignments

Jyoti Rani
Asstt. Professor
Department of Commerce
UCW Jind

Lesson Plan (2024-25)

Name : Poonam Chahal

Semester = I

Subject : Business Law

B.Com 1st

Asstt. Prof. (Commerce)

Month	Contents
July	Business Law : Overview, Indian Contract Act 1872
August	Valid Contract & its elements, Proposal, Acceptance & Revocation, Contractual Capacity of Parties, Free Consent of Parties, Lawful Consideration & Object.
September	Agreement Expressly Declared as Void, Legal Formalities, Contingent Contracts, Performance of Contracts, Discharge of Contract, Implied, Quasi or Constructive Contracts
October	Consequences of Breach of Contract, Contracts of Indemnity & Guarantee, Contracts of Bailment & Pledge, Contracts of Agency
November	Sales of Goods Act-1930, Contract of Sales, & Conditions & warranties, Transfer of Property, Performance of Contract, Unpaid Seller, Suit for Breach of Contract, Consumer Protection Act

Poonam

Session 2024-25
Lesson Plan
Corporate Accounting - I (Bcom IInd A+B)

Month	Content
July	Issue of shares: concept, types
August	Issue of shares: Process and Procedure Transfer of shares, DMAT, Bonus Shares, Sweat equity shares, Right shares Buyback of shares, Dividend on share Redemption of Preference shares
September	Profit prior to incorporation: concept, procedure, basis of allocation of expenses and income, Underwriting of shares: concept, feature, benefits, types & accounting treatment
October	Amalgamation of companies: concept Amalgamation: accounting treatment as per accounting standard 14. Internal reconstruction: concept & accounting treatment excluding scheme of reconstruction
November	Assignment and oral test Overview of income disclosure & computation standards Final accounts of companies: concept and Preparation Assignment & oral test

Reetu

Dr. Reetu
Assistant Professor
Department of commerce
G.C.W. Tind

Session 2024-25

Lesson Plan

B. Com. 3rdrd Sem. (B)

Financial Management

Month	Contents
July 2024	Nature and Scope of Financial Management
August 2024	Financial Planning, Capitalisation, Financial Forecasting, Sources of Finance (long term)
September 2024	Sources of Finance (medium term and short-term) Cost of Capital
October 2024	Capital Structure, Capital Budgeting
November 2024	Management of working Capital, Management of Cash Assignments and Unit test as per Schedule

Sapna
Sapna
Extension lecturer
Department of Commerce
GCU, Jind

Session 2024-25

B.Com. 3rd, I Sem. (A, B,
Hons.)

Lesson Plan

Fundamentals of Stock Market

Month	Contents
July 2024	Primary Market
August 2024	Primary Market Continue... , Secondary Market, SEBI Guidelines for Public Issue, Trading Mechanism
September 2024	BSE & NSE, SEBI Regulations, 2009, SEBI Regulations 1996, NSDL
October 2024	Derivatives, Futures, Options
November 2024	Raising Funds from International Markets Assignments and Unit Test as per Schedule

Sapna
Sapna

Extension lecturer

Department of Commerce

GCW, Jind

P.I.G. Govt. College for Women Jind

Lesson Plan 2024-25

Name of Teacher :- Rakesh Kumar

Class :- B.COM. 1st Sem. Section A and B

Subject :- Financial Accounting

MONTH	TOPIC	
July 2024	Financial accounting: Concept, objectives & scope; Accounting as an information system.	
Aug. 2024	Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance. II Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves.	
Sept. 2024	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments. Accounting for non-profit organizations.	
Oct. 2024	Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock. Branch accounts: dependent branch, debtor's system, stock and debtor system.	
Nov. 2024	Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment.	

- ❖ Vacation as per University Calendar
- ❖ 2 Assignments and Unit Test will be taken as per schedule.

Rakesh

DR MANJU
PIA Govt. College for women Jind
Commerce Deptt
Sub: Supply Chain Management.
Session 2024-25 (odd)
Lesson Plan.

- July (18 to 30)
1. Supply chain Introduction.
 2. SCM. Approaches and Importance
 3. SCM - Co-ordination
- August.
4. Integrated SCM
 5. SCMA. Total Approach
 6. SCM - Implementation and Mgt.
 7. SCM and Marketing.
- Sep.
8. Role of Transportation in Supply Chain
 9. Warehousing.
 10. Distribution channels.
 11. Customer service - strategy and practice.
- Oct.
12. Information Technology for SCM
 13. Recent Development in SCM
 14. Third Party Logistics.
- Nov.
- Test, Assignment and Presentation

M.N. A
23/07/24

DR MANJU

Commerce Deptt.

Session - 2024-25

Lesson Plan - Cost Accounting

July (18 to 30) : 1. Cost Acc. Introduction.
2. Cost - Elements, Concepts, Classification

3. Material costing

Aug. 4. Material II

5. Labour I

6. Labour II

7. Overhead I

8. Overhead II

Sep. 9. Cost sheet I

10. Cost sheet II

11. Contract

12. Job and Batch

Oct 13. Process I

14. Operating

15. Cost Audit

16. St. costing.

Nov. 17. Variance Analysis.

18. Cost Control and Cost Reduction

19. Cost Auditing std.

Revision, Test, Assignment, and presentation

M.V.C
23/04/24.

NAME - DEEPAI

LESSON- PLAN 2024-25

subject - COMMERCE

NAME OF COURSE - Business Economics (B22-COM-304)

SEMESTER - IIIrd

MONTH	TOPICS
July	Nature & scope of Business Economics, importance of Economics in business decision. Basic Economic Concept; Marginal Analysis. Nature of demand function
August	Law of demand, Shift in demand curve, factor influencing demand, Elasticity of demand; Price income and cross. Consumer's equilibrium. Cardinal Utility Approach Ordinal utility Approach. Production function! - Short and long run. - law of variable input
September	Return to factor, law of Return to scale, economies and diseconomies of scale, Equilibrium of firm under Perfect competition; monopoly - Price discrimination Price and output determination under monopolistic comp. Decision under monopolistic competition
October	Oligopoly Model - Cournot and kinked demand curve Collusive oligopoly model cartel, Price leadership Employment theories, classical employment, Keynesian theory of employment, Money definition & its function.
November -	Macro economics:- Concept, nature & scope. Circular flow of income: National income concept - GNP, GDP, NNP, NDP. Inflation: types & Control. Money Supply, Fiscal Policy, Monetary Policy Business cycle & its control.
	Vacations as per university calendar
	Assignment & Test taken as per Schedule

Deepali

P.I.G. Govt. College for Women Jind

Lesson Plan 2024-25

Name of Teacher :- SANJEEV

Class :- B.COM. 3rd Sem. Section A and B

Subject :- income tax

MONTH	TOPIC	
July 2024	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax.	
Aug. 2024	Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management. 12 II Computation of incomes based on residential status of individuals, HUFs, Company and other persons.	
Sept. 2024	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	
Oct. 2024	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	
Nov. 2024	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	

- ❖ Vacation as per University Calendar
- ❖ 2 Assignments and Unit Test will be taken as per schedule.

Sanjeev

P.I.G. Govt. College for Women Jind

Lesson Plan 2024-25

Name of Teacher :- Virender Singh

Class :- B.COM. 5th Sem. Section A ,B and Hons.

Subject :- income tax

MONTH	TOPIC	
July 2024	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax.	
Aug. 2024	Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management. 12 II Computation of incomes based on residential status of individuals, HUFs, Company and other persons.	
Sept. 2024	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	
Oct. 2024	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	
Nov. 2024	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	

- ❖ Vacation as per University Calendar
- ❖ 2 Assignments and Unit Test will be taken as per schedule.

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P.I.G. Govt. College for Women Jind

Lesson Plan 2024-25

Name of Teacher :- Virender Singh

Class :- B.COM. 5th Sem. Section A ,B and Hons.

Subject :- Goods and Service Tax

MONTH	TOPIC	
July 2024	Tax structure in India, Overview of GST.	
Aug. 2024	Levy and Collection of Tax, Time of supply, Place of Supply.	
Sept. 2024	Value of Taxable Supply, Input tax Credit, Registration.	
Oct. 2024	Tax Invoice, Credit and Debit notes, Returns Assessment and Audit.	
Nov. 2024	Payment of Tax, Offences and Penalties.	

- ❖ Vacation as per University Calendar
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