DEPARTMENT OF COMMERCE

Lesson Plan B.COM 1ST SEM 2020-2021

Dyal Singh College, Karnal Session: 2020-21 Lesson Plan

Class: B.com, Semester 1 Subject: BC-101 (Financial Accounting- I

| Week | Topics |
|---|--|
| 1 (02-11-2020 to 07-11-2020) | Orientation to Students Meaning, need, objectives & scope of Financial accounting |
| 2 | Book-keeping and accounting |
| (09-11-2020 to | Branches of accounting |
| 14-11-2020) | Accounting principles: concepts and conventions |
| 3 | Accounting cycle and accounting equation |
| (16-11-2020 to | Journal; rules of journalizing |
| 21-11-2020) | Ledger & Trial Balance |
| 4 (23-11-2020 to 28-11-2020) | Rectification of Errors |
| 5 | Topic Continued after taking queries from previous lecture |
| (30-11-2020 to | Suspense Account |
| 05-12-2020) | Effect of Rectification on Profit |
| 6 | Capital and Revenue: Concept and classification of income |
| (07-12-2020 to | Capital and Revenue expenditure |
| 12-12-2020) | Capital and Revenue Receipts |

| 7 (14-12-2020 to 19-12-2020) | Depreciation provisions and reserves: concept and classification Methods of depreciation accounting. |
|--|---|
| 8 (21-12-2020 to 24-12-2020) | Final Accounts: manufacturing, trading, profit & loss account Balance sheet |
| 9 (27-12-2020 to 02-01-2021) | Topic of Final Accounts Continued Adjustment Entries |
| 10 (04-01-2021 to 9-01-2021) | Topic of Final Accounts Continued |
| 11 (11-01-2021 to 16-01-2021) | Revision and Class Test |
| 12 (18-01-2021 to 23-01-2021) | Accounts of Non-profit Organizations |
| 13 (25-01-2021 to 30-01-2021) | Topic continued after taking queries from previous lecture |
| 14 (01-02-2021 to 6-02-2021) | Consignment Accounts: accounting records Normal and abnormal Loss: Valuation of unsold stock |
| 15 (08-02-2021 to 13-02-2021) | Topic continued after taking queries from previous lecture |

Lesson Plan (2020-21)

Class:B.com 1st semSubject:Micro Economics

| Week | Topics |
|--|---|
| 1 (02-11-2020 to 07-11-2020)) | Orientation of the students Topic 1 - Economics – Introduction |
| 2 (09-11-2020 to 14-11-2020) | Topic - 1 Nature and Scope of Economics (Topic Continued after taking queries from previous lecture) Topic 2 – Micro and Macro Economics Activity Class (group discussion on recent topic in Economics) |
| 3 (16-11-2020 to 21-11-2020) | Topic 3 – Theory of Demnad Topic 4 – Elasticity of Demand |
| 4 (23-11-2020 to 28-11-2020) | Topic 4 – Elasticity of Demand (Topic Continued after taking queries from previous lecture) Class Test |
| 5 (30-11-2020 to 05-12-2020) | Topic 5 – Production Function And Law of Production Activity (Discussion on impact of share market in Economy) |
| 6 (07-12-2020 to 12-12-2020) | Topic 5 – Production Function And Law of Production (Topic Continued after taking queries from previous lecture) Topic 6 – Theory of cost |
| 7 (14-12-2020 to 19-12-2020) | Topic 6 – Theory of cost (Topic Continued after taking queries from previous lecture) Activity (Presentation/Group Discussion/Quiz) |
| 8 | Topic 7 – Price Determination Under Perfect Competition |

| (21-12-2020 to | |
|----------------|--|
| 24-12-2020) | |
| 9 | Discussion on previous lecture/Class test/ Group Discussion/ Presentation |
| (27-12-2020 to | |
| 02-01-2021) | |
| 10 | Topic 8 – Equilibrium of Firm And Industry Under Perfect Competition |
| (04-01-2021 to | |
| 9-01-2021) | |
| 11 | Topic 9 – Price Determination Under Monopoly |
| (11-01-2021 to | (After taking query of previous Chapter) |
| 16-01-2021) | Class Test |
| - | Activity (Group Discussion/ presentation |
| 12 | Topic 10 - Price Determination Under Monopolistic Competition |
| (18-01-2021 to | (After taking query of previous Chapter) |
| 23-01-2021) | Class Test |
| | |
| | |
| 13 | Topic 11 – Cardinal Utility Analysis |
| (25-01-2021 to | (After taking query of previous Chapter) |
| 30-01-2021) | (Group Discussion/ Presentation) |
| 14 | Topic 11 – Cardinal Utility Analysis |
| (01-02-2021 to | (Topic Continued after taking queries from previous lecture) |
| 6-02-2021) | Class Test |
| | Activity (Group Discussion/ Presentation/Quiz) |
| 15 | Topic 12 – Indifference Curve Approach |
| (08-02-2021 to | Activity (Presentation/ Group Discussion) |
| 13-02-2021) | |
| 16 | Topic 12 – Indifference Curve Approach ((Topic Continued after taking queries from |
| (15-02-2021 to | previous lecture) |
| 20-02-2021) | Activity (Presentation/Group Discussion/Quiz) |
| , | Class Test |
| | |

Lesson Plan(2020-21)

Class: B.com 1st Semester

Subject: Principles of Business Management

| Week | Topics |
|---|---|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the students Topic 1 - Introduction to Management |
| 2 | Topic - 1 Introduction to Business And Commerce(Topic Continued after taking queries from previous lecture) |
| (09-11-2020 to 14-11-2020) | Topic 2 – Management: An Introduction Activity Class (group discussion/presentation/role playing/group activity) |
| 3 | Topic 3 – Management as Science, Art and Profession |
| (16-11-2020 to 21-11-2020) | Test of Chapter No 1 |
| 4 | Topic 4– Approaches to Management |
| (23-11-2020 to 28-11-2020) | Topic Continued after taking queries from previous lecture |
| 5 | Topic 5 – Planning: Concept and Importance |
| (30-11-2020 to | Topic Continued after taking queries from previous lecture |
| 05-12-2020) | Activity Class (group discussion/presentation/role playing/group activity) |
| 6 | Topic 6- Types of Plans |
| (07-12-2020 to 12-12-2020) | Test of Planning: Concept and Importance |
| 7 | Topic 7– Organising: Principles and Formal vs. Informal Organisation |

| (14-12-2020 to 19-12-2020) | Topic Continued after taking queries from previous lecture |
|-------------------------------|--|
| 8 | Topic 8– Organisation Structure: Meanings d Types |
| (21-12-2020 to 24-12-2020) | Topic Continued after taking queries from previous lecture |
| 9 | Topic 9– Delegation of Authority: Meaning, Advantages and Barriers |
| (27-12-2020 to 02-01-2021) | Topic Continued after taking queries from previous lecture |
| 10 | Topic 10- Decentralisation and Centralisation |
| (04-01-2021 to 9-01-2021) | Test of Delegation of Authority |
| 11 | Topic 11- Staffing: Concept and Scope |
| (11-01-2021 to 16-01-2021) | Topic Continued after taking queries from previous lecture |
| 12 | Topic 12- Directing: Principles and Elements |
| (18-01-2021 to 23-01-2021) | Topic Continued after taking queries from previous lecture |
| 13 | Topic 13- Motivation: Meaning, Importance and Approaches |
| (25-01-2021 to 30-01-2021) | Topic Continued after taking queries from previous lecture |
| 14 | Topic 14- Leadership: Approaches and Style |
| (01-02-2021 to 6-02-2021) | Topic Continued after taking queries from previous lecture |
| 15 | Topic 15- Controlling: Meaning and Process |
| (08-02-2021 to 13-02-2021) | Topic Continued after taking queries from previous lecture |
| 16 | Topic 16- Control Techniques: Traditional and Modern |
| (15-02-2021 to 20-02-2021) | Topic Continued after taking queries from previous lecture |

DYAL SINGH COLLEGE, KARNAL Session: 2020-21 Lesson Plan

Class and Section: B.Com 1st Semester (General and Hons.) Subject: Business Communication

| Week | Topics |
|------------------------------------|--|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the students Business Communication (Introduction) |
| 2 (09-11-2020 to 14-11-2020) | Topic 1- Business communication- Meaning Topic 2- Forms of electronic communication Activity Class (group discussion/presentation/role playing/group activity) |
| 3 (16-11-2020 to 21-11-2020) | Topic 3- Models and processes of communication Theories of communication |
| 4 (23-11-2020 to 28-11-2020) | Topic 4- Corporate Communication |
| 5 (30-11-2020 to 05-12-2020) | Topic 4- Corporate Communication (Contd) Topic 5- Audience Analysis Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 6 (07-12-2020 to 12-12-2020) | Topic 6- Formal and informal communication network Topic 7- Communication barriers Improving Communication Topic Continued after taking queries from previous lecture |
| 7 (14-12-2020 to 19-12-2020) | Topic 8- Effective presentation skills- Introduction Class Test |
| 8 (21-12-2020 to 26-12-2020) | Topic 8- Effective presentation skills- Individual and group Presentation Topic Continued after taking queries from previous lecture |

| 9 (28-12-2020 to 02-01-2021) | Topic 9- Practices in Business Communication Group discussion, Seminars, Mock interviews and report writing Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
|-------------------------------------|---|
| 10 (04-01-2021 to 09-01-2021) | Topic 10- Self development and communication Development of positive attitude Topic Continued after taking queries from previous lecture |
| 11 (11-01-2021 to 16-01-2021) | Topic 11- SWOT Analysis Body language: Kinesics, proxemics and para language Problem Solving Session |
| 12 (18-01-2021 to 23-01-2021) | Topic 12- Principles of effective listening: Oral, written and video session Problem Solving Session |
| 13 (25-01-2021 to 30-01-2021) | Topic 13- Interviewing skills : Appearing and conducting Activty Class- (Group Discussion/Presentation/case study/Group Activity) |
| 14 (01-02-2021 to 06-02-2021) | Topic 14- Writing resume and business letters Prblem solving session |
| 15 (8-02-2021 to 13-02-2021) | Topic 15- Etiquettes in verbal, written and online communication Cass Test |
| 16 (15-02-2021 to 20-02-2021) | Revision and doubt session |

0 join 3 (Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal

.

Lesson Plan B.COM 2nd SEM 2020-2021

Dyal Singh College, Karnal Session: 2020-21 Lesson Plan

Class: B.com, Semester 2 Subject: BC-201 (Financial Accounting- II)

| Week | Topics |
|------------------------------------|---|
| 1 (15-04-2021 to | Branch Accounts: Dependent branch |
| 17-04-2021) | Debtor's system |
| 2 | |
| (19-04-2021 to 24-04-2021) | Branch Accounts: Stock and Debtor system |
| 3 | Branch Accounts: Final accounts |
| (26-04-2021 to 01-05-2021) | Branch Accounts: Wholesale Branch |
| 4 (03-05-2021 to | Hire purchase and installment purchase system |
| 08-05-2021) | Concept and legal provisions regarding hire-purchase contract |
| 5 (10-05-2021 to 15-05-2021) | Accounting records for goods of substantial sale value |
| 6 (17-05-2021 to 22-05-2021) | Class Test |
| 7 (24-05-2021 to | Partnership account: characteristics of partnership |
| 29-05-2021) | Partnership deed; final accounts; adjustment after closing the accounts |
| 8 | |
| 31-05-2021 to | Fixed and Fluctuating capital |
| 05-06-2021) | Goodwill, Joint life policy, Change in profit sharing ratio |
| 9 | Reconstitution of partnership firm: Admission of a Partner |

| (07-06-2021 to | |
|-------------------------------------|---|
| 12-06-2021) | |
| 10 (14-06-2021 to 21-06-2021) | Reconstitution of partnership firm: Retirement and Death of a partner |
| 11 | Dissolution of partnership: Modes & Accounting treatment |
| (21-06-2021 to 26-06-2021) | |
| 12 (28-06-2022 to 03-07-2021) | Dissolution of partnership: Modes & Accounting treatment |
| 13 | Class Test and Revision |
| (04-07-2021 to 06-07-2021) | |

Lesson Plan (2020-21)

Class: B.COM 2nd Semester Subject: (BC-202) Macro Economics

| Week | Topics |
|----------------|--|
| 1 | |
| (15-04-2021 to | Topic 1 – Nature and Scope of Macro Economics |
| 17-04-2021) | |
| | |
| 2 | |
| (19-04-2021 to | Topic 2 – Circular Flow of Income |
| 24-04-2021) | Activity : (class Test/Group Discussion) |
| 3 | Topic 3 – National Income: Concepts and Measurment |
| (26-04-2021 to | Activity: (Class Test/ Presentation) |
| 01-05-2021) | |
| 4 | Topic 4 – Consumption Function |
| (03-05-2021 to | Class Test |
| 08-05-2021) | |

| 5 | Topic 5 – Investment Function |
|----------------|---|
| (10-05-2021 to | Activity : (Group Discussion/Quiz) |
| 15-05-2021) | |
| 6 | Topic 6 – Multiplier |
| (17-05-2021 to | Activity: (Class Test/Presentation) |
| 22-05-2021) | |
| 7 | Topic 7- Principal of Acceleration |
| (24-05-2021 to | Activity : (Group Discussion/Quiz) |
| 29-05-2021) | |
| | Tania O., National Income Datamainstication in a Three Coston |
| 8 | Topic 8 – National Income Determination in a Three Sector |
| 31-05-2021 to | Closed Economy |
| 05-06-2021) | Activity: (Class Test/ Presentation) |
| 9 | Topic 9 – Inflation |
| (07.06.0004.) | Activity : (Group Discussion/Quiz) |
| (07-06-2021 to | |
| 12-06-2021) | |
| 10 | Topic 10 – Business Cycles |
| (14-06-2021 to | Class Test |
| 21-06-2021) | |
| 11 | Topic 11- Classical Theory Of Income and Employment |
| | Activity: (Class Test/ Presentation) |
| (21-06-2021 to | |
| 26-06-2021) | |
| 12 | Topic 12 – Keynesian Theory of Income and Employment |
| (28-06-2022 to | Activity : (Group Discussion/Quiz) |
| 03-07-2021) | |
| 13 | Revision |
| 15 | |
| (04-07-2021 to | |
| 06-07-2021) | |
| | |
| L | |

Lesson Plan (2020-21)

Class:

B.Com 2nd Semester

Subject: Fundamentals of Marketing

| Week | Topics |
|-------------------------------------|---|
| 1 (15-04-2021 to 17-04-2021) | Topic 1: Marketing: An Introduction |
| 2 (19-04-2021 to 24-04-2021) | Topic 2: Marketing Concepts |
| 3 (26-04-2021 to 01-05-2021) | Class Test Topic 1: Marketing Topic 3: Marketing Management |
| 4 (03-05-2021 to 08-05-2021) | Topic 4: Marketing Mix |
| 5 (10-05-2021 to 15-05-2021) | Topic 5: Marketing Environment Presentation of students |
| 6 (17-05-2021 to 22-05-2021) | Topic 6: Market Segmentation (Topic Continued after taking queries from previous lecture) |
| 7 (24-05-2021 to 29-05-2021) | Class Test Topic 7 Consumer Behaviour (Topic Continued after taking queries from previous lecture) |
| 8 31-05-2021 to 05-06-2021) | Class Test Topic 8: Product Topic 9: Product Mix Strategies |
| 9 (07-06-2021 to 12-06-2021) | Topic 10: Branding, Packaging and Labelling (Topic Continued after taking queries from previous lecture) |
| 10 (14-06-2021 to 21-06-2021) | Class Test Topic 11: Product Life Cycle (Topic Continued after taking queries from previous lecture) |
| 11 | Topic 12: New Product Development Process (Topic Continued after taking queries from previous lecture) |

| (21-06-2021 to 26-06-2021) | Class Test |
|-------------------------------|---------------------------------|
| 12 | Topic 13: Product Pricing |
| (28-06-2022 to | Class Test |
| 03-07-2021) | |
| 13 | Topic 14: Product Mix |
| | Topic 15: Distribution Channels |
| (04-07-2021 to | |
| 10-07-2021) | Class Test |
| | |

Lesson Plan Session: 2020-21 Class and Section: B. Com Semester-2nd Subject: Business Environment of Haryana

| Week | Topics |
|-------------------------------------|--|
| 1 (15-04-2021 to 17-04- 2021) | Topic 1 – Haryana economy: nature, characteristics and problems |
| 2 (19-04-2021 to 24-04- 2021) | Topic 2 – concept of economic development Topic3- State of the Haryana economy since its inception: Income; Population, Health & Nutrition and declining sex ratio. Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 3 (26-04-2021 to 01-05- 2021) | Topic 3 – State of the Haryana economy since its inception: Income; Population, Health & Nutrition and declining sex ratio (Contd) |
| 4 (03-05-2021 to 08-05- 2021) | Topic 4 – Haryana agriculture: nature, cropping pattern, role of agriculture in Haryana economy Class Test |
| 5 (10-05-2021 to 15-05- 2021) | Topic 5 – Measures for development in agriculture, crop insurance. Activity Class (group discussion/presentation/role playing/group activity /case study) |

| 6 | Topic 6 – Agriculture credit: agriculture finance, types of agriculture |
|--------------------------------------|--|
| (17-05-2021 to 22-05- | finance |
| 2021) | Class Test |
| 7 (24-05-2021 to 29-05- 2021) | Topic 7 – credit needs of farmers; sources of credit: institutional and non- institutional sources Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 8 (31-05-2021 to 05-06- 2021) | Topic 8 – NABARD Topic 9 – rural indebtedness: causes, consequences and debt relief measures. Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 9 | Topic 10 – Micro, small & medium enterprises (MSME) in Haryana: |
| (07-06-2021 to 12-06- | meaning, role, performance and challenges |
| 2021) | Class Test |
| 10 | Topic 11 – SEZ, Growth of MNCs in Haryana. |
| (14-06-2021 to 19-06- | Activity Class (group discussion/presentation/role playing/group activity |
| 2021) | /case study) |
| 11 | Topic 12 – Role of HSIIDC, HFC |
| (21-06-2021 to 26-06- | Topic 13 – HAFED, HKVIB |
| 2021) | Class test |
| 12 (28-06-2021 to 03-07- 2021) | Topic 14- Haryana budget: objectives and policies, sources of revenues and its utilization. Activity Class (group discussion/presentation/role playing/group activity /case study |

| 13 | |
|-----------------------|--|
| (04-07-2021 to 06-07- | |
| 2021) | |

Revision and Tests

DYAL SINGH COLLEGE, KARNAL

Lesson Plan (2020-21) Class and Section: B. Com 2nd Semester Subject: Income Tax Law-II

| Week | Topics |
|----------------------------|---|
| 1 (15/4/21- 17/4/21) | Deductions under section 80C-80U |
| 2 (19/4/21- 24/4/21) | Deductions (Taking queries and class test) |
| 3 (26/4/21- 30/4/21) | Agriculture Income |
| 4 (3/5/21-8/5/21) | Total Income of Individual |

| 5 Total Income of HUF (10/5/21- 15/5/21) | | т | |
|--|------------------|--------------------------|--|
| 15/5/21)Total Income of Firm(17/5/21- 22/5/21)Income Tax Authorities (Taking queries and class test)7Income Tax Authorities (Taking queries and class test)8 | 5 | Total Income of HUF | |
| 6 Total Income of Firm (17/5/21- 22/5/21) Income Tax Authorities (Taking queries and class test) 7 Income Tax Authorities (Taking queries and class test) (24/5/21- 29/5/21) Procedure of assessment (Taking queries and class test) 8 Procedure of assessment (Taking queries and class test) 9 TDS and TCS (14/6/21- 19/6/21) Recovery of Tax Refund of Tax 11 Rebate and relief of tax (21/6/21- 26/6/21) Advance Payment of Tax 12 Advance Payment of Tax 13 Revision | (10/5/21- | | |
| (17/5/21- 22/5/21)Income Tax Authorities (Taking queries and class test)7Income Tax Authorities (Taking queries and class test)(24/5/21- 29/5/21)Procedure of assessment (Taking queries and class test)8Procedure of assessment (Taking queries and class test)9TDS and TCS(1/6/21-12/6/21)Recovery of Tax Refund of Tax10Recovery of Tax Refund of Tax11Rebate and relief of tax(21/6/21- 26/6/21)Advance Payment of Tax13Revision | 15/5/21) | | |
| (17/5/21- 22/5/21)Income Tax Authorities (Taking queries and class test)7 (24/5/21- 29/5/21)Income Tax Authorities (Taking queries and class test)8 (31/5/21-5/6/21)Procedure of assessment (Taking queries and class test)9 (7/6/21-12/6/21)TDS and TCS10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax Revision | | | |
| 22/5/21)Income Tax Authorities (Taking queries and class test)7 (24/5/21- 29/5/21)Income Tax Authorities (Taking queries and class test)8 (31/5/21-5/6/21)Procedure of assessment (Taking queries and class test)9 (7/6/21-12/6/21)TDS and TCS10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax Revision | 6 | I otal income of Firm | |
| 7Income Tax Authorities (Taking queries and class test)22/5/21)Income Tax Authorities (Taking queries and class test)8Procedure of assessment (Taking queries and class test)9TDS and TCS(7/6/21-12/6/21)Recovery of Tax Refund of Tax10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax Revision | | | |
| (24/5/21- 29/5/21)(Taking queries and class test)8 (31/5/21-5/6/21)Procedure of assessment (Taking queries and class test)9 (7/6/21-12/6/21)TDS and TCS10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax13Revision | 22/5/21) | | |
| (24/5/21- 29/5/21)(Taking queries and class test)8 (31/5/21-5/6/21)Procedure of assessment (Taking queries and class test)9 (7/6/21-12/6/21)TDS and TCS10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax13Revision | 7 | Income Tax Authorities | |
| (24/5/21- 29/5/21)Procedure of assessment (Taking queries and class test)8 (31/5/21-5/6/21)Procedure of assessment (Taking queries and class test)9 (7/6/21-12/6/21)TDS and TCS (7/6/21-12/6/21)10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax Revision | | | |
| Image: series and series and class test)8 (31/5/21-5/6/21)Procedure of assessment (Taking queries and class test)9 (7/6/21-12/6/21)TDS and TCS10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax series13Revision | | | |
| (31/5/21-5/6/21)(Taking queries and class test)9 (7/6/21-12/6/21)TDS and TCS10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax13Revision | 29/5/21) | | |
| (31/5/21-5/6/21)(Taking queries and class test)9 (7/6/21-12/6/21)TDS and TCS10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax13Revision | 0 | Dracadura of assassment | |
| 9TDS and TCS(7/6/21-12/6/21)Recovery of Tax Refund of Tax Refund of Tax10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax13Revision | | | |
| (7/6/21-12/6/21) Recovery of Tax 10 Recovery of Tax (14/6/21- Refund of Tax 19/6/21) Rebate and relief of tax 11 Rebate and relief of tax (21/6/21- Advance Payment of Tax 26/6/21) Advance Payment of Tax 13 Revision | (31/3/21 3/0/21) | | |
| (7/6/21-12/6/21) Recovery of Tax 10 Recovery of Tax (14/6/21- Refund of Tax 19/6/21) Rebate and relief of tax 11 Rebate and relief of tax (21/6/21- Advance Payment of Tax 26/6/21) Advance Payment of Tax 13 Revision | | | |
| 10 (14/6/21- 19/6/21)Recovery of Tax Refund of Tax11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax13Revision | | TDS and TCS | |
| (14/6/21- 19/6/21) Refund of Tax 1 Rebate and relief of tax (21/6/21- 26/6/21) Rebate and relief of tax 12 Advance Payment of Tax (28/6/21-3/7/21) Revision | (7/6/21-12/6/21) | | |
| (14/6/21- 19/6/21) Refund of Tax 1 Rebate and relief of tax (21/6/21- 26/6/21) Rebate and relief of tax 12 Advance Payment of Tax (28/6/21-3/7/21) Revision | | | |
| 19/6/21) Image: Second Sec | | | |
| 11 (21/6/21- 26/6/21)Rebate and relief of tax12 (28/6/21-3/7/21)Advance Payment of Tax13Revision | | Refund of Tax | |
| (21/6/21- 26/6/21) Advance Payment of Tax 12 (28/6/21-3/7/21) Advance Payment of Tax 13 Revision | 19/6/21) | | |
| (21/6/21- 26/6/21) Advance Payment of Tax 12 Advance Payment of Tax (28/6/21-3/7/21) Advance Payment of Tax 13 Revision | | | |
| (21/6/21- 26/6/21) Advance Payment of Tax 12 Advance Payment of Tax (28/6/21-3/7/21) Revision | 11 | Pehate and relief of tax | |
| 26/6/21) Advance Payment of Tax 12 Advance Payment of Tax (28/6/21-3/7/21) Revision | | | |
| (28/6/21-3/7/21) 13 Revision | | | |
| (28/6/21-3/7/21) 13 Revision | | | |
| 13 Revision | | Advance Payment of Tax | |
| | (20/0/21-3/7/21) | | |
| | | | |
| | 13 | Revision | |
| | (5/7/21-6/7/21) | | |
| | | | |

DYAL SINGH COLLEGE, KARNAL Lesson Plan Session: 2020-21 Class and Section: B. Com (Taxation) Semester-2nd Subject: Goods & Services Tax-I

| Week | Topics |
|----------------------------------|---|
| 1 (15-04-2021 to 17-04-2021) | Topic 1- GST: meaning, taxable person, levy and collection of GST |
| 2 (19-04-2021 to 24-04-2021) | Topic 2 –composition levy, power to grant exemption from tax; GST rates Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 3 (26-04-2021 to 01-05-2021) | Topic 3 – Registration: procedure and documents required; persons liable for registration; compulsory registration in certain cases; procedure for registration; deemed registration |
| 4 (03-05-2021 to 08-05-2021) | Topic 3 – special provisions relating to casual taxable person and non- resident taxable person Class Test |
| 5 | Topic 3 –amendment of registration; cancellation of registration; revocation of cancellation of registration |
| (10-05-2021 to 15-05-2021) | Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 6 (17-05-2021 to 22-05-2021) | Topic 4 – Time and place of supply of goods and services, value of taxable supply Class Test |
| 7 (24-05-2021 to 29-05-2021) | Topic 5 – Input tax credit: Introduction Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 8 (31-05-2021 to 05-06-2021) | Topic 5 – Input tax credit: eligibility and conditions for taking input tax credit; apportionment of credit and blocked credits Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 9 (07-06-2021 to 12-06-2021) | Topic 5 – availability of credit in special circumstances Class Test |
| 10 (14-06-2021 to 19-06-2021) | Topic 5 – taking input tax credit in respect of inputs and capital goods sent for job-work Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 11 (21-06-2021 to 26-06-2021) | Topic 5 – manner of distribution of credit by input service distributor; manner of recovery of credit distributed in excess. Class test |

| 12 (28-06-2021 to 03-07-2021) | Topic 6 – Tax invoice credit and debit note: Performa Activity Class (group discussion/presentation/role playing/group activity /case study |
|----------------------------------|---|
| 13 (04-07-2021 to 06-07-2021 | Revision and Tests |

Main (Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal

Lesson Plan B.COM 3rd SEM 2020-2021

Lesson Plan

Session – 2020-21

Class and Section: B.Com Sem 3rd Subject: Corporate Accounts

| Week | Topics |
|---|--|
| 1 (02-11-2020 to 07-11-2020) | Orientation Issue of shares |
| 2 (09-11-2020 to 14-11-2020) | Forfeiture and re- issue of shares |
| 3 (16-11-2020 to 21-11-2020) | Book building concept and its process |
| 4 (23-11-2020 to 28-11-2020) | Issue of right shares and bonus shares Buy back of shares |
| 5 (30-11-2020 to 05-12-2020) | Numerical assessment and revision Test of previous topics |
| 6 (07-12-2020 to 12-12-2020) | Issue of preference shares |
| 7 (14-12-2020 to 19-12-2020) | Redemption of preference shares |
| 8 (21-12-2020 to 24-12-2020) | Test and numerical assessment |
| 9 (27-12-2020 to 02-01-2021) | Issue of debentures |
| 10 (04-01-2021 to 9-01-2021) | Redemption of debentures |

| 11 (11-01-2021 to 16-01-2021) | Test of debentures Introduction to final accounts |
|--|--|
| 12 (18-01-2021 to 23-01-2021) | Continuation of final accounts |
| 13 (25-01-2021 to 30-01-2021) | Introduction of Amalgamation of companies |
| 14 (01-02-2021 to 6-02-2021) | Continuation of amalgamation of companies |
| 15 (08-02-2021 to 13-02-2021) | Numerical assessment and revision along with doubt clearing session |
| 16 (15-02-2021 to 20-02-2021) | Internal reconstruction Test of internal reconstruction Doubt solving sessions Revision |

Lesson Plan (2020-21)

Class: Subject:

B.Com 3rd Semester Business Statistics - I

| Week Topics | |
|--|---|
| 1 (02-11-2020 to 07-11- 2020) | Orientation of the students Topic 1 - Introduction to Statistics |
| 2 (09-11-2020 to 14-11- 2020) | Topic 2 – Collection of Data Activity Class (group discussion/presentation/role playing/group activity) |

| 3 (16-11-2020 to 21-11- 2020) | Topic 3 – Measures of Central Tendency |
|---|--|
| 4 (23-11-2020 to 28-11- 2020) | Topic 3 – Measures of Central Tendency Topic Continued after taking queries from previous lecture Class Test |
| 5 (30-11-2020 to 05-12- 2020) | Topic 3 – Measures of Central Tendency Topic Continued after taking queries from previous lecture Class Test |
| 6 (07-12-2020 to 12-12- 2020) | Topic 3 – Measures of Central Tendency (Geometric Mean and Harmonic Mean) |
| 7 (14-12-2020 to 19-12- 2020) | Topic 4 – Measures of Dispersion |
| 8 (21-12-2020 to 24-12- 2020) | Topic 4 – Measures of Dispersion Topic Continued after taking queries from previous lecture |
| 9 (27-12-2020 to 02-01- 2021) | Topic 4 – Measures of Dispersion Topic Continued after taking queries from previous lecture Class Test |
| 10 (04-01-2021 to 9-01- 2021) | Topic – 5 Index Numbers – 1 Class Test |
| 11 (11-01-2021 to 16-01- 2021) | Topic – 5 Index Numbers – 2 Class Test |
| 12 (18-01-2021 to 23-01- 2021) | Topic – 5 Index Numbers – 2 Topic Continued after taking queries from previous lecture |
| 13 (25-01-2021 to 30-01- 2021) | Time Series Analysis - 1 |

| 14 (01-02-2021 to 6-02- 2021) | Time Series Analysis -2 |
|---|--------------------------|
| 15 (08-02-2021 to 13-02- 2021) | Time Series Analysis -3 |
| 16 (15-02-2021 to 20-02- 2021) | Revision and Class Tests |

DYAL SINGH COLLEGE, KARNAL Lesson Plan Session- 2020 - 21 Class and Section:- B.Com 3rd Sem Subject: - Business Law

| Week | Topics |
|----------------|--|
| | |
| 1 | Orientation of business law |
| (02-11-2020 to | |
| 07-11-2020) | Introduction to valid contract |
| 2 | Elements of valid contract |
| (09-11-2020 to | Proposal of contract |
| 14-11-2020) | |
| 3 | Acceptance and revocation |
| (16-11-2020 to | Contractual capacity of parties |
| 21-11-2020) | |
| | |
| 4 | Contractual capacity of parties contd |
| (23-11-2020 to | Free consent of parties |
| 28-11-2020) | |
| | |
| 5 | Lawful consideration and object |
| (30-11-2020 to | Agreements expressly declared as void |
| 05-12-2020) | |
| 6 | |
| | Legal formalities – written and registered |

| (07-12-2020 to 12-12-2020) | Contingent contracts |
|--|--|
| 7 | Performance of contracts Discharge of contracts |
| (14-12-2020 to 19-12-2020) | |
| 8 (21-12-2020 to 24-12-2020) | Implied, Quasi or Constructive contracts |
| 9 | Consequences of breach of contract |
| (27-12-2020 to | Contracts of indemnity and guarantee |
| 02-01-2021) | |
| 10 (04-01-2021 to 9-01-2021) | Contract of pledge and agency |
| 11 | Sale of goods act-1930 |
| (11-01-2021 to 16-01-2021) | Contract of sale |
| 12 (18-01-2021 to 23-01-2021) | Conditions and warranties |
| 13 (25-01-2021 to 30-01-2021) | Transfer of property or ownership |

Dyal Singh College, Karnal Session: 2020-21 Lesson Plan

Class: B.com, Semester 3 Subject: BC 304 (Company Law- I)

| Week | Topics |
|---|--------------------|
| 1 (02-11-2020 to 07-11-2020) | Meaning of Company |

| 2 | Characteristics of Companies |
|---|---|
| (09-11-2020 to | Types of Companies |
| 14-11-2020) | Class Activity (Group Discussion/Presentation/Role Playing/Group activity) |
| 3 (16-11-2020 to 21-11-2020) | Topic Continued after taking queries from previous lecture Conversion of private into public company & vice versa. |
| 4 | Promotion and incorporation of companies: Basic Concepts |
| (23-11-2020 to | Promotors: legal position, duty, liability and remuneration |
| 28-11-2020) | Class Test |
| 5 | Topic Continued after taking queries from previous lecture |
| (30-11-2020 to | Company and pre-incorporation contracts |
| 05-12-2020) | Incorporation procedure |
| 6 | Memorandum of Association: clauses, doctrine of ultra vires, alteration of |
| (07-12-2020 to | clauses |
| 12-12-2020) | Class Activity (Group Discussion/Presentation/Role Playing/Group activity |
| 7 (14-12-2020 to 19-12-2020) | Contents of Articles of Association Model forms and alteration in Articles of Association |
| 8 | Doctrine of indoor management |
| (21-12-2020 to | Doctrine of Constructive notice |
| 24-12-2020) | Class Test |

| | |
|--|--|
| 9 (27-12-2020 to 02-01-2021) | Meaning of Prospectus |
| 02 01 2021) | Contents and formalities of prospectus |
| | Abridged prospectus |
| | Deemed prospectus |
| 10 (04-01-2021 to 9-01-2021) | Red herring & shelf prospectus |
| 9-01-2021) | Misstatement and remedies |
| | Liabilities for misstatements |
| | Class Activity (Group Discussion/Presentation/Role Playing/Group activity) |
| 11 (11-01-2021 to 16-01-2021) | Revision and Class Test |
| 12 (18-01-2021 to | Types of Share Capital |
| 23-01-2021) | Issue and allotment of shares and debentures |
| | |
| 13 (25-01-2021 to | Share Certificate |
| 30-01-2021) | Share warrant |
| | Reduction of share capital |
| | Buy-back of shares |
| 14 (01-02-2021 to | Transfer & transmission of shares and debentures |
| 6-02-2021) | Class Test |
| | |

| 15 | Depository system |
|--|---------------------------------|
| (08-02-2021 to | Borrowing powers and debentures |
| 13-02-2021) | Class Test |
| 16 (15-02-2021 to 20-02-2021) | Revision |

DYAL SINGH COLLEGE, KARNAL Lesson Plan 2020-21

| | Lesson Plan 2020-21 |
|--|---|
| Class and Section: B. Com 3rd Semester Subject: Indian Financial System | |
| Week | Topics |
| 1 | Orientation of the students |
| (2/11/2020 to | Introduction to Indian financial System |
| 7/11/2020) | |
| 2 | Nature and role of financial System |
| | Financial System and Economic Development |
| (9/11/2020 to | |
| 14/11/2020) | |
| 3 | Financial Markets |
| | Financial Instruments |
| (16/11/2020 to | |
| 21/11/2020) | |
| 4 | Instruments of Money Market |
| (23/11/2020 to | Functions of Money Market |
| 28/11/2020) | Class (Group Discussion and Presentation) |
| | |
| 5 | Primary Market |
| | Secondary Market |
| (30/11/2020 to | |
| 5/12/2020) | |
| | |

| | Depository System |
|----------------|--|
| (7/12/2020 to | NSDL |
| 12/12/2020) | CDSL |
| | |
| | |
| | Formation of SEBI |
| | Recent Developments |
| 19/12/2020) | |
| | |
| 0 | |
| | Debt Market |
| | Presentations |
| 24/12/2020) | |
| | |
| 9 | Reserve Bank of India |
| (27/12/2020 to | Credit Creation |
| 2/1/2021) | |
| | |
| 10 | Methods Of Credit Control |
| | Revision of above topics |
| | Revision of above topics |
| 9/1/2021) | |
| 11 | |
| | Commercial Banking in India |
| · · · | Recent Developments in Commercial Banking in India |
| 16/1/2021) | |
| | |
| 12 | Problem of Non-performing Assets in Commercial Banks |
| (18/1/2021 to | |
| 23/1/2021) | |
| | |
| 13 | Payment Banks |
| | E-banking in India |
| 30/1/2021 (0 | |
| 30/1/2021) | |
| 14 | Development Banks |
| (1/2/2021 to | • |
| 6/2/2021) | |
| | |
| | Payment Banks and E-Banking |
| | (Group discussion / presentation) |
| 13/2/2021) | |
| 16 | Revision |
| (15/2/2021 to | |
| (10/4/40410) | |
| 20/2/2021) | |

DYAL SINGH COLLEGE, KARNAL Session: 2020-21 Lesson Plan

Class and Section: B.Com Semester 3rd Subject: Rural Marketing

| Week | Topics |
|------------------------------------|--|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the students Introduction to Rural Marketing |
| 2 (09-11-2020 to 14-11-2020) | Topic 1- Introduction (Topic continued) Meaning, Nature, Characteristics and Opportunities of Rural Marketing Rural Marketing in India Activity Class (group discussion/presentation/role playing/group activity) |
| 3 (16-11-2020 to 21-11-2020) | Topic 1- Revision Socio-cultural, economic, demographic, technological and other environmental factors affecting Rural Marketing. |
| 4 (23-11-2020 to 28-11-2020) | Test Topic 2- Rural Consumer Behaviour |
| 5 | Topic 3-Segmentation of Rural Market |
| (30-11-2020 to 05-12-2020) | Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 6 (07-12-2020 to 12-12-2020) | Topic 3- Segmentation of Rural Market (Contd) Topic Continued after taking queries from previous lecture |
| 7 (14-12-2020 to 19-12-2020) | Topic 4- Rural Marketing Mix Class Test |

| 8 (21-12-2020 to 26-12-2020) | Presentation and Revision Topic 5- Difference in Rural and Urban market Problems in Rural Marketing Topic Continued after taking queries from previous lecture |
|-------------------------------------|---|
| 9 (28-12-2020 to 02-01-2021) | Topic 6- Strategies for Rural Marketing Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 10 (04-01-2021 to 09-01-2021) | Topic 6- Product planning, pricing, promotion and management of distribution channel for marketing of durables and non-durables in rural areas Topic Continued after taking queries from previous lecture |
| 11 (11-01-2021 to 16-01-2021) | Topic 6- Planning and organising personal selling in rural market |
| 12 (18-01-2021 to 23-01-2021) | Revision of Topics (5 and 6) |
| 13 (25-01-2021 to 30-01-2021) | Topic 7- Innovation in Rural Market Topic 8- E-commerce in Rural Market Class Tests |

| 14 (01-02-2021 to 06-02-2021) | Topic 8- E-Choupal and other similar initiatives in rural market Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
|-------------------------------------|---|
| 15 (8-02-2021 to 13-02-2021) | Revision and Tests |
| 16 (15-02-2021 to 20-02-2021) | Revision and Tests |

DYAL SINGH COLLEGE, KARNAL Session: 2020-21 Lesson Plan

Class and Section: B.Com(Hons.) Semester 3rd Subject: Foreign Trade of India

| Week | Topics |
|------------------------------------|---|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the students Topic 1 – India's Foreign Trade: Trends and Composition |
| 2 (09-11-2020 to 14-11-2020) | Topic 1 – India's Foreign Trade: Trends and Composition(Topic Continued after taking queries from previous lecture) |
| 3 (16-11-2020 to 21-11-2020) | Topic 2 – Direction of Foreign Trade Activity Class (group discussion/presentation/role playing/group activity) |

| 4 (23-11-2020 to 28-11-2020) | Topic 3 – Balance of Payments |
|-------------------------------------|---|
| 5 (30-11-2020 to 05-12-2020) | Topic 4 – World Trade Organization Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 6 (07-12-2020 to 12-12-2020) | Topic 5 – Foreign Market Selection |
| 7 (14-12-2020 to 19-12-2020) | Topic 6 – Foreign Market Entry Modes Test of World Trade Organization |
| 8 (21-12-2020 to 26-12-2020) | Topic 7 – International Product Planning Activity Class (group discussion/presentation/role playing/group activity) |
| 9 (28-12-2020 to 02-01-2021) | Topic 8 – International Product Life Cycle |
| 10 (04-01-2021 to 09-01-2021) | Topic 9 – Export Procedures and Documentation Activity Class (group discussion/presentation/role playing/group activity /case study) |

| 11 (11-01-2021 to 16-01-2021) 12 (18-01-2021 to 23-01-2021) | Topic 10 – Incoterms/International Price Quotations Test of Foreign Market Entry Modes Topic 11 – Methods of International Payment Test of Foreign Market Entry Modes |
|--|--|
| 13 (25-01-2021 to 30-01-2021) | Topic 12 – Foreign Trade Policy Topic 13 – Special Economic Zones (SEZs) |
| 14 (01-02-2021 to 06-02-2021) | Topic 14 – Export Oriented Units (EOUs) Class test Topic 15 – Export Houses and Trading Houses |
| 15 (8-02-2021 to 13-02-2021) | Topic 16 – World Bank Topic 17 – International Monetary Fund (IMF) Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 16 (15-02-2021 to 20-02-2021) | Revision and Tests |

DYAL SINGH COLLEGE, KARNAL Session: 2020-21 Lesson Plan

Class and Section: B.Com(TAX) Semester 3rd Subject: INCOME TAX LAW

| Week | Topics |
|------------------------------------|--|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the students Basic Concepts of Income Tax Law |
| 2 (09-11-2020 to 14-11-2020) | Topic 1 – Assessment procedure Assessment under section 143(1) Regular assessment under section 143(2) Activity Class (group discussion/presentation/role playing/group activity) |
| 3 (16-11-2020 to 21-11-2020) | Topic 2 – Best judgement assessment Class test /Presentation and group discussion |
| 4 (23-11-2020 to 28-11-2020) | Topic 3 - Income escaping assessment under section 148 Issue of notice where income has escaped assessment and time limit for notice Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 5 (30-11-2020 to 05-12-2020) | Topic 4 – Time limit for completion of assessment and reassessment Topic Continued after taking queries from previous lecture |
| 6 (07-12-2020 to 12-12-2020) | Topic 5 Return of Income ((Group Discussion/Presentation/case study/Group Activity) |
| 7 (14-12-2020 to 19-12-2020) | Topic 6 -Persons liable to file return Return of loss Revision and test Topic Continued after taking queries from previous lecture |

| 8 | Topic 7 – - Belated Return filing |
|-------------------------------------|---|
| (21-12-2020 to | Revised return |
| 26-12-2020) | Class activity - (Group Discussion/Presentation/case study/Group Activity) |
| 9 | Topic 8 Defective return |
| (28-12-2020 to | E-filing of return |
| 02-01-2021) | Topic Continued after taking queries from previous lecture |
| 10 | Topic 9 - Filing of ITR (Income tax return) |
| (04-01-2021 to | Problem Solving Session |
| 09-01-2021) | Topic 10- Penalty |
| 11 (11-01-2021 to 16-01-2021) | Topic 11 Offences and Prosecutions Revision and Class Test |
| 12 | Topic 12- |
| (18-01-2021 to | Appeals to Income tax authority |
| 23-01-2021) | Class Activity- (Group Discussion/Presentation/case study/Group Activity) |
| 13 (25-01-2021 to 30-01-2021) | Topic 13- - Post assessment procedure Topic 8- Refund- Who can claim and time limit for claming refund Problem solving session |

| 14 (01-02-2021 to 06-02-2021) | Topic 14 – - Refund on Appeal Interest on Appeal Class Test |
|-------------------------------------|---|
| 15 (8-02-2021 to | Presentations plus group discussion Doubt session |
| 13-02-2021 | |
| 16 /15 02 2021 to | Revision and Tests |
| (15-02-2021 to 20-02-2021) | |
| | |

Lesson Plan (2020-21)

Class:

B.com 3rd sem GST

Subject:

| 4 | Topic 2 – Various returns to be filled under GST |
|----------------|--|
| - | |
| (23-11-2020 to | (Topic Continued after taking queries from previous lecture) Class Test |
| 28-11-2020) | |
| 5 | Tania 2 Dowmant of Tay |
| | Topic 3 – Payment of Tax |
| (30-11-2020 to | Activity (Class Discussion/case study) |
| 05-12-2020) | |
| 6 | Topic 3 – Payment of Tax |
| (07-12-2020 to | (Topic Continued after taking queries from previous lecture) |
| 12-12-2020) | Class Test |
| | |
| | |
| 7 | Topic 4 – Reverse Charge Mechanism (RCM) |
| (14-12-2020 to | Activity (Dresentation (Crown Discussion) |
| 19-12-2020) | Activity (Presentation/Group Discussion) |
| 8 | Topic 5 – Interest Provision On Delayed Payment |
| (21-12-2020 to | (After taking a queries on previous chapter) |
| 24-12-2020) | |
| | |
| | |
| | |
| 9 | Discussion on previous Chapter/Class test/ Group Discussion/ Presentations |
| (27-12-2020 to | |
| 02-01-2021) | |
| 10 | Topic 6 – Assessment |
| (04-01-2021 to | |
| 9-01-2021) | |
| | |
| 11 | Topic 6 – Assessment |
| (11-01-2021 to | (Topic Continued after taking queries from previous lecture) |
| 16-01-2021) | Class Test |
| , | Activity (Group Discussion/ presentations) |
| 12 | Topic 7 Audit |
| (18-01-2021 to | Class Test |
| 23-01-2021) | |
| , | |
| | |
| 13 | Topic 8 – Inspection |
| (25-01-2021 to | (After taking query of previous Chapter) |
| 30-01-2021) | (Group Discussion/ Presentations) |
| 14 | Topic 11 – Inspection |
| (01-02-2021 to | (Topic Continued after taking queries from previous lecture) |
| 6-02-2021) | Class Test |
| | Activity (Group Discussion/ Presentation/Quiz) |
| 15 | Topic 12 – Offences and Penality |
| | Activity (Presentation/ Group Discussion) |

| (08-02-2021 to | |
|----------------|--|
| 13-02-2021) | |
| 16 | Topic 12 – Offences and Penality |
| (15-02-2021 to | (Topic Continued after taking queries from previous lecture) |
| 20-02-2021) | Activity (Presentation/Group Discussion/Quiz) |
| | Class Test |
| | |

0 Join 3 (Dr. Mukta Jain)

HOD Commerce Dyal Singh College, Karnal

.

Lesson Plan B.COM 4thSEM 2020-2021

DYAL SINGH COLLEGE, KARNAL Lesson Plan Session: 2020-21 Class and Section: B. Com Semester-4th Subject: Corporate Accounting - II

| Week | Topics |
|--------------------------------------|---|
| 1 (15-04-2021 to 17-04- 2021) | introduction to valuation of goodwill and explaining the topic |
| 2 (19-04-2021 to 24-04- 2021) | test of valuation of goodwill introduction to different kinds of shares and their benefits |
| 3 (26-04-2021 to 01-05- 2021) | concept of valuation of shares, its calculation based on simple problems |
| 4 (03-05-2021 to 08-05- 2021) | test of valuation of shares introduction of holding companies and balance sheet of a company |
| 5 | accounts of holding companies |
| (10-05-2021 to 15-05- 2021) | |
| 6 (17-05-2021 to 22-05- 2021) | preparation of consolidated balance sheet |
| 7 (24-05-2021 to 29-05- 2021) | preparation of consolidated balance sheet along with one subsidiary company |
| 8 (31-05-2021 to 05-06- 2021) | accounts of holding company along with the relevant provisions of accounting standard 21. |
| 9 (07-06-2021 to 12-06- 2021) | doubt session test of holding company. introduction to banking organizations. |
| 10 (14-06-2021 to 19-06- 2021) | accounts of banking organizations with practical questions introduction to insurance companies |

| 11 (21-06-2021 to 26-06- 2021) | accounts of insurance companies |
|--------------------------------------|---|
| 12 (28-06-2021 to 03-07- 2021) | liquidation of companies - theory and practical |
| 13 (04-07-2021 to 06-07- 2021) | doubt solving session test of full syllabus |

Lesson Plan (2020-21)

Class: Subject:

B.Com 4th Semester Business Statistics - II

| Week | Topics |
|------------------------------------|---|
| 1 (15-04-2021 to 17-04-2021) | Topic 1: Simple Correlation – Introduction |
| 2 | Topic 1: Simple Correlation |
| (19-04-2021 to | (Karl Pearson's Coefficient of Correlation) |
| 24-04-2021) | |
| 3 | Class Test |
| (26-04-2021 to | Topic 1: Simple Correlation |
| 01-05-2021) | (Rank Correlation) |
| 4 | Topic 1: Simple Correlation |
| (03-05-2021 to | (Concurrent Deviation Method, Probable and Standard Error) |
| 08-05-2021) | Class Test |
| 5 | Topic 2: Regression Analysis |
| (10-05-2021 to | |
| 15-05-2021) | |
| 6 | Topic 2: Regression Analysis (Topic Continued after taking queries from |
| (17-05-2021 to | previous lecture) |
| 22-05-2021) | Class Test |
| 7 | Class Test |
| (24-05-2021 to | Topic 3: Probability - I |
| 29-05-2021) | |

| 8 | Topic 3: Probability - I |
|-------------------------------|--|
| 31-05-2021 to | (Topic Continued after taking queries from previous lecture) |
| 05-06-2021) | |
| 9 | Class Test |
| | Topic 3: Probability - I |
| (07-06-2021 to | (Topic Continued after taking queries from previous lecture) |
| 12-06-2021) | |
| 10 | Topic 4: Probability - II (Bays' Theorem) |
| (14-06-2021 to | (Topic Continued after taking queries from previous lecture) |
| 21-06-2021) | Class Test |
| 11 | Topic 5: Probability Distributions - I |
| (21.06.2021.to | (Binomial Distribution) |
| (21-06-2021 to 26-06-2021) | |
| 20-00-2021) | Class Test |
| 12 | |
| | Topic 6: Probability Distributions - II |
| (28-06-2022 to 03-07-2021) | (Poisson Distribution) |
| 03-07-2021) | |
| | Class Test |
| 13 | Topic 7: Probability Distributions - III |
| | (Normal Distribution) |
| (04-07-2021 to | |
| 10-07-2021) | |
| | Class Test |

DYAL SINGH COLLEGE, KARNAL Lesson Plan Session: 2020-21 Class and Section: B. Com Semester-4th Subject: Business Laws-II

| Week | Topics |
|-------------------------------------|--|
| 1 (15-04-2021 to 17-04- 2021) | introduction to negotiable act 1881 its features and its types |
| 2 (19-04-2021 to 24-04- 2021) | negotiation, crossing and dishonor and discharge of of negotiable instruments |
| 3 (26-04-2021 to 01-05- 2021) | indian partnership act, 1932 nature of firms, duties and rights of partners |

| 4 (03-05-2021 to 08-05- 2021) | relation of partners to third parties, liabilities of firm and partner, minor |
|--------------------------------------|--|
| 5 (10-05-2021 to 15-05- 2021) | reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms and effects of non registration. |
| 6 (17-05-2021 to 22-05- 2021) | limited lability partnership act, 2008 its meaning and characteristics |
| 7 (24-05-2021 to 29-05- 2021) | incorporation of LLP, partners and the liability of LLP and partners. |
| 8 (31-05-2021 to 05-06- 2021) | accounts audit and taxation of LLPs conversion to LLP from private co./ firm/unlisted company |
| 9 (07-06-2021 to 12-06- 2021) | winding up and dissolution of LLP. |
| 10 (14-06-2021 to 19-06- 2021) | Information technology act 2000. its purpose, digital signature and electronic governance |
| 11 (21-06-2021 to 26-06- 2021) | acknowledgement and dispatch of electronic records certifying digital signature |
| 12 (28-06-2021 to 03-07- 2021) | penalties and other provisions |
| 13 (04-07-2021 to 06-07- 2021) | Right to information act, 2005 important provisions of RTI act, 2005 revision and test |

Dyal Singh College, Karnal Session: 2020-21 Lesson Plan

Class: B.com, Semester 4 Subject: BC 404 (Company Law- II)

| Week | Topics |
|------------------------------------|---|
| 1 (15-04-2021 to | Membership in companies |
| 17-04-2021) | Company management and administration |
| 2 (19-04-2021 to | Legal position of Directors |
| 24-04-2021) | Qualification and Appointment of Directors Removal of Directors |
| (26-04-2021 to 01-05-2021) | Powers of Directors Duties & liabilities of directors |
| 4 (03-05-2021 to 08-05-2021) | Managerial Remuneration Key Management Personnel: Managing Director, Whole Time Director, Manager |
| 5 (10-05-2021 to 15-05-2021) | Company Secretary: Role, appointment, duties, liabilities, rights and dismissal Class Activity (Group Discussion/Presentation/Role Playing/Group activity) |
| 6 (17-05-2021 to 22-05-2021) | Meetings: kinds of meetings, requisites of a valid meeting |
| 7 (24-05-2021 to 29-05-2021) | Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes & Proxy |
| 8 31-05-2021 to 05-06-2021) | Dividend; accounts of companies; audit & auditors |
| 9 (07-06-2021 to 12-06-2021) | Prevention of oppression & mismanagement |
| 10 | Compromise, Arrangement, Reconstruction and Amalgamation |

| (14-06-2021 to | |
|-------------------------------|--|
| 21-06-2021) | |
| 11 | Meaning of Winding up |
| (21-06-2021 to 26-06-2021) | Modes of winding up |
| 12 | Procedure and Consequences of winding up |
| (28-06-2022 to | |
| 03-07-2021) | |
| 13 | Class Test and Revision |
| (04-07-2021 to 06-07-2021) | |

DYAL SINGH COLLEGE, KARNAL Lesson Plan(2020-21)

Class and Section: Subject: B. Com 4th Semester Computerized Accounting System

| Week | Topics |
|---|---|
| 1 (06-01-2021 to 9-01- 2021) | Orientation of the students Introduction to Tally |
| 2 (11-01-2021 to 16-01- 2021) | Creation of Company-Licensing ,Tally Vault , Security Control Splitting Company Data, Backup and restore |
| 3 (18-01-2021 to 23-01- 2021) | Voucher entry Test |
| 4 (25-01-2021 to 30-01- 2021) | Accounting –Budget |
| 5 (01-02-2021 to 6-02- 2021) | Accounting – Cost centre Currency- Debit Note and Credit Note |

| 6 | Interest calculation |
|-------------|-----------------------------------|
| (08-02-2021 | Balance Sheet and Profit and loss |
| to 13-02- | Practicals |
| 2021) | |
| 7 | Introduction to payroll |
| (15-02-2021 | |
| to 20-02- | |
| 2021) | |
| 8 | Payroll Masters |
| (22-02-2021 | Revision |
| to 27-02- | |
| 2021) | |
| | |
| 9 | Advanced Payroll Transactions |
| (1-03-2021 | |
| to 06-03- | |
| 2021) | |
| 10 | Revisions |
| | |
| (8-03-2021 | |
| to 13-03- | |
| 2021) | |
| | |

Lesson Plan Session: 2020-21 Class and Section: B. Com Semester-4th Subject: Advertising

| Week | Topics |
|-------------------------------------|--|
| 1 (15-04-2021 to 17-04- 2021) | Topic 1 – Advertising: Meaning, Scope and functions |
| 2 (19-04-2021 to 24-04- 2021) | Topic 2 – Promotion mix and advertising Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 3 (26-04-2021 to 01-05- 2021) | Topic 3 – Advertising Process Topic 4- Communication process |
| 4 | Topic 5 – Types of advertising |

| (03-05-2021 to 08-05- 2021) | Class Test |
|--------------------------------------|--|
| 5 (10-05-2021 to 15-05- 2021) | Topic 6 – Economic and social aspect of advertising Topic 7 – Legal and ethical aspects of advertising Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 6 (17-05-2021 to 22-05- 2021) | Topic 8 – Advertising objectives and DAGMAR Approach Topic 9 – Advertising Budget Class Test |
| 7 (24-05-2021 to 29-05- 2021) | Topic 10 – Creative aspect of advertising Topic 11 – Types of advertising media Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 8 (31-05-2021 to 05-06- 2021) | Topic 12 – Media planning and scheduling Topic 13 – Advertising agency and its role Class Test |
| 9 (07-06-2021 to 12-06- 2021) | Topic 14 – Client agency relationship and advertising department Class test |
| 10 (14-06-2021 to 19-06- 2021) | Topic 15 – Advertising and consumer behaviour Activity Class (group discussion/presentation/role playing/group activity /case study |

| 11 (21-06-2021 to 26-06- 2021) | Topic 16- Measuring advertising effectiveness |
|--------------------------------------|--|
| 12 (28-06-2021 to 03-07- 2021) | Activity Class (group discussion/presentation/role playing/group activity /case study Revision and Tests |
| 13 (04-07-2021 to 06-07- 2021) | Revision and Tests |

DYAL SINGH COLLEGE, KARNAL Lesson Plan Session: 2020-21 Class and Section: B. Com(hons.) Semester-4th Subject: Entrepreneurship Development

| Week | Topics |
|-------------------------------------|---|
| 1 (15-04-2021 to 17-04- 2021) | Topic 1 – Entrepreneur: An overview |
| 2 (19-04-2021 to 24-04- 2021) | Topic 2 – Entrepreneurship Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 3 (26-04-2021 to 01-05- 2021) | Topic 3 – Setting Up of a New Business |
| 4 (03-05-2021 to 08-05- 2021) | Topic 4 – Life cycle of new business Class Test |

| 5 (10-05-2021 to 15-05- 2021) | Topic 5 – Environmental Factors Affecting A New Business Topic 6 – Project Planning Activity Class (group discussion/presentation/role playing/group activity /case study) |
|--------------------------------------|---|
| 6 (17-05-2021 to 22-05- 2021) | Topic 6 – Project Planning (Topic Continued after taking queries from previous lecture) Topic 7 – Market and Demand Analysis Class Test |
| 7 (24-05-2021 to 29-05- 2021) | Topic 8 – Capital and Project Cost Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 8 (31-05-2021 to 05-06- 2021) | Topic 9 – Sources of Finance Topic 10 – Profit and Tax Planning Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 9 (07-06-2021 to 12-06- 2021) | Topic 11 – Entrepreneurship and development programs Topic 12 – Institutional support to Entrepreneurship development Class Test |
| 10 (14-06-2021 to 19-06- 2021) | Topic 13 – Government Support and Incentives to New Enterprises Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 11 (21-06-2021 to 26-06- 2021) | Topic 14 – Start up India Topic 15 – Skill India Activity Class (group discussion/presentation/role playing/group activity /case study |
| 12 (28-06-2021 to 03-07- 2021) | Revision and Tests |
| 13 (04-07-2021 to 06-07- 2021) | Revision and Tests |

Lesson Plan (2020-21)

Class: Subject:

B.COM 4th Semester

GST

| Week | Topics |
|-------------------------------|--|
| 1 (15-04-2021 to | |
| 17-04-2021) | Topic 1 - Introduction of GST |
| 2 | Topic 1 - Introduction of GST (Topic Continued after taking query from previous |
| (19-04-2021 to | Chapter) |
| 24-04-2021) 3 | Overview and Administration of GST Topic 2 – Haryana Goods and service act 2017 |
| | Introduction |
| (26-04-2021 to | Taxable Event, Levy and collection, offences and Penalties |
| 01-05-2021) | Activity (Group Discussion/Quiz) |
| 4 | Topic 2 – Haryana Goods and service act, 2017 (Topic Continued after taking query |
| (03-05-2021 to | from previous Chapter) |
| 08-05-2021) | Input Tax Credit |
| | Registration |
| | Activity: Class Test |
| 5 | Topic 2 – Haryana Goods and service act, 2017 (Topic Continued after taking query |
| (10-05-2021 to | from previous Chapter) |
| 15-05-2021) | Returns, Assessment and Audit |
| | Activity (Group Discussion/Quiz/Presentations) |
| 6 | Topic 3 – Integrated Goods and Service Tax Act, 2017 |
| (17-05-2021 to 22-05-2021) | Introduction Taxable Event, Levy and collection, offences and Penalties |
| 22-03-2021) | Activity (Group Discussion/Quiz/Presentations) |
| 7 | Topic 3 – Integrated Goods and Service Tax Act, 2017(Topic Continued after taking |
| (24-05-2021 to | query from previous Chapter) |
| 29-05-2021 | Returns, Assessment and Audit |
| 23 03 20217 | Activity (Group Discussion/Quiz/Presentations) |
| 8 | Topic 4 – Union Territory Goods and Service Tax Act, 2017 |
| 31-05-2021 to | Introduction |
| 05-06-2021) | Taxable Event, Levy and collection, offences and Penalties Activity (Group Discussion/Quiz/Presentations) |
| 9 | Topic 4 – Union Territory Goods and Service Tax Act, 2017 (Topic Continued after |
| | taking query from previous Chapter) |
| (07-06-2021 to | Returns, Assessment and Audit |
| 12-06-2021) | Activity (Group Discussion/Quiz/Presentations) |
| 1 | |

| 10 | |
|----------------|---|
| (14-06-2021 to | Topic 5 – Goods and Service Tax (Compensation to States) Act, 2017 |
| 21-06-2021) | Activity: Class Test/Presentation |
| 11 | Topic 5 – Goods and Service Tax (Compensation to States) Act, 2017 (Topic |
| | Continued after taking query from previous Chapter) |
| (21-06-2021 to | |
| 26-06-2021) | Activity: Class Test/Presentation |
| 12 | Presentations/Class Test/Quiz |
| (28-06-2022 to | |
| 03-07-2021) | |
| 13 | Revision |
| | |
| (04-07-2021 to | |
| 06-07-2021) | |
| | |

DYAL SINGH COLLEGE, KARNAL Lesson Plan Session: 2020-21 Class and Section: B. Com (Taxation) Semester-4th Subject: Corporate Tax- I

| Week | Topics |
|-------------------------------------|---|
| 1 (15-04-2021 to 17-04- 2021) | Topic 1 – Corporate Tax: Introduction |
| 2 (19-04-2021 to 24-04- 2021) | Topic 2 – Assessment of Companies: Introduction Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 3 (26-04-2021 to 01-05- 2021) | Topic 3 – Assessment of companies: Contd |
| 4 (03-05-2021 to 08-05- 2021) | Topic 4 – Corporate Taxation- Important definitions Class Test |
| 5 (10-05-2021 to 15-05- 2021) | Topic 5 –Residential status and incidence of tax Activity Class (group discussion/presentation/role playing/group activity /case study) |

| 6 | Topic 5 – Residential status and incidence of tax (Topic Continued after |
|-----------------------|---|
| (17-05-2021 to 22-05- | taking queries from previous lecture) |
| 2021) | Class Test |
| 7 | Topic 6 – Tax management and Tax evasion |
| | Topic 7-Tax avoidance and Tax planning |
| (24-05-2021 to 29-05- | Activity Class (group discussion/presentation/role playing/group activity |
| 2021) | /case study) |
| 8 | Topic 8 – Computation of Gross Total Income of companies |
| • | |
| (31-05-2021 to 05-06- | Activity Class (group discussion/presentation/role playing/group activity |
| 2021) | /case study) |
| 9 | Topic 8 – Computation of Gross Total Income of companies (Contd) |
| (07-06-2021 to 12-06- | Class Test |
| • | |
| 2021) | |
| 10 | Tania O Daduations aut of gross total income of companies |
| - | Topic 9 – Deductions out of gross total income of companies |
| (14-06-2021 to 19-06- | Topic 10 – Computation of tax liability |
| 2021) | Activity Class (group discussion/presentation/role playing/group activity |
| | /case study) |
| 11 | Topic 11 – Minimum alternative tax (MAT) |
| (21-06-2021 to 26-06- | Topic 12- Dividend distribution tax (DDT) |
| | Activity Class (group discussion/presentation/role playing/group activity |
| 2021) | |
| | /case study |
| 12 | Topic 13- Tax on shipping tonnage income of companies |
| (28-06-2021 to 03-07- | Topic 13- Tax on shipping tonnage income of companies |
| | |
| 2021) | |
| 13 | Revision and Tests |
| - | |
| (04-07-2021 to 06-07- | |
| 2021) | |
| | |

. Main (Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal

Lesson Plan B.COM 5th SEM 2020-2021

Lesson Plan

Class: B.Com 5th Semester

Subject: Cost Accounting (2020-21)

| Wee k | Date | Topics |
|----------|----------------------------|--|
| 1 | Nov 2-7, | Orientation of the students and Introduction of the subject |
| | 2020 | Nature and Scope of Cost Accounting |
| | 08-Nov- 20 | Sunday |
| | | Cost Concept and classification methods and techniques |
| | | Chapter Continued |
| 2 | Nov 9-14, 2020 | Accounting for Material – I |
| 2 | 2020 | Chapter Continued after taking queries from previous lecture Activity Class (presentation/group discussion/role playing/group activity) |
| | 15-Nov- 20 | Sunday |
| | Nov. 16- 21, | Problem solving session and Collecting notebooks for checking of numerical assignments |
| 3 | 2020 | Accounting for Material – II |
| | 22-Nov- 20 | Sunday |
| | Nov. 23- | Chapter Continued after taking queries from previous lecture |
| 4 | 28, 2020 | Activity Class (group discussion/presentation/role playing/group activity) |
| | 29-Nov- 20 | Sunday |
| | Nev 20 | Accounting For Labour |
| 5 | Nov 30- Dec. 5, 2020 | Chapter continued after taking queries from previous lecture Problem solving session and Collecting notebooks for checking of numerical assignments |
| | 06-Dec- 20 | Sunday |
| 6 | Dec 7-12, 2020 | Overheads Chapter Continued after taking queries from previous lecture Problem solving session and Collecting notebooks for checking of numerical |
| | 13-Dec- 20 | Sunday |
| 7 | Dec. 14- 19, 2020 | Unit Costing Chapter Continued after taking queries from previous lecture Activity Class (group discussion/presentation/role playing/group activity) |

| | 20-Dec- 20 | Sunday |
|--------|-----------------------------------|---|
| 8 | Dec 21- 26, 2020 | Chapter Continued after taking queries from previous lecture Calculation of Quotation Price Problem solving session and Collecting notebooks for checking of numerical assignments |
| | 27-Dec- 20 | Sunday |
| 9 | Dec. 28 2020-Jan 2, 2021 | Job and Contract Costing Chapter Continued after taking queries from previous lecture |
| | 03-Jan-21 | Sunday |
| 1 | Jan 4- 9, 2021 | Chapter Continued after taking queries from previous lecture Problem solving session and Collecting notebooks for checking of numerical assignments |
| | 10-Jan-21 | Sunday |
| 1 1 | Jan. 11- 16, 2021 | Process Costing Chapter Continued after taking queries from previous lecture |
| | 17-Jan-21 | Sunday |
| 1 2 | Jan 18- 23, 2021 | Chapter Continued after taking queries from previous lecture Problem solving session and Collecting notebooks for checking of numerical assignments Standard Costing |
| | 24-Jan-21 | Sunday |
| 1 3 | Jan 25- 30, 2021 | Chapter Continued after taking queries from previous lecture Operating Costing Chapter Continued after taking queries from previous lecture |
| | 31-Jan-21 | Sunday |
| 1 4 | Feb 1-6, 2021 07-Feb- 21 | Chapter Continued after taking queries from previous lecture Cost Audit Sunday |
| 1 5 | Feb 8-13, 2021 | Revision and Tests |
| | 14-Feb- 21 | Sunday |
| 1 6 | Feb 15- 20, 2021 | Revision and Tests |

DYAL SINGH COLLEGE, KARNAL Session (2020-21) Lesson Plan

ClassB.com semester 5Subject:Financial Management (BC-502)

| Week | Topics |
|---------------------------------|--|
| 1 | |
| (02-11-20 to | Orientation of the Students |
| 07-11-20) | Topic 1- Nature and scope of Financial Management |
| 2 (09-11-20 to 14-11-20) | Topic-1 Objectives and significance of Financial Management (Topic continued after taking queries from previous lecture) Topic-2 Recent Developments in Financial Management Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 3 (12-09-22 to 17-09-22) | Topic-3 Need & Importance, drafting a Financial Plan Activity Class |
| 4 (16-11-20 to 21-11-20) | Topic-4 Capitalization, Over-capitalization and Under-capitalization (Oral Test from previous topics) |
| 5 (23-11-20 to 28-11-20) | Topic-5 Financial forecasting: Meaning, Benefits and techniques of Financial Forecasting Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 6 (30-11-20 to 05-12-20) | Topic-6 Sources of finance- short-term, Medium- term and Long- term class test |
| 7 (07-12-20 to 12-12-20) | Topic-7 Cost of Capital : Significance, computation of cost of debt, equity & preference share capital |
| 8 (14-12-20 to 19-12-20) | Topic-7 Cost of Capital: computation of cost of retained earnings and weighted average cost of capital (Topic continued after taking queries from previous lecture) |
| 9 (21-12-20 to 26-12-20) | Topic-8 Capital structure Decisions: Meaning and Determination of Capital Structure, Theories of Capital Structure |
| 10 (28-12-20 to 02-01-21) | Topic-8 Capital structure Decisions: Meaning and Determination of Capital Structure, Theories of Capital Structure (Topic continued after taking queries from previous lecture) |

| 11 (04-01-21 to 09-01-21) | Topic-9 Capital Budgeting Decisions: Nature & Importance, Factors influencing capital expenditure decisions, techniques of capital budgeting |
|---------------------------------|---|
| 12 (11-01-21 to 16-01-21) | Topic-9 Capital Budgeting Decisions: techniques of capital budgeting (Topic continued after taking queries from previous lecture) |
| 13 (18-01-21 to 23-01-21) | Topic-10 working Capital Management: Need, Types & determinants Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 14 (25-01-21 to 30-01-21) | Topic-10 working Capital Management: forecasting of working capital requirements (Topic continued after taking queries from previous lecture) |
| 15 (01-02-21 to 06-02-21) | Topic-11 Management of Cash |
| 16 (08-02-21 to 13-02-21) | Revision and Class Test |
| 17 (15-02-21 to 20-02-21) | Revision of Topic |

DYAL SINGH COLLEGE, KARNAL Session (2020-21)

Lesson Plan

class: B.com Semester 5

Subject: GST

| Week | Topics |
|--------------------------------|--|
| 1 (02-11-20 to 07-11-20) | Orientation of Students Topic-1 Meaning (overview of GST and Introduction of Tax Structure In India) |
| 2 (09-11-20 to 14-11-20) | Topic-2 Taxable Person (Topic continued after taking queries from previous lecture) Activity Class (Group discussion/presentation/role Playing/group activity/case Study) |
| 3 (12-09-22 to 17-09-22) | Topic-3 Registration: Procedure and documents required (oral test of previous topics) |

| 4 | |
|--------------|---|
| (16-11-20 to | |
| 21-11-20) | Topic:4 Levy and Collection of GST |
| | |
| | |
| 5 | Topic-5 Time and Place of supply of goods and services |
| (23-11-20 to | Activity Class (Group Discussion/presentation/role Playing/group |
| 28-11-20) | activity/case Study) |
| 6 | |
| (30-11-20 to | Topic-6 Value of Taxable Supply |
| 05-12-20) | class test |
| | |
| 7 | |
| (07-12-20 to | Topic-7 computation of Input Tax Credit and transfer of input tax |
| 12-12-20) | credit |
| | |
| 8 | Topic-7 computation of Input Tax Credit and transfer of input tax |
| (14-12-20 to | credit |
| 19-12-20) | (Topic continued after taking queries from previous lecture) |
| | |
| 9 | Topic-8 Tax Invoice Credit and debit note |
| (21-12-20 to | Activity Class (Group Discussion/presentation/role Playing/group |
| 26-12-20) | activity/case Study) |
| 10 | |
| (28-12-20 to | |
| 02-01-21) | Topic-9 Various returns to be filed under GST |
| 11 | • |
| (04-01-21 to | Tonic-9 Various returns to be filed under GST |
| | Topic-9 Various returns to be filed under GST |
| 09-01-21) | (Topic continued after taking queries from previous lecture) |
| 12 | Topic-10 Payment of Tax including TDS |
| (11-01-21 to | Activity Class (Group Discussion/presentation/role Playing/group |
| 16-01-21) | activity/case Study) |
| 13 | |
| (18-01-21 to | |
| 23-01-21) | Topic-11 Interest provisions on delayed payment |
| | |
| 14 | Topic -12 Offences and penalties |
| (25-01-21 to | Activity Class (Group Discussion/presentation/role Playing/group |
| 30-01-21) | activity/case Study) |
| 15 | |
| (01-02-21 to | |
| 06-02-21) | Revision and class test |
| | |
| 16 | |
| (08-02-21 to | |
| 13-02-21) | Revision and class test |
| 17 | |
| (15-02-21 to | |
| 20-02-21) | Revision |
| <i></i> / | 1 |

DYAL SINGH COLLEGE, KARNAL Lesson Plan 2020-21 B. Com. – 5th Semester Income Tax – I

| Week | Topics |
|----------------------|---|
| Week 1 | Introduction to Income Tax |
| Nov. 2-7, 2020 | |
| Week 2 | Important Concepts – Tax, Person, Assessee, Previous Year, |
| Nov. 9- 14, 2020 | Assessment Year, Casual Income, Income, Gross Total income, Total Income, Agricultural income, Tax Evasion, Avoidance and Tax Planning and Management |
| Week 3 | Residential Status of an individual, HUF, Firm, AOP, Company, |
| Nov. 16-21, 2020 | Any other Person, Residential Status and Tax incidence- Scope of total income, Practical Problems on residential status |
| Week 4 | Income Under the head Salaries- Meaning and Important |
| Nov.23-28, 2020 | concepts, Forms of salary, Exempt salaries, Taxable, exempt and partially taxable Allowances |
| Week 5 | Perquisites- Taxable and Tax-free , Deductions from Salary |
| Nov. 30 -Dec. 5,2020 | Income, |
| , . | Practical Questions on computation of Salary Income |
| Week 6 | Practical Questions on computation of Salary Income, Class Test |
| Dec. 7- 12, 2020 | Retirement benefits- Gratuity, Pension, Leave Salary, - |
| | Retrenchment Compensation, Voluntary retirement, Practical |
| | Questions on computation of Retirement Benefits, Class Test |
| Week 7 | Income from House Property – Important concepts, Exempt |
| Dec. 14-19, 2020 | property income, Determination of Annual Value of a let-out and |

| | self-occupied house; Co-ownership, Deductions from Annual Value |
|---|---|
| Week 8 Dec. 20 24, 2020 | Practical Questions on computation of Income from House Property, Class Test Profits and Gains of Business or Profession (PGBP)- Important concepts, Expenses expressly allowed as a deduction |
| Week 9 Dec. 27 2020- Jan 2 , 2021 | Profits and Gains of Business or Profession (PGBP)- Expenses expressly disallowed ,Compulsory maintenance and audit of accounts; Practical Questions on computation of PGBP , Class Test |
| Week 10 Jan. 4-9, 2021 | Determination of Income on Presumptive basis Depreciation Allowance, Practical Questions on computation of Depreciation |
| | Capital Gains- Introduction and important concepts |
| Week 11 Jan. 11- 16, 2021 | Capital Gains- Important concepts continued, Computation of capital gains, Exempt Capital Gains, Practical Questions on computation of Capital gains, Class Test |
| Week 12 Jan. 18 - 23, 2021 | Income from Other Sources – Important concepts, taxability of Specific incomes, Deductions from Income from other Sources, Practical Questions on computation of Income from other Sources, Class Test |
| Week 13 Jan. 25 -30, 2021 | Agricultural Income, Exempt Incomes, Class Test |
| Week 14 Feb. 1 - 6, 2021 | Clubbing of Income and aggregation of Income, Class Test |
| Week 15 Feb. 8- 13 , 2021 | Set-off and Carry forward of Losses, Class Test |
| Week 16 | Revision and Tests |

Lesson Plan(2020-21)

Class and Section: Subject: B.Com 5th Semester Auditing

| Week | Topics |
|----------------|--|
| 1 | Orientation of the students |
| (2/11/2020 to | Topic 1 - Introduction and meaning of Auditing |
| 7/11/2020) | |
| 2 | Topic 1 - Objectives and Advantages of Auditing |
| | Topic 2 - Types of Audits: Internal and External Audit |
| (9/11/2020 to | |
| 14/11/2020) | |
| 3 | Topic 2 - Types of Audits continued: proprietary and efficiency audit |
| | Activity Class (Discussion and Revision of topics covered in earlier week) |
| (16/11/2020 to | |
| 21/11/2020) | |
| 4 | <u>Topic 3</u> – Audit Programme |
| (23/11/2020 to | Topic 4 - Audit working papers and evidences; |
| 28/11/2020) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 5 | Topic 5 - Audit of E-commerce transactions |
| | Topic 6 - Routine Checking and Test Checking |
| (30/11/2020 to | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 5/12/2020) | |
| 6 | Topic 7 - Internal Control and internal checking system |
| (7/12/2020 to | Topic 8 - Vouching: meaning, objectives and importance of vouching |
| 12/12/2020) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |
| 7 | Topic 9 -: vouching of cash books, purchase book, sale |
| (14/12/2020 to | book, bill receivable book, bill payable book |
| 19/12/2020) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |

| r | |
|-----------------------------------|--|
| 8 | Topic 10 - journal proper and debtor creditor ledgers |
| (21/12/2020 to | Topic 11 - Verification of assets and liabilities. |
| 24/12/2020) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |
| 9 | Topic 12 – Audit of limited companies: company auditor – appointment, |
| (27/12/2020 to 2/1/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 10 | Topic 12 - continued (Company auditor powers, duties and liabilities) |
| (4/1/2021 to | Topic 13 - Directions of Comptroller and Auditor General of India |
| 9/1/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 11 | Topic 14 - Audit Reports: Various types of Audit Report |
| (11/1/2021 to 16/1/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 12 | Topic 15 - Investigation: meaning, Nature, Procedure and objectives, |
| (18/1/2021 to 23/1/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 13 | Topic 16 - Investigation and Due Diligence |
| (25/1/2021 to 30/1/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 14 | Topic 17 - Professional ethics of auditing |
| (1/2/2021 to 6/2/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 15 (8/2/2021 to 13/2/2021) | Revisions of topic 1 to 8 |
| | Devisions of tania 0 to 17 |
| 16 (15/2/2021 to 20/2/2021) | Revisions of topic 9 to 17 |

Lesson Plan(2020-21)

Class: B.Com 5th Semester

Subject: Supply Chain Management

| Week | Topics |
|-------------------------------|--|
| 1 | Orientation of the students |
| (02-11-2020 to 07-11-2020) | Topic 1 - Introduction to Supply Chain Management |
| 2 | Topic - 1 Introduction to Supply Chain Management (Topic Continued after taking queries from previous lecture) |
| (09-11-2020 to 14-11-2020) | Topic 2 – History of Supply Chain Management,Scope and Components, Various Flows in Supply Chain Management |
| | Activity Class (group discussion/presentation/role playing/group activity) |
| 3 | Topic 3 – Drivers of supply chain Management, Functions of Supply Chain Management, Tuppe of Supply Chain, Management, Factors Affecting Supply Chain |
| (16-11-2020 to | Management, Types of Supply Chain Management, Factors Affecting Supply Chain Management |
| 21-11-2020) | |
| 4 | Topic 4– Supply Chain Management- Approaches and Impostance |
| (23-11-2020 to 28-11-2020) | Topic Continued after taking queries from previous lecture |
| 5 | Topic 5– Supply Chain Management- Approaches and Impostance |
| (30-11-2020 to | Topic Continued after taking queries from previous lecture |
| 05-12-2020) | |
| 6 | Topic 6– Supply Chain Coordination |
| (07-12-2020 to | Test of Various Approaches of Supply Chain Management |
| 12-12-2020) | |
| 7 | Topic 7– Integrated Supply Chain Management |
| | 1 |

| (14-12-2020 to 19-12-2020) | Activity Class (group discussion/presentation/role playing/group activity) |
|-------------------------------|--|
| 8 | Topic 8– Supply Chain Management - A Total Cost Approach |
| (21-12-2020 to | Topic Continued after taking queries from previous lecture |
| 24-12-2020) | Test of Supply Chain Coordination |
| 9 | Topic 9– Strategic SCM: Implementation and Management |
| (27-12-2020 to | Discussed case studies of various Companies |
| 02-01-2021) | Topic Continued after taking queries from previous lecture |
| 10 | Topic – 10 Supply Chain Management and Marketing |
| (04-01-2021 to | Topic Continued after taking queries from previous lecture |
| 9-01-2021) | Test of Supply Chain Integration |
| | |
| 11 | Topic -11 Role of Transportation in Supply Chain |
| (11-01-2021 to 16-01-2021) | Topic Continued after taking queries from previous lecture |
| 10-01-2021) | Activity class(Group Discussion, presentation of students) |
| 12 | Topic -12 Warehousing |
| (18-01-2021 to 23-01-2021) | Topic Continued after taking queries from previous lecture |
| 13 | Topic-13 Distribution Channels |
| (25-01-2021 to 30-01-2021) | Topic Continued after taking queries from previous lecture |
| 14 | Topic-14 Customer Service- Strategy and Practices |
| (01-02-2021 to | Topic Continued after taking queries from previous lecture |
| 6-02-2021) | Topic -15 Information Technology for Supply Chain Management |
| | Test of Distribution Channels |
| 15 | Topic -16 Recent Developments in Supply Chain Management Information |
| (08-02-2021 to | Technology |
| 13-02-2021) | Topic Continued after taking queries from previous lecture |

16

Topic-17 Third Party Logistics

(15-02-2021 to 20-02-2021)

Presentation of Students

DYAL SINGH COLLEGE, KARNAL

Lesson Plan(2020-21)

Class: Subject:

B.Com 5th Semester (Taxation)

Indian Economy

| Week | Topics |
|--|--|
| 1 (02-11-2020 to 07- 11-2020) | Orientation of the students Basic Concepts of Indian Economy |
| 2 (09-11-2020 to 14- 11-2020) | Topic - Features and Natural Resources |
| 3 (16-11-2020 to 21- 11-2020) | Topic – Infrastructure: Importance and types Doubt and Discussion |
| 4 (23-11-2020 to 28- 11-2020) | Topic – Infrastructure Programs in India Topic Continued after taking queries from previous lecture |
| 5 (30-11-2020 to 05- 12-2020) | Topic – Agriculture Features and Importance Production and Productivity |
| 6 (07-12-2020 to 12- 12-2020) | Topic- Rural Indebtness Agriculture Finance |
| 7 (14-12-2020 to 19- 12-2020) | Topic- New Development in Agriculture Class Test |

| 8 (21-12-2020 to 24- 12-2020) | Topic- Contract Farming Organic Farming |
|---|--|
| 9 (27-12-2020 to 02- 01-2021) | Topic- Corporate Farming Industrial Development during Planning Period |
| 10 (04-01-2021 to 9-01- 2021) | Topic- Industrial Policy Recent Trends National Manufacturing Policy Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 11 (11-01-2021 to 16- 01-2021) | Topic – MSME Importance and problems Govt Policies on MSME |
| 12 (18-01-2021 to 23- 01-2021) | Topic- Large Scale Industries (Iron, Steel, Cement, Petrochemical) |
| 13 (25-01-2021 to 30- 01-2021) | Revision of Topics Class Tests |
| 14 (01-02-2021 to 6-02- 2021) | Topic – Service Sector In India: Growth & Contribution Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 15 (08-02-2021 to 13- 02-2021) | Topic – Foreign Trade in India Problems of Indian Economy Unequal Distribution of Income & Wealth |
| 16 (15-02-2021 to 20- 02-2021) | Revision |

Lesson Plan(2020-21)

Class and Section: Subject: BCom (Honours) 5th Semester Fundamentals of Stock Market

| Week | Topics |
|---|--|
| Week 1 | Orientation of the students |
| (Nov 2-7,2020) | <u>Topic 1</u> - Security markets: primary and secondary market- overview |
| Week 2 | <u>Topic 2</u> – Primary market: role and functions |
| (Nov 9-14,2020) | Activity Class (Discussion and Revision of topics covered in week) |
| Week 3 (Nov. 16-21,2020) | <u>Topic 3</u> - Methods of selling securities in primary market <u>Topic 4</u> - New financial instruments Activity Class (Discussion and Revision of topics covered in week) |
| Week 4 (Nov. 23-28,2020) | <u>Topic 4</u> - New financial instruments- Continued <u>Topic 5</u> - SEBI guidelines for public issues Activity Class (Discussion and Revision of topics covered in week) |
| Week 5 (Nov 30- Dec. 5,2020) | <u>Topic 6</u> – Stock exchanges Activity Class (Discussion and Revision of topics covered in week) |
| Week 6 | Topic 7 - Listing of securities in stock exchanges |
| (Dec 7-12,2020) | Activity Class (Discussion and Revision of topics covered in week) |
| Week 7 | Topic 8 - Trading mechanism |
| (Dec. 14-19,2020) | Activity Class (Discussion and Revision of topics covered in week) |
| Week8 | Topic 9 - Screen based trading; Internet-based trading |
| (Dec 21-24, 2020) | Activity Class (Discussion and Revision of topics covered in week) |
| Week 9 (Dec. 27 2020- Jan 2,2021) | Topic 10 - National stock exchange and Bombay stock exchange: Meaning and role Activity Class (Discussion and Revision of topics covered in earlier week) |
| Week 10 (Jan 4-9,2021) | Topic 11- Organization and management of NSE and BSETopic 12- Listing procedure in NSE and BSEActivity Class (Discussion and Revision of topics covered in earlier week) |
| Week 11 | Topic 13 - SEBI (Depositories and Participants) Regulations 1996 |
| (Jan. 11-16,2021) | Topic 14 - SEBI (Custodian of Securities) Regulations, 1996 |

| | Activity Class (Discussion and Revision of topics covered in week) |
|-----------------------------------|--|
| Week 12 | Topic 15 - National Securities Depository Ltd. (NSDL) |
| (Jan 18-23, 2021) | Topic 16 – Derivative trading: future and opinions: concept |
| | Activity Class (Discussion and Revision of topics covered in week |
| Week 13 | Topic 17 - future and opinions meaning and importance |
| (Jan 25-30, 2021) | Topic 18 - Derivative trading - methods of trading |
| | Activity Class (Discussion and Revision of topics covered in week) |
| Week 14 | Topic 19 - Valuation of options |
| (Feb 1-6, 2021) | Topic 20 - Raising funds from international markets: FITs Euro issues, |
| | Revision and Presentations of topic 1 to 5 |
| Week 15 (Feb 8-13,2021) | Topic 21 - ADR's, GDR's and FDI |
| | Revision and Presentations of topic 6to 10 |
| Week 16 | Topic 22 - SEBI guidelines for Raising funds from international markets |
| (Feb 15-20, 2021) | Revision and Presentations of topic 11 to 22 |

Lesson Plan (2020-21)

Class and Section: Subject: B.Com (Tax) 5th Semester Section D Custom Procedure and Practices - I

| Week | Topics |
|---|---|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the students Topic 1 - Introduction to Custom Duty |
| 2 (09-11-2020 to 14-11-2020) | Topic 2 – An Overview of Custom Act 1962 and Custom Tariff Act 1972 , Role of Custom in International Trade. |

| 3 (16-11-2020 to 21-11-2020) | Topic 3 – Organization of Custom in India : Administrative and Operational Authorities Regulatory Framework of Custom Act. |
|--|--|
| 4 (23-11-2020 to 28-11-2020) | Topic 4 – Harmonized System of Nomenclature (HSN) General Rules of Interpretation (GRI 6 Rules) |
| 5 (30-11-2020 to 05-12-2020) | Topic 5 – Kinds of Duties: Basic, Auxiliary, Additional and CVD Basis of Duty- Ad valorem, specific duties |
| 6 (07-12-2020 to 12-12-2020) | Topic 6 – Assessable Value , Baggage Test of General Rules of Interpretation |
| 7 (14-12-2020 to 19-12-2020) | Topic 7 – Bill of Entry, Bill of Export , Shipping Bill Test of Kinds and Basis of Duties. |
| 8 (21-12-2020 to 24-12-2020) | Topic 8 – Bill of Lading, Letter of Credit Activity Class (group discussion/presentation/role playing/group activity) |
| 9 (27-12-2020 to 02-01-2021) | Topic 9 – Suitable Goods, Dutiable Goods Test of Letter of Credit & Bill of Lading. Activity Class (group discussion/presentation/role playing/group activity) |
| 10 (04-01-2021 to 9-01-2021) | Topic 10 – Stores, Foreign going vessel and aircraft, Exporter, Importer. Topic continued after taking doubts from previous classes |
| 11 (11-01-2021 to 16-01-2021) | Topic 11 - DOB, FAS, CIF, GATT Rules. Activity Class (group discussion/presentation/role playing/group activity) |
| 12 (18-01-2021 to 23-01-2021) | Topic 12 - Prohibition of Importation and Exportation of Goods: Notified and Specified goods. |
| 13 (25-01-2021 to 30-01-2021) | Topic 13 - Types of Restricted Import – Prohibited Goods, Canalized Goods, and Import against licensing. |
| 14 (01-02-2021 to 6-02-2021) | Revision and Test /group discussion/presentation/role playing/group activity (Topic 1-4) |

| 15 (08-02-2021 to 13-02-2021) | Revision and Test /group discussion/presentation/role playing/group activity (Topic 5-9) |
|--|--|
| 16 (15-02-2021 to 20-02-2021) | Revision and Test /group discussion/presentation/role playing/group activity (Topic 10-13) |

Lesson Plan (2020-21)

Class and Section: Subject: B.Com 5th Semester (Taxation) Corporate Taxation – II

| Week | Topics |
|---|--|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the students Basic Concepts of Corporate Tax |
| 2 (09-11-2020 to 14-11-2020) | Topic 1- Tax Planning Regarding New Business a) Location of New Business b) Nature of Business Activity Class (group discussion/presentation/role playing/group activity) |
| 3 (16-11-2020 to 21-11-2020) | Topic 1- Tax Planning Regarding New Business (Tax Planning for Tea, Coffee or Rubber Industry) (Tax Planning for Hotels and Hospitals) (Tax Planning for business of infrastructure facilities) |
| 4 (23-11-2020 to 28-11-2020) | Topic 1- Tax Planning Regarding New Business (Tax Planning for Business of natural Gas) (Tax Planning for business u/s 44AD) (Tax Planning for Shipping Companies and Tonnage Tax Scheme) Topic Continued after taking queries from previous lecture |
| 5 (30-11-2020 to 05-12-2020) | Topic 2- Form of Business Organization Activity Class- (Group Discussion/Presentation/case study/Group Activity) |

| 6 (07-12-2020 to 12-12-2020) | Topic 2- Form of Business Organization Topic Continued after taking queries from previous lecture |
|--|---|
| 7 (14-12-2020 to 19-12-2020) | Topic 3- Tax Planning and Managerial Decisions Class Test |
| 8 (21-12-2020 to 24-12-2020) | Topic 3- Tax Planning and Managerial Decisions Topic Continued after taking queries from previous lecture |
| 9 (27-12-2020 to 02-01-2021) | Topic 4- Tax Planning regarding Capital Structure Decisions Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 10 (04-01-2021 to 9-01-2021) | Topic 4- Tax Planning regarding Capital Structure Decisions Topic Continued after taking queries from previous lecture |
| 11 (11-01-2021 to 16-01-2021) | Topic 5- Special Tax Provision for Undertaking Set up in Special Economic Zones Problem Solving Session |
| 12 (18-01-2021 to 23-01-2021) | Topic 6- Special Tax Provision for Undertaking Set up in Backward Areas Topic 7- Special Tax Provision for Undertaking Set up in Northen-estaes Problem Solving Session |
| 13 (25-01-2021 to 30-01-2021) | Revision of Topics (1-4) Class Tests |
| 14 (01-02-2021 to 6-02-2021) | Topic 8- Tax Issues relation to Amalgamation of companies Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 15 (08-02-2021 to 13-02-2021) | Topic 9- Tax Issues relation to merger of companies Problem solving session |

| Topic 10- Tax Issues relation to Demerger of companies |
|--|
| Class Test |
| |
| |
| |

Main 0 (Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal

.

Lesson Plan B.COM 6th SEM 2020-2021

Lesson Plan Class: B.Com 6th Semester Subject:Management Accounting (2020-21)

| We | Date | Topics | |
|----|-----------------------|--|--|
| ek | | | |
| | A | Orientation of the students and | |
| 1 | April 15-17, 2021 | Introduction: Management Accounting | |
| | 01-Apr-21 | Sunday | |
| 2 | April 19-24, 2021 | Management Reporting: need and types of report | |
| 2 | 25-Apr-21 | Sunday | |
| 3 | April 26-May 01, 2021 | Management Information Systems | |
| 5 | 02-May-21 | Sunday | |
| 4 | May 03-08, 2021 | Analysis of Financial System | |
| 4 | 09-May-21 | Sunday | |
| 5 | May 10-15, 2021 | Ratio Analysis | |
| 5 | 16-May-21 | Sunday | |
| 6 | May 17-22, 2021 | Ratio Analysis Continued | |
| 0 | 23-May-21 | Sunday | |
| _ | May 24-29, 2021 | Cash Flow Statement | |
| 7 | 30-May-21 | Sunday | |
| 8 | May 31-June 05, 2021 | Fund Flow Statement | |
| 8 | 06-Jun-21 | Sunday | |
| 9 | June 07-12, 2021 | Absorption vs variable Costing | |
| , | 13-Jun-21 | Sunday | |
| 10 | June 14-21, 2021 | Budgeting and Budgetary Control | |
| 10 | 22-Jun-21 | Sunday | |
| 11 | June 21-26, 2021 | Revision and Test | |
| 11 | 27-Jun-21 | Sunday | |
| 12 | June 28-July 03, 2021 | Revision and Test | |
| 12 | 04-Jul-21 | Sunday | |
| 13 | July 05-10, 2021 | Revision and Test | |

DYAL SINGH COLLEGE, KARNAL Lesson Plan (2020-21)

Class: B.COM 6th Semester Subject: Fundamentals of Insurance (BC-602)

| Week | Topics |
|--|--|
| 1 (15-04-2021 to 17-04-2021) | Topic-1 Introduction to Insurance: Life and General Insurance, purpose, need and Principles of Insurance |
| 2 (19-04-2021 to 24-04-2021) 3 (26-04-2021 to 01-05-2021) | Topic-2 Insurance as a social security tool, insurance and Economic Development Contract of Life Insurance, principles and practice of life insurance Topic-3 Life insurance Policy: Parties to the contract, their rights and duties, conditions and terms of policy, effects of non-compliance, Nomination and assignment practices in connection with collection of premium |
| 4 (03-05-2021 to 08-05-2021) | Topic-4 Life insurance Policy: revivals, loans, surrenders, claims, bonuses and annuity payments, present structure & growth of life insurance in India, claim settlement procedure |
| 5 (10-05-2021 to 15-05-2021) | Topic-5 Fire Insurance: principles of Fire Insurance contracts, Fire insurance Policy Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 6 (17-05-2021 to 22-05-2021) | Topic-6 Fire insurance conditions, Assignment of policy and claims & settlement procedure |
| 7 (24-05-2021 to 29-05-2021) | Topic-7 Marine Insurance: marine insurance policy and its conditions, premium, double Insurance, Assignment of policy warranties |
| 8 31-05-2021 to 05-06-2021) | Topic-8 Marine Insurance: Voyage, loss and abandonment, partial losses and particular charges, salvage, total losses and measures of indemnity |
| 9 (07-06-2021 to 12-06-2021) | Topic-9 Marie Insurance: claims and settlement procedures in marine insurance Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 10 (14-06-2021 to 21-06-2021) | Topic-10 Accident and Motor Insurance: Policy and claims settlement procedurew |
| 11 | Topic continued after taking queries from previous lecture Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |

| (21-06-2021 to 26-06-2021) | |
|-------------------------------|---|
| 12 | Topic-11 insurance intermediaries: role of agents and procedure for becoming an agent |
| (28-06-2022 to | Activity Class (Group Discussion/presentation/role Playing/group activity/case |
| 03-07-2021) | Study) |
| 13 | Topic-12 Insurance Intermediaries: cancellation of license, |
| (04-07-2021 to | revocation/suspension/termination of agent appointment, code of conduct, unfair |
| 06-07-2021) | practices |

Lesson Plan (2020-21)

Class: Subject:

B.COM 6th Semester

Human Resource Management (BC-603)

| Week | Topics |
|------------------------------------|--|
| 1 (15-04-2021 to 17-04-2021) | Topic-1 meaning, nature, history of HRM |
| 2 (19-04-2021 to 24-04-2021) | Topic-2 Scope ,objectives, functions, importance of HRM, HRM Vs. HRD and personnel management |
| 3 (26-04-2021 to 01-05-2021) | Topic-3 meaning, importance , objectives and process of Human Resource Planning Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 4 (03-05-2021 to 08-05-2021) | Topic-4 Factors affecting manpower planning, problems and suggestions for making manpower planning effective |
| 5 (10-05-2021 to 15-05-2021) | Topic-5 Job analysis: meaning, process of job analysis, methods of collecting job analysis data Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 6 (17-05-2021 to 22-05-2021) | Topic-6 potential problems with job analysis; Job description and Job Specification Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |

| 7 | Topic-7 Recruitment: meaning purpose recruitment policy, factors affecting |
|-------------------------------|--|
| (24-05-2021 to | recruitment, source of recruitment, internal and external methods of recruitment |
| 29-05-2021) | |
| 8 | Topic-8 Meaning and purpose of selection, difference between recruitment and |
| 31-05-2021 to | selection, process of selection, barriers of effective selection |
| 05-06-2021) | |
| 9 | Topic-9 Placement, Induction and internal mobility |
| (07-06-2021 to 12-06-2021) | Induction/orientation: meaning, objectives, content and responsibility for induction |
| 10 | Topic continued after taking queries from previous lecture |
| (14-06-2021 to | Topic-10 internal mobility: meaning and need |
| 21-06-2021) | Transfer: purpose ,types, benefits and problems, transfer policy, promotion: purpose, Basis of promotion, promotion policy, demotion: causes and demotion policy |
| 11 | Topic-11 Training: meaning, Training and Education, training and development, |
| (21-06-2021 to 26-06-2021) | objectives, importance, steps in designing training program, Training methods: on the job and off the job methods |
| 12 | Topic-12 Performance Appraisal: meaning, features, merits, limitations and process |
| (28-06-2022 to 03-07-2021) | and methods of performance appraisal |
| 13 | Revision and Class test |
| (04-07-2021 to | |
| 06-07-2021) | |

Lesson Plan 2020-21

B. Com. – 6th Semester Income Tax – II

| Week | Topics |
|------------------------|---|
| 1 April 15-17, 2021 | Revision of five heads of income |
| 2 | Deductions from Total income- Sec 80C to 80U, Numerical Problems |
| April 19-24, 2021 | Rebates and reliefs, Numerical Problems |

| - | |
|-----------------------------|---|
| 3 April 26 – May 1, 2021 | Assessment of Individuals – Computation of total income, Tax rates, AMT ,Numerical Problems |
| | Numerical Problems on taxation of Individuals contd., |
| 4 May 3- 8, 2021 | Assessment of HUF- Computation of total income, Numerical Problems |
| | |
| 5 | Taxation of Firms - Computation of total income of the firm and |
| May 10- 15, 2021 | partners u/s 184 and u/s 185, Numerical Problems on Taxation of Firms |
| 6 | , Income tax authorities, Return of income- meaning, forms, |
| 0 | modes of filing return, e-filing, Due dates of filing the return, |
| May 17- 22, 2021 | Types of Returns, Permanent Account Number, Other provisions |
| 7 | Various types of assessments, Tax Deduction at source- |
| May 24- 29, 2021 | introduction, Sec.192-TDS from Salaries, Other provisions relating to TDS |
| 8 | Tax Deduction at source contd., Advance Payment of Tax- |
| May 31- June 5, 2021 | liability, exemptions, payment of advance tax Instalments and due dates of advance tax, Sec. 234A, 234B, 234C, Numerical problems |
| 9 | Recovery of tax and modes of recovery of tax, Refund of Tax, |
| J 7 12 2021 | Procedure for claiming refund, interest on refund, Numerical |
| June 7-12, 2021 | problems |
| 10 | Anneals and Devision Anneal to Commissionen Annellete |
| | Appeals and Revision- Appeal to Commissioner, Appellate Tribunal, High Court and Supreme Court |
| June 14-21, 2021 | |
| 11 | |
| | Penalties under Income Tax Act, |
| June 21-26, 2021 | |
| 12 | |
| June 28- July 3, 2021 | Offences and Prosecutions |
| Julie 28- July 3, 2021 | |
| 1.2 | |
| 13 | |
| 13 July 4- 10, 2021 | Revision and Doubts clarification |

Lesson Plan 2020-21

B.Com 5th Semester

Class and Section:

| Subject: | Business Environment |
|-----------------------------|---|
| WEEKS | TOPICS |
| 1 | Orientation of the students |
| (15/4/2021 to | Business environment: concept |
| (15/4/2021 to 17/4/2021) | |
| 17/4/2021) | |
| 2 | Business environment: components, and importance |
| (19/4/2021 to | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 24/4/2021) | |
| 3 | environmental and organizational scanning: concept importance & |
| (26/4/2021 to | techniques |
| (26/4/2021 to 1/5/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 1/5/2021) | Activity class (Discussion and Revision of topics covered in earlier week) |
| 4 | Public, private and joint sectors in India |
| (3/5/2021 to | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 8/5/2021) | |
| 5 | Economic systems: capitalist, socialist & mixed economy |
| (10/5/2021 to | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 15/5/2021) | |
| | |
| 6 | Economic planning in India: achievement & failures |
| (17/5/2021 to | Planning machinery in India |
| 22/5/2021) | Activity Class (Discussion and Revision of tenies severed in earlier week) |
| 7 | Activity Class (Discussion and Revision of topics covered in earlier week) Role of Government: monetary policy |
| / | Kole of Government. Monetary policy |
| (24/5/2021 to | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 29/5/2021) | |
| 8 | Fiscal policy |
| (31/5/2021 to | Make in India |
| 5/6/2021) | |
| | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 9 | Foreign investment: concept, need, types & barrier |
| L | |

| (7/6/2021 to 12/6/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
|-----------------------------|--|
| 10 | Multinational corporations in India |
| (14/6/2021 t0 19/6/2021) | Globalization of Indian business. |
| | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 11 | Competition Act |
| (21/6/2021 to 26/6/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 12 | Foreign Exchange Management Act |
| (28/6/2021 to 3/7/2021) | Foreign exchange market: an overview |
| 0, 1, 2022, | Activity Class (Discussion and Revision of topics covered in earlier week) |
| 13 | Revision |
| (5/7/2021 to | |
| 6/7/2021) | |

Lesson Plan (2020-21)

Class:

B.Com 6th semester

Subject: Retail Management

|) Maak | Tania |
|--------------------|--|
| Week | Topics |
| | |
| 1 | |
| | |
| (15-04-2021 to 17- | Topic 1: Introduction to Retailing |
| | |
| 04-2021) | |
| | |
| 2 | |
| | Topic 2: Theories and Models in Retail |
| (19-04-2021 to 24- | |
| - | |
| 04-2021) | |
| | |
| 3 | Class Test |
| | |
| ۱ | 1 |

| (26-04-2021 to 01- | Topic 1: Introduction to Retailing |
|--------------------------------|---|
| 05-2021) | presentation of Students |
| 4 | Topic 3: Retail Strategic Planning and Operations Management |
| (03-05-2021 to 08- 05-2021) | |
| 5 | Class Test |
| (10-05-2021 to 15- 05-2021) | Group discussion |
| 05-2021) | Presentation of students |
| 6 | Topic 4: Primary Retailing Strategies |
| (17-05-2021 to 22- 05-2021) | |
| | |
| 7 | Class Test |
| (24-05-2021 to 29- | Topic 5: Merchandise Panning (Topic Continued after taking queries from |
| 05-2021) | previous lecture) |
| 8 | Class Test |
| 31-05-2021 to 05-06- | Topic 6: Security Issues in Retailing |
| 2021) | Presentation of Students |
| 9 | Topic 7: Store Design |
| (07-06-2021 to 12- 06-2021) | (Topic Continued after taking queries from previous lecture) |
| 10 | Class Test |
| (14-06-2021 to 21- | Topic 8: Store Layout |
| 06-2021) | (Topic Continued after taking queries from previous lecture) |
| 11 | Topic 9: Organisational Structure in Retail Institutions |
| (21-06-2021 to 26- | (Topic Continued after taking queries from previous lecture) |
| 06-2021) | Class Test |

| 12 | Topic 10: Application of Information Technology in Retailing |
|--------------------------------|--|
| (28-06-2022 to 03- 07-2021) | Class Test |
| 13 | Topic 11: Foreign Direct Investment |
| (04-07-2021 to 10- 07-2021) | Topic 12: Reatl Store Management, Material Handling and Energy Management Class Test |

| Lesson Plan 2020-21 | | |
|---------------------|--|--|
| Class and Section | | |
| Subject: | Industrial Laws | |
| WEEKS | TOPICS | |
| 1 | Orientation of the students | |
| (15/4/2021 to | Industrial relations: concepts, objectives and importance | |
| 17/4/2021) | | |
| 2 | Industrial relations: approaches, constituents of industrial relations, industrial | |
| (19/4/2021 to | unrest | |
| 24/4/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) | |
| | | |
| 3 | Factories Act, 1948: object, definitions, health, safety, welfare measures | |
| (26/4/2021 to | Activity Class (Discussion and Revision of topics covered in earlier week) | |
| 1/5/2021) | | |
| | | |
| 4 | Factories Act, 1948: employment of women and young persons, leave with | |
| (3/5/2021 to | wages, special provisions, penalties and procedure | |
| 8/5/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) | |
| | | |
| 5 | Trade Union Act, 1926: object, definitions, registration of trade unions, rights | |
| (10/5/2021 to | and liabilities | |
| 15/5/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) | |
| | | |
| 6 | Trade Union Act, 1926: office bearer, dissolution, returns, regulations, | |
| (17/5/2021 to | penalties | |
| 22/5/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) | |
| | | |

| 7 | The Employees' Compensation Act, 1923: object, definitions, employer's |
|---------------|---|
| (24/5/2021 to | liability for compensation |
| 29/5/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |
| 8 | The Employees' Compensation Act, 1923: amount of compensation, notice |
| (31/5/2021 to | and claim, medical examination |
| 5/6/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |
| 9 | Industrial Disputes Act, 1947: scope and object, definitions, authorities, |
| (7/6/2021 to | reference of disputes |
| 12/6/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |
| 10 | Industrial Disputes Act, 1947: procedure, powers and duties of authorities, |
| (14/6/2021 t0 | award and settlement |
| 19/6/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |
| 11 | Industrial Disputes Act, 1947: strikes and lockouts, layoff and retrenchment, |
| (21/6/2021 to | penalties |
| 26/6/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |
| 12 | The Payment of Wages Act, 1936: object and scope, definitions, persons |
| (28/6/2021 to | responsible to pay wages |
| 3/7/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |
| 13 | The Payment of Wages Act, 1936: fixation of wage periods, time of wage |
| (5/7/2021 to | payment, deductions, records, authorities, claims, appeal |
| 6/7/2021) | Activity Class (Discussion and Revision of topics covered in earlier week) |
| | |

Lesson Plan (2020-21)

Class: B.COM (Taxation) 6th Semester Subject: Custom Procedure and Practices – II

| Week | Topics |
|------------------------------------|--|
| 1 (15-04-2021 to 17-04-2021) | Topic 1- Types of import: import by cargo, personal baggage, and stores. |

| pic 2- Import by cargo: import by land, sea, air route and by post. |
|---|
| nic 2- Import by cargo: import by land sea, air route and by post |
| nic 2- Import by cargo: import by land, sea, air route and by post |
| pic z- import by cargo. Import by ianu, sea, an route and by post. |
| pic 3- Clearance procedure: for home consumption, for warehousing ex-bound |
| earance. |
| |
| pic 4- Steps and documents to be prepared and filled, viz bill of entry, form no. |
| , bill of entry for home consumption. |
| |
| pic 5- Form no. 23 bill of entry for warehousing |
| |
| |
| pic 6- Form no. 24 shipping bill for ex bound clearance for home consumption, |
| d other accompanying documents. |
| |
| pic 7- Clearance procedure for import by post. |
| |
| |
| pic 8- Clearance by baggage- import by baggage: meaning, kinds, rules, |
| ocedure. |
| |
| pic 9- Export of goods: free and restricted exports, types of restricted exports- |
| ohibited goods, canalized goods, export against licensing. |
| |
| |
| pic 10- Types of export: export of cargo and baggage |
| , ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, , |
| |
| pic 11- Types of exporters: manufacturer exporter, merchant exporter, export of |
| rgo by land, sea, air and post. |
| |
| |
| pic 12- Clearance procedure- procedure and filling of relevant documents. |
| · · · · · |
| |
| vision |
| |
| |
| |
| |

Lesson Plan (2020-21)

Class: Subject:

B.COM VIth Semester

Corporate Taxation-III

| Week | Topics |
|------------------------------------|--|
| 1 (15-04-2021 to 17-04-2021) | Introduction Revision of Basic Concepts of Corporate Tax |
| 2 (19-04-2021 to 24-04-2021) | Topic-1 Deduction of Tax at Source |
| 3 (26-04-2021 to 01-05-2021) | Topic-2 Collection of Tax at Source Class Test |
| 4 (03-05-2021 to 08-05-2021) | Topic-3 Advance Payment of Tax Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 5 (10-05-2021 to 15-05-2021) | Topic-4 Tax Planning in respect of Managerial Remuneration Queries from Previous Chapter |
| 6 (17-05-2021 to 22-05-2021) | Topic -4 Tax Planning in respect of Managerial Remuneration Topic Continued After Taking Queries from previous lecture |
| 7 (24-05-2021 to 29-05-2021) | Topic-5 Tax Planning in Respect of Foreign Income a) Selling in Domestic and Foreign Income Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 8 31-05-2021 to 05-06-2021) | Topic-5 Tax Planning in Respect of Foreign Income b) Avoidance of Double Taxation Agreements |
| 9 (07-06-2021 to 12-06-2021) | Topic-5 Tax Planning in Respect of Foreign Income c) Foreign Collaborations and Joint Ventures Topic Continued After Taking Queries from previous lecture |
| 10 | Revision of Topics 1 to 5 |

| (14-06-2021 to | Class Test |
|-------------------------------|--|
| 21-06-2021) | |
| 11 | Topic-6 |
| (21-06-2021 to 26-06-2021) | Tax Planning with reference to distribution of assets by companies in liquidation Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 12 | Topic-6 |
| (28-06-2022 to | Tax Planning with reference to distribution of assets by companies in liquidation |
| 03-07-2021) | Topic Continued After Taking Queries from previous lecture |
| 13 | Topic-7 |
| | Filing of Tax Returns of Companies |
| (04-07-2021 to | Revision Of Syllabus |
| 06-07-2021) | |
| , | |

Main (Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal

.

M.COM Ist SEM 2020-2021

Lesson Plan (2020-21)

Class and Section: Subject: M.Com First Year Organisational Behaviour

| Week | Topics |
|---|---|
| 1 (06-01-2021 to 9-01-2021) | Orientation of the students Topic 1 – Organisational Behaviour- Concept, Significance, Human Relations and organizational behavior, Approaches, Scope, Significance |
| 2 (11-01-2021 to 16-01-2021) | Topic 2 – Personality: Concept, Major Determinants, |
| 3 (18-01-2021 to 23-01-2021) | Topic 2 – Personality: Theories (Continued after taking doubts) |
| 4 (25-01-2021 to 30-01-2021) | Topic 3 – Perception : Introduction, Nature, Importance, Perpectual Senstivity |
| 5 (01-02-2021 to 6-02-2021) | Topic 3 – Perception: Factors, Distortion, Managerial Implication (Continued after taking doubts) |
| 6 (08-02-2021 to 13-02-2021) | Topic 4 – Learning: Introduction, Theories |
| 7 (15-02-2021 to 20-02-2021) | Topic 4 – Learning: Modeling, Shaping Behaviour, Significance (Continued after taking doubts) |
| 8 (22-02-2021 to 27-02-2021) | Topic 5 – Group Dynamics: Introduction, Meaning, Components, Group Dynamics : Group Norms, Group Role, Group Status, Group Size, Group Leadership, Group Composition |
| 9 (1-03-2021 to 06-03-2021) | Topic 5 – Group Dynamics: Cohesiveness , Determinants, Consequences , Relation with productivity. (Topic Continued after taking queries from previous lecture) |
| 10 (8-03-2021 to 13-03-2021) | Topic 6 – Transactional Analysis: Introduction, Concept, Scope, Transactional Analysis: Self Awareness, Ego States, Analysis of Life Position, Analysis of Games, Analysis of Stroking. |

Lesson Plan (2020-21)

Class and Section: M. Com 1st Semester Subject: Business Environment

| Week | Topics |
|--------------------------|---|
| 1 6/1/21-9/1/21 | Introduction of Business Environment Objective, Nature and Importance of Business Environment |
| 2 11/1/21- 16/1/21 | Factor effecting Business Environment (Group discussion /presentation) |
| 3 18/1/21-23/1/21 | Interaction Matrix of different environmental factors Environmental scanning (Taking queries and Test) |
| 4 25/1/21-30/1/21 | Economic Planning In India Industrial Sickness and SSI |
| 5 1/2/21-6/2/21 | Privatization, Globlization and Disinvestment in PSU Industrial Sickness and SSI Business Ethics, Corporate Goverance, Social responsibility of Business |
| 6 8/2/21-13/2/21 | Fiscal Policy and Monetary Policy (Group discussion /presentation) |
| 7 15/2/21-20/2/21 | Industrial Policy and Exim Policy |
| 8 22/2/21-27/2/21 | The Environment Protection Act, Consumer Protection Act (Taking queries and Test) |
| 9 1/3/21-6/3/21 | Competition Act, FEMA |
| 10 8/3/21-13/3/21 | RTI (Taking queries and Test) |

DYAL SINGH COLLEGE, KARNAL Session: 2020-21 Lesson Plan

Class and Section: M.Com Semester 1st Subject: Managerial Economics

| Week | Topics |
|------------------------------------|---|
| 1 (06-01-2021 to 09-01-2021) | Orientation of the students Topic 1- Managerial Economics – Introduction, Nature and scope. |
| 2 (11-01-2021 to | Topic 2- Demand Function and concept of Indifference curve. |
| 16-01-2021) | Activity Class (group discussion/presentation/role playing/group activity) |
| 3 (18-01-2021 to | Topic 3 – Elasticity of Demand |
| 23-01-2021 | Topic 4 – Demand Forecasting/Estimation |
| 4 (25-01-2021 to 30-01-2021) | Topic 5 –Short run and Long Run Production Functions Revision and Class test - Oral |
| 5 | |
| 5 (01-02-2021 to 06-02-2021) | Topic 6 – Cost Concepts, Cost Behavior in short run and Long Run. Activity Class (group discussion/presentation/role playing/group activity) |
| 6 (08-02-2021 to | Topic 7 – Market Structure and Business Decisions |
| 13-02-2021) | Topic 8 – Price Determination and Firm's Equilibrium under Perfect Competition. |
| | Activity Class (group discussion/presentation/role playing/group activity) |
| 7 (15-02-2021 to 20-02-2021) | Topic 9 – Price Determination and Firm's Equilibrium under Monopoly and Discriminating Monopoly Class Test |
| 8 (22-02-2021 to | Topic 10 – Price and Output Determination under Monopolistic Competition. |
| 27-02-2021) | Topic 11 – Price and Output Determination under Oligopoly |
| | |
| 9 | Topic 12 – Inflation, Types and Control |

| (01-03-2021 to | Topic 13 – Business Cycles |
|----------------|--|
| 06-03-2021) | |
| | Activity Class (group discussion/presentation/role playing/group activity /case study) |
| | |
| 10 | |
| (08-03-2021 to | Revision and Tests |
| 13-03-2021) | |
| | |

Lesson Plan 2020-21 odd sem

Class and Section: Subject: M.Com 1st sem Company Law

| Week | Topics |
|---|--|
| 1 (06-01-2021 to | Orientation of the students |
| 9-01-2021 | |
| | Introduction of Company Law and its History |
| 2 (11-01-2021 to | Meaning and features of Company |
| 16-01-2021) 3 (18-01-2021 to 23-01-2021) | Types of Companies |
| 4 | Winding of Companies |
| (25-01-2021 to 30-01-2021) | Activity Class (Group Discussion/Presentation/role Playing/Group Activity) |
| 5 (01-02-2021 to 6-02-2021) | Promotion and Incorporation of Company |
| 6 (08-02-2021 to | Memorandum Of Association and its Clauses |
| 13-02-2021) | Student Presentation |
| 7 (15-02-2021 to | Doctrine of Ultra Virus |
| 20-02-2021) | Discuss Case Study and Group Discussion |
| 8 | Article of Association |
| (22-02-2021 to 27-02-2021) | (Taking queries of previous lecture) |
| 9 | Doctrine Of Indoor Management |
| (1-03-2021 to 06-03-2021) | (Topic Continued after taking queries from previous lecture) |
| | Activity Class (group discussion/presentation/role playing/group activity) |

Lesson Plan (2020-21)

Class and Section:M. Com 1st SemesterSubject:Accounting For Managerial Decisions

| Week | Topics |
|--------------------------|--|
| 1 6/1/21-9/1/21 | Orientation of the students Topic 1 -Introduction to Management Accounting |
| 2 11/1/21- 16/1/21 | Topic 1 -Introduction to Management Accounting (Topic Continued after taking queries from previous lecture) |
| 3 18/1/21- 23/1/21 | Topic 2 – Management Information System and Reporting (objectives, types, methods, designing and installation) |
| 4 25/1/21- 30/1/21 | Topic 3 – Responsibility Accounting (meaning, significance, responsibility centres) Activity Class (group discussion/presentation/role playing/group activity) |
| 5 1/2/21-6/2/21 | Topic 4 – Divisional Performance Budgeting Topic 5- Budgeting (essentials and kinds) |
| 6 8/2/21-13/2/21 | Topic 6 – Standard Costing (types and setting standards) Topic 7 – Variance Analysis (material, labour and overheads) Activity Class (group discussion/presentation/role playing/group activity) |
| 7 15/2/21- 20/2/21 | Topic 8 – Marginal Costing and Absorption Costing Topic 9 – Break Even Analysis |
| 8 22/2/21- 27/2/21 | Topic 11 – Price level adjustment accounting (Topic 12 – Value Chain Analysis |
| 9 1/3/21-6/3/21 | Topic 13 – Activity Based Costing] Topic 14 – Quality Costing |
| 10 8/3/21-13/3/21 | Topic 15 – Target and life cycle costing) |

Class and Section: Subject:

DYAL SINGH COLLEGE, KARNAL Lesson Plan(2020-21) MCom FirstSemester Marketing Management

| Week | Topics |
|------------------------------------|---|
| 1 (06-01-2021 to 9-01-2021) | Orientation of the students Introduction to marketing and Evolution of marketing |
| 2 (11-01-2021 to 16-01-2021) | Marketing in new perspective Marketing Mix |
| 3 (18-01-2021 to 23-01-2021) | Marketing Environment, Information System and Marketing Research |
| 4 (25-01-2021 to 30-01-2021) | Consumer Behaviour, Customer Relationship Marketing Class(Group Discussion and Presentation) |
| 5 (01-02-2021 to 6-02-2021) | Product Concept Test, Presentation |
| 6 (08-02-2021 to 13-02-2021) | Product Mix Strategies of Product Mix |
| 7 (15-02-2021 to 20-02-2021) | Price Determination Strategies of Price Determination |
| 8 (22-02-2021 to 27-02-2021) | Promotion Programme Supply Chain Management |
| 9 (1-03-2021 to 06-03-2021) | Marketing Channels Social, Ethical and legal aspects of Marketing |
| 10 (8-03-2021 to 13-03-2021) | Online Marketing (Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal |

M.COM 2nd SEM 2020-2021

Lesson Plan (2020-21)

Class: M.COM 2nd Semester Subject: Human Resource Management

| Week | Topics |
|----------------|--|
| 1 | |
| (15-04-2021 to | Topic 1- Human Resource Management: Concept, evolution, scope, importance, |
| 17-04-2021) | objectives, functions. |
| | |
| 2 | |
| (19-04-2021 to | |
| 24-04-2021) | Topic 2- HRM in dynamic environment |
| 3 | Topic 3- Building up skills for HRM Manager, Global HRM |
| (26-04-2021 to | |
| 01-05-2021) | |
| 4 | Topic 4- HRM Planning |
| (03-05-2021 to | |
| 08-05-2021) | |
| 5 | Topic 5 – Human Resource Information System |
| (10-05-2021 to | |
| 15-05-2021) | |
| 6 | Topic 6- Human Resource Policy; Job Analysis |
| (17-05-2021 to | |
| 22-05-2021) | |
| 7 | Topic 7- Recruitment; Selection |
| (24-05-2021 to | |
| 29-05-2021) | |
| 8 | Topic 8- Induction and Placement |
| 31-05-2021 to | |
| 05-06-2021) | |
| 9 | Topic 9- Work Force: Promotion, Transfer, Separation |
| | |
| (07-06-2021 to | |
| 12-06-2021) | |
| 10 | Topic 10- Employee training and executive development; Career planning and |
| (14-06-2021 to | development |
| 21-06-2021) | |

| 11 | Topic 11- Performance and potential appraisal; Empowerment |
|-------------------------------|--|
| (21-06-2021 to 26-06-2021) | |
| 12 | Topic 12- Quality of work life, Compensation & Incentives |
| (28-06-2022 to | |
| 03-07-2021) | |
| 13 | Topic 13- Job satisfaction , Job stress Management |
| (04-07-2021 to | |
| 06-07-2021) | |

Lesson Plan (2020-21)

Class and Section: M. Com 2nd Semester Subject: International Business Environment

| Week | Topics |
|----------------------------|---|
| 1 (15/4/21- 17/4/21) | International Business: Nature, importance and scope |
| 2 (19/4/21- 24/4/21) | Framework for analyzing international business environment (Group discussion/presentation) |
| 3 (26/4/21- 30/4/21) | MNCs Nature and role (Taking queries and test) |
| 4 (3/5/21-8/5/21) | Technology Transfers |
| 5 (10/5/21- 15/5/21) | Foreign Investment (Group discussion/presentation) |

| 6 | WTO, UNCTAD |
|-----------------------------|--|
| (17/5/21- 22/5/21) | |
| 7 (24/5/21- 29/5/21) | IMF, WORD BANK (Group discussion/presentation) |
| 8 (31/5/21- 5/6/21) | Generalized system of preferences |
| 9 (7/6/21- 12/6/21) | International Commodity Agreements (Class Test) |
| 10 (14/6/21- 19/6/21) | Regional economic co-operations: EU, NAFTA, ASEAN, SAFTA |
| 11 (21/6/21- 26/6/21) | Foreign Exchange Markets: Nature, participants, Foreign Exchange Determinants (Taking queries and test) |
| 12 (28/6/21- 3/7/21) | Foreign Exchange Risk: Types and Management (Taking queries and test) |
| 13 (5/7/21-6/7/21) | Revision |

Lesson Plan(2020-21)Class and Section:MCom FirstSemesterSubject:Marketing Management

| Week | Topics |
|---|---|
| 1 (06-01-2021 to 9-01-2021) | Orientation of the students Introduction to marketing and Evolution of marketing |
| 2 (11-01-2021 to 16-01-2021) | Marketing in new perspective Marketing Mix |
| 3 (18-01-2021 to 23-01-2021) | Marketing Environment, Information System and Marketing Research |
| 4 (25-01-2021 to 30-01-2021) | Consumer Behaviour, Customer Relationship Marketing Class(Group Discussion and Presentation) |
| 5 (01-02-2021 to 6-02-2021) | Product Concept Test, Presentation |
| 6 (08-02-2021 to 13-02-2021) | Product Mix Strategies of Product Mix |
| 7 (15-02-2021 to 20-02-2021) | Price Determination Strategies of Price Determination |
| 8 (22-02-2021 to 27-02-2021) | Promotion Programme Supply Chain Management |
| 9 (1-03-2021 to 06-03-2021) | Marketing Channels Social, Ethical and legal aspects of Marketing |
| 10 (8-03-2021 to 13-03-2021) | Online Marketing Test |

DYAL SINGH COLLEGE, KARNAL Lesson Plan (2020-21)

Class and Section: M. Com 2ndSemester Subject: Financial Management and Policy

| Week | Topics |
|------------------------|---|
| 1 (15/4/21-17/4/21) | Orientation of the students Topic 1 -Introduction to Financial Management |
| 2 (19/4/21-24/4/21) | Topic 2 – Time Value of Money |
| 3 (26/4/21-30/4/21) | Topic 3 – Financial Forecasting Activity Class (group discussion/presentation/role playing/group activity) |
| 4 (3/5/21-8/5/21) | Topic 4 – Sources of finance |
| 5 (10/5/21-15/5/21) | Topic 5- Cost of Capital – Debenture |
| 6 (17/5/21-22/5/21) | Topic 6- Cost of Capital – Preference Shares |
| 7 (24/5/21-29/5/21) | Topic 7- Cost of Capital - Equity |
| 8 (31/5/21-5/6/21) | Topic 7- Cost of Capital – Equity (Topic Continued after taking queries from previous lecture) |

| 9 (7/6/21-12/6/21) | Topic 8 Working Capital Management |
|-------------------------|--|
| 10 (14/6/21-19/6/21) | Topic 8 Working Capital Management (Topic Continued after taking queries from previous lecture) |
| 11 (21/6/21-26/6/21) | Topic 9 – Capital Budgeting Decisions Activity Class (group discussion/presentation/role playing/group activity) |
| 12 (28/6/21-3/7/21) | Topic 9 – Capital Budgeting Decisions (Topic Continued after taking queries from previous lecture) |
| 13 (5/7/21-6/7/21) | Topic 10- Risk Analysis |

Lesson Plan Session: 2020-21 Class and Section: M. Com 2nd Semester Subject: Corporate Accounting

| Week | Topics |
|------------------------------------|---|
| 1 (16-04-2021 to 17-04-2021) | Topic 1 – Issue and Forfeiture of Shares Problem Solving Session |
| 2 (19-04-2021 to 24-04-2021) | Topic 1 – Issue and Forfeiture of Shares (Topic Continued after taking queries from previous lecture) Topic 2 – Valuation of Shares Activity Class (group discussion/presentation/role playing/group activity /case study) Problem Solving Session |
| 3 (26-04-2021 to 01-05-2021) | Topic 2 – Valuation of Shares (Topic Continued after taking queries from previous lecture) Topic 3 – Final Accounts of Companies Problem Solving Session Class Test |

| 4 (03-05-2021 to 08-05-2021) | Topic 3 – Final Accounts of Companies (Topic Continued after taking queries from previous lecture) Topic 4 – Amalgamation Problem Solving Session |
|------------------------------------|--|
| 5 (10-05-2021 to 15-05-2021) | Topic 4 – Amalgamation (Topic Continued after taking queries from previous lecture) Topic 5 – Absorption and External Reconstruction Problem Solving Session Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 6 (17-05-2021 to 22-05-2021) | Topic 5 – Absorption and External Reconstruction (Topic Continued after taking queries from previous lecture) Topic 6 – Internal Reconstruction Problem Solving Session Class Test |
| 7 (24-05-2021 to 29-05-2021) | Topic 6 – Internal Reconstruction (Topic Continued after taking queries from previous lecture) Topic 7 – Human Resource Accounting Problem Solving Session |
| 8 (31-05-2021 to 05-06-2021) | Topic 8 – Lease Accounting Activity Class (group discussion/presentation/role playing/group activity /case study) Class Test |

| 9 (07-06-2021 to 12-06-2021) | Topic 9 – Consolidated Financial Statement of Holding and subsidiary Companies Activity Class (group discussion/presentation/role playing/group activity /case study) Problem Solving Session |
|------------------------------------|--|
| 10 | Topic 10 – Corporate Financial Reporting |
| (14-06-2021 to | Topic 11 – Social Reporting |
| 19-06-2021) | Problem Solving Session Class Test |
| | |
| 11 | Topic 12 – Segment, Periodic and Environment Reporting |
| (21-06-2021 to | Topic 13 – Recent trends in corporate Reporting and Harmonisation in Corporate |
| 26-06-2021) | Reports Activity Class (group discussion/presentation/role playing/group activity |
| | /case study) Problem Solving Session |
| | Problem Solving Session |
| 12 | |
| (28-06-2021 to | Problem Solving Session |
| 03-07-2021) | Revision and Tests |
| 13 | Problem Solving Session |
| (05-07-2021 to | Revision and Tests |
| 06-07-2021) | |
| | |

Lesson Plan(2020-21) even sem

Class: M.COM 2nd Semester

Subject: Business statistics

| Week | Topics |
|-------------------------------|---|
| 1 | Multiple regression |
| (15-04-2021 to 17-04-2021) | Solve practical questions and give written assignment |

| | Take queries of previous topic |
|------------------------------------|--|
| 2 (19-04-2021 to 24-04-2021) | Multiple Correlation |
| | Give assignment for practice for homework |
| 3 | Index Number |
| (26-04-2021 to | |
| 01-05-2021) | Class activity (student presentation/group discussion/class test etc) |
| 4 | Test of adequacy |
| (03-05-2021 to 08-05-2021) | Class test |
| 5 | Chain base Index Number |
| (10-05-2021 to 15-05-2021) | Give assignment for practice for homework |
| 6 | Base Shifting |
| (17-05-2021 to | Splicing |
| 22-05-2021) | Deflating |
| | Class activity (student presentation/group discussion/class test etc) |
| 7 | Problems in construction Index Number, consumer price index |
| (24-05-2021 to | Take queries of previous topic |
| 29-05-2021) | Solve practical questions and give written assignment |
| 8 | Time series Analysis |
| 31-05-2021 to 05-06-2021) | Give assignment for practice for homework |

| 9 | Models of Time Series |
|-------------------------------|--|
| (07-06-2021 to 12-06-2021) | Class activity (student presentation/group discussion/class test etc) |
| 10 | Methods of constructing index number |
| (14-06-2021 to 21-06-2021) | |
| 11 | Theory of Probability |
| (21-06-2021 to 26-06-2021) | |
| , | Give assignment for practice for homework |
| 12 | Additional and Multiplication theorem |
| (28-06-2022 to | Conditional Probability and Bayes theorem |
| 03-07-2021) | Solve practical questions and give written assignment |
| | |
| 13 | Probability distribution |
| (04-07-2021 to | Binomial distribution |
| 06-07-2021) | Poisson distribution |
| | Normal distribution and its parameter |
| | Class activity (student presentation/group discussion/class test etc) |

Main (Dr. Mukta Jain)

(Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal

.

M.COM 3rd SEM 2020-2021

DYAL SINGH COLLEGE, KARNAL Lesson Plan 2020-21 (odd Semester)

Class and Section: Subject:

M. Com 3rd Semester Advanced Financial Management

| Week | Topics |
|---------------------------|--|
| 1 2/11/2020to7/11/2020 | Introduction of Financial Management |
| 2 | Scope and Objectives of Financial Management |
| 9/11/20to14/11/20 | (Group discussion /presentation) |
| 3 | Dividend DecisionstoMeaning of Dividend, Types of Dividends |
| (16/11/20to21/11/20) | Dividend Policy, Types of Dividend Policy |
| 4 | Factor Effecting Dividend policy, Approaches of Dividend policy |
| (23/11/20to28/11/20) | (Taking queries and Test) |
| 5 (30/11/20to5/12/20) | Issue of Bonus Share and Procedural and legal aspects of Dividend policy |
| 6 | Buy Back of Shares |
| (7/12/20to12/12/20) | (Group discussion /presentation) |
| 7 (14/12/20to19/12/20) | Capital Structure, Factor affecting Capital structure decision |
| 8 | Different Theories of Capital Structure |
| (21/12/20to26/12/20) | (Taking queries and Test) |
| 9 (28/12/2020to2/1/21) | Breakeven point, Indifference curve |

| 10 | EBITtoEPS Analysis |
|-------------------------|--|
| (4/1/21to9/1/21) | (Taking queries and Test) |
| | |
| 11 | Leverage |
| (11/1/21to16/1/21) | (Taking queries and Test) |
| | |
| | |
| 12 | Corporate Restructuring |
| (18/1/2021 to | (Group discussion /presentation) |
| 23/1/2021) | |
| | |
| 13 | Merger, acquisition and takeover |
| (25/1/2021 to | Procedural and legal aspects of Merger and takeover |
| 30/1/2021) | Valuation and financing of mergers and acquisitions |
| | |
| | |
| 14 | Posttomerger problems & reorganization |
| (1/2/21to6/2/21) | Taxation and financial aspects of mergers, takeover defense. |
| | An Overview of Mergers and takeovers in India |
| | |
| 15 | Financial Restructuring and reorganization |
| (8/2/2021 to 13/2/2021) | (Group discussion /presentation) |
| | |
| 16 | Financial Management of Sick Units and Revision |
| (15/2/2021 to | (Group discussion /presentation) |
| 20/2/2021) | |
| | |
| | |
| L | |

DYAL SINGH COLLEGE, KARNAL Lesson Plan 2020-21 (odd Semester)

| Class and Section: | M. Com 3rd Semester |
|--------------------|---|
| Subject: | Financial Institutions and Markets |

| Week | Topics |
|---------------------------|--|
| 1 2/11/2020to7/11/2020 | Orientation of the students Topic 1 -Introduction to Financial System |
| 2 9/11/20to14/11/20 | Topic 2 - Money Market Topic 3 - Capital Market - Introduction Activity Class (group discussion/presentation/role playing/group activity) |
| 3 (16/11/20to21/11/20) | Topic 4 - Capital Market - Primary Market |
| 4 (23/11/20to28/11/20) | Topic 4 - Capital Market - Primary Market (Topic Continued after taking queries from previous lecture) |
| 5 (30/11/20to5/12/20) | Topic 5 - Capital Market - Secondary Market |
| 6 (7/12/20to12/12/20) | Topic 5 - Capital Market - Secondary Market (Topic Continued after taking queries from previous lecture) |
| 7 (14/12/20to19/12/20) | Topic 5 - Capital Market - Secondary Market (Topic Continued after taking queries from previous lecture) Activity Class (group discussion/presentation/role playing/group activity) |
| 8 (21/12/20to26/12/20) | Topic 6 – Role of SEBI Topic 7 - Capital Market – Government Securities Market |
| 9 (28/12/2020to2/1/21) | Topic 8 – Introduction to Development of banks Topic 9 – Types of Development Banks Activity Class (group discussion/presentation/role playing/group activity) |
| 10 (4/1/21to9/1/21) | Topic 9 – Types of Development Banks (Topic Continued after taking queries from previous lecture) |

| 11 (11/1/21to16/1/21) | Topic 9 – Types of Development Banks (Topic Continued after taking queries from previous lecture) |
|--------------------------------|---|
| 12 (18/1/2021 to 23/1/2021) | Topic 9 – Types of Development Banks (Topic Continued after taking queries from previous lecture) |
| 13 (25/1/2021 to 30/1/2021) | Topic 10- Merchant Banking |
| 14 (1/2/21 to 6/2/21) | Topic 10- Merchant Banking (Topic Continued after taking queries from previous lecture) Activity Class (group discussion/presentation/role playing/group activity) |
| 15 (8/2/2021 to 13/2/2021) | Topic 11 – Mutual Funds |
| 16 (15/2/2021 to 20/2/2021) | Topic 11 – Mutual Funds (Topic Continued after taking queries from previous lecture) |

Lesson Plan(2020-21)

Class: Subject:

M.COM IIIrd Semester Advertising Management

| Week | Topics | |
|---|---|--|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the Students Topic 1- Advertising- Introduction | |
| 2 (09-11-2020 to | Topic 1- Advertising- Introduction | |
| 14-11-2020) | Continued After Taking Queries from previous lecture | |

| 3 (16-11-2020 to 21-11-2020) | Topic 2- Communication Process Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
|--|---|
| 4 (23-11-2020 to 28-11-2020) | Topic 3- Advertising and Communication Mix Class Test |
| 5 (30-11-2020 to 05-12-2020) | Topic 4- Economic And Social Aspects of Advertising |
| 6 (07-12-2020 to 12-12-2020) | Topic 5- Ethical Aspects of Advertising Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 7 (14-12-2020 to 19-12-2020) | Topic 6- Objectives of Advertising DAGMAR Approach |
| 8 (21-12-2020 to 24-12-2020) | Topic 7- Advertising Budget Queries from Previous Chapter |
| 9 (27-12-2020 to 02-01-2021) | Topic 8- Message Designing and Ad Copy development Activity Class- (Slogans/Jingles writing) |
| 10 (04-01-2021 to 9-01-2021) | Topic 8- Message Designing and Ad Copy development Topic Continued After Taking Queries from previous lecture Activity Class- (Ad Copy Designing) |
| 11 (11-01-2021 to 16-01-2021) | Topic 9- Types of Advertising Media Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 12 (18-01-2021 to 23-01-2021) | Topic 10- Media Planning And Scheduling Class Test- Message Designing and Ad Copy development |

| 13 (25-01-2021 to 30-01-2021) | Topic 11- Advertising Agency And Its Role Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
|--|--|
| 14 (01-02-2021 to 6-02-2021) | Topic 12- Client Agency Relationship and Agency Remuneration Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 15 (08-02-2021 to 13-02-2021) | Topic 13- Measuring Advertising Effectiveness |
| 16 (15-02-2021 to 20-02-2021) | Topic 13- Measuring Advertising Effectiveness Topic Continued After Taking Queries from previous lecture Activity Class- (Group Discussion/Presentation/case study/Group Activity) |

DYAL SINGH COLLEGE, KARNAL Lesson Plan 2020-21 (odd Semester)

Class and Section: Subject: M. Com 3rd Semester Applications of Statistical Methods in Business

| Week | Topics |
|---------------------------|--|
| 1 | Orientation of the students |
| 2/11/2020to7/11/2020 | Introduction of Probability and non-probability methods |
| | Probability and non-probability methods (Topic Continued after taking queries from previous lecture) |
| 2 | Sampling and Non Sampling Errors |
| 9/11/20to14/11/20 | Precision, Accuracy and Efficiency of sampling methods |
| | Activity Class (group discussion/presentation/role playing/group activity) |
| | |
| 3 | Law of large number |
| (16/11/20to21/11/20) | Central Limit theorem |
| | Sampling distribution |
| | (Practice session and taking queries) |
| 4 (23/11/20to28/11/20) | Hypothesis and Large Sampling Test-Z Test |
| | Taking Class Test For Practice |
| 5 | Small Sampling Test- T Test, F Test |
| (30/11/20to5/12/20) | (Practice session and taking queries) (Assignment Given for Practice) |
| 6 | Continue Small Sampling Test- T Test, F Test |

Lesson Plan(2020-21)

Class: Subject:

M.COM IIIrd Semester Entrepreneurial Development

| Week | Topics |
|---|---|
| 1 (02-11-2020 to 07-11-2020) | Orientation of the Students Topic - Introduction of Entrepreneurship: Nature and Scope |
| 2 (09-11-2020 to 14-11-2020) | Topic - Introduction of Entrepreneurship: Nature and Scope Factor Affecting Entrepreneurial Growth Continued After Taking Queries from previous lecture |
| 3 (16-11-2020 to 21-11-2020) | Topic - Stress Management Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 4 (23-11-2020 to 28-11-2020) | Topic - EDPs Class Test |
| 5 (30-11-2020 to 05-12-2020) | Topic - Small Enterprises & Ownership Structure Discussion of Research Paper |
| 6 (07-12-2020 to 12-12-2020) | Topic - Market Survey & Opportunity Identification Registration Procedure Reserved Items For SSI |
| 7 (14-12-2020 to 19-12-2020) | Topic – Project Selection For SSI Business opportunity for SSI Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 8 | |

| (21-12-2020 to | Topic - Data Collection For Small Ventures | |
|-----------------------------|---|--|
| 24-12-2020) | Queries from Previous Chapter | |
| | | |
| 9 (27-12-2020 to | Diwali Vacations | |
| 02-01-2021) | | |
| 10 | | |
| (04-01-2021 to | Topic – Project Report Preparation | |
| 9-01-2021 | Managerial and Operational Aspect for Small Business | |
| , | | |
| 11 | | |
| (11-01-2021 to | Topic- Human Relation & Performance in Organization | |
| 16-01-2021) | Class Test | |
| 12 | | |
| (18-01-2021 to | Topic-Institution Supporting Entrepreneurial Growth | |
| 23-01-2021 | Assignment Discussion | |
| 25 01 2021) | , isignment bisedsion | |
| 13 | | |
| (25-01-2021 to | Topic- Concept of Ecology | |
| 30-01-2021) | Environmental Concepts & Case Study | |
| | | |
| 14 (01-02-2021 to | Tanic Air Noice & Water Pollution Standards and Control | |
| 6-02-2021 (0 | Topic – Air, Noise & Water Pollution Standards and Control | |
| 15 | | |
| (08-02-2021 to | Topic – Personal Protection Equipment for Safety of Work Place | |
| 13-02-2021) | Activity Class- (Group Discussion/Presentation/case study/Group Activity) | |
| | | |
| 16 | | |
| (15-02-2021 to | Topic- Activity on Environmental Issues | |
| 20-02-2021) | | |

0 Nin 3

(Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal

.

M.COM 4th SEM 2020-2021

Lesson Plan (2020-21)

Class and Section: M. Com 4thSemester Subject: Corporate tax planning and management

| Week | Topics |
|------------------------|--|
| 1 (15/4/21-17/4/21) | Concept of Tax planning, avoidance, evasion and Management Requisites of successful tax planning |
| 2 (19/4/21-24/4/21) | Tax planning reference to setting up a new business |
| 3 (26/4/21-30/4/21) | Forms of business organization, location, aspects and nature of business |
| 4 (3/5/21-8/5/21) | Computation of total income and tax liability of companies |
| 5 (10/5/21-15/5/21) | Computation of total income and tax liability of companies (Taking queries and test) |
| 6 (17/5/21-22/5/21) | Tax Planning and financial management decision regarding Capital structure and Dividend policy (Group discussion/presentation) |

| 7 (24/5/21-29/5/21) | Tax Planning and financial management decision regarding Inter corporate dividend and Bonus Share |
|-------------------------|--|
| 8 (31/5/21-5/6/21) | Tax Planning and managerial decision regarding own and lease (Group discussion/presentation) |
| 9 (7/6/21-12/6/21) | Tax Planning and managerial decision regarding sale of assets used for scientific research (Group discussion/presentation) |
| 10 (14/6/21-19/6/21) | Make or buy decision (Class Test) |
| 11 (21/6/21-26/6/21) | shut down and continue decision |
| 12 (28/6/21-3/7/21) | Tax issues and planning in respect of Amalgamation, Merger and acquisitions (Taking queries and test) |
| 13 (5/7/21-6/7/21) | Revision |

DYAL SINGH COLLEGE, KARNAL Lesson Plan (2020-21)

Class and Section: M. Com 4thSemester Subject: Project Planning and Control

| Week | Topics |
|----------------------------|---|
| 1 (15/4/21- 17/4/21) | Orientation of the students Topic 1 – Investment Opportunities |

| 2 | |
|-----------------------------|---|
| (19/4/21- 24/4/21) | Topic 2 – Environmental Scanning Topic 3 – Government Regulatory Framework Activity Class (group discussion/presentation/role playing/group activity) |
| 3 | Topic 4 – Market and Demand Analysis |
| (26/4/21- 30/4/21) | |
| 4 (3/5/21-8/5/21) | Topic 5 – Technical Analysis |
| 5 (10/5/21- 15/5/21) | Topic 5 – Technical Analysis (Topic Continued after taking queries from previous lecture) |
| 6 | Topic 5 – Technical Analysis (Topic Continued after taking queries from previous |
| (17/5/21- | lecture) |
| 22/5/21) | |
| 7 | |
| (24/5/21- 29/5/21) | Topic 6- Cost of Project and means of financing |
| 8 (31/5/21- 5/6/21) | Topic 6- Cost of Project and means of financing (Topic Continued after taking queries from previous lecture) |
| 9 (7/6/21- 12/6/21) | Topic 7 Capital Structure Planning |
| 10 (14/6/21- 19/6/21) | Topic 7 Capital Structure Planning (Topic Continued after taking queries from previous lecture) |
| 11 (21/6/21- 26/6/21) | Topic 8 Financial Institutions |

| 12 (28/6/21- 3/7/21) | Topic 9 Social Cost Benefit Analysis |
|----------------------------|--------------------------------------|
| 13 (5/7/21-6/7/21) | Topic 10 Project Review and Control |

Lesson Plan(2020-21)

Class: Subject:

M.COM IVth Semester Sales Management

| Week | Topics |
|------------------------------------|---|
| 1 (15-04-2021 to 17-04-2021) | Introduction of Syllabus Basics of sales |
| 2 (19-04-2021 to 24-04-2021) | Topic-1 Sales Management – An Introduction |
| 3 | Topic-2 |
| (26-04-2021 to | Fundamentals of Selling, Salesmanship and Personal Selling |
| 01-05-2021) | Class Activity-(I Can Sell Anything) |
| 4 | Topic-3 |
| (03-05-2021 to | Sales Planning |
| 08-05-2021) | Class Test |
| 5 | Topic-4 |
| (10-05-2021 to | Sales Forecasting |
| 15-05-2021) | Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 6 | Topic-5 |
| (17-05-2021 to | Sales Budget |
| 22-05-2021) | (Group Discussion) |
| 7 | Topic-6 Sales Organisation – Organising the Sales Efforts |

| (24-05-2021 to | |
|-------------------------------|---|
| 29-05-2021) | |
| 8 | Topic-7 |
| 31-05-2021 to | Sales Quotas and Sales Territories |
| 05-06-2021) | Queries from Previous Chapter |
| 9 | Topic-8 |
| (07.0C.2021.t- | Sales Force Management- Recruitment and Selection of Sales Personnel |
| (07-06-2021 to 12-06-2021) | Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 12-00-2021) | |
| 10 | Topic-9 |
| (14-06-2021 to | Sales Force Management: Training, Development and Induction |
| 21-06-2021) | Case Studies |
| | |
| 11 | Topic- 10 |
| (21-06-2021 to | Compensating Sales Force Topic-11 |
| 26-06-2021) | Motivating the Sales Personnel |
| | |
| 12 | Topic-12 |
| (28-06-2022 to | Sales Meeting And Contents |
| 03-07-2021) | |
| | |
| | Topic-13 |
| | Control Process: Analysis of sales volume, Costs and Profitability |
| 13 | Topic-14 |
| | Controlling Sales Personnel |
| (04-07-2021 to | Topic- 15 |
| 06-07-2021) | Ethical Issues in Sales Management |
| | |

Lesson Plan(2020-21) even sem

Class: M.COM 4th Semester

Subject: Service Marketing

| Week | Topics |
|------------------------------------|--|
| 1 (15-04-2021 to 17-04-2021) | Sevice marketing –Concept, characteristics and classification |
| 2 | Take queries of previous topic |
| (19-04-2021 to | Buying Process for services |
| 24-04-2021) | Student presentation on previous topic |
| 3 | Consumer expectation of services |
| (26-04-2021 to 01-05-2021) | Class Activity (student presentation/group discussion/class test etc) |
| 4 | Consumer perception of services |
| (03-05-2021 to 08-05-2021) | Class test |
| 5 | Service Quality |
| (10-05-2021 to 15-05-2021) | Student presentation on previous topic |
| 6 | Relationship Marketing |
| (17-05-2021 to | Service Market Segmentation |
| 22-05-2021) | Customer retention strategy |
| | Class activity (student presentation/group discussion/class test etc) |

| 7 | Service Development |
|-------------------------------|---|
| (24-05-2021 to | Process |
| 29-05-2021) | Service blueprinting |
| | Take queries of previous topic |
| | give written assignment |
| 8 | Service Delivery |
| 31-05-2021 to | Customers feedback |
| 05-06-2021) | Service recovery |
| 9 | Physical environment of services |
| (07-06-2021 to | Pricing of services |
| 12-06-2021) | Approaches of Pricing |
| | Class activity (student presentation/group discussion/class test etc) |
| 10 | Distribution of service channels |
| (14-06-2021 to 21-06-2021) | Key intermediatries |
| 11 | Managing Service Employees |
| (21-06-2021 to 26-06-2021) | Give assignment for homework |
| 12 | Revision |
| (28-06-2022 to 03-07-2021) | Class test |
| | Student presentation |
| 13 | Managing service customers and enhancing customer participation |
| (04-07-2021 to 06-07-2021) | Customer protection |
| | Ethics in Services |
| | Class activity (student presentation/group discussion/class test etc) |

Lesson Plan(2020-21)

Class: Subject:

M.COM IVth Semester Strategic HRM

| Week | Topics |
|--|---|
| 1 (15-04-2021 to 17-04-2021) | Introduction Topic- Concept Of Strategies and Characteristics |
| 2 (19-04-2021 to 24-04-2021) 3 (26-04-2021 to 01-05-2021) | Topic- Approaches of Strategic Decision Making Strategic Management Process Topic- Developing of Strategic Mission Setting of Objectives Topic Continued After Taking queries from Previous Lecture |
| 4 (03-05-2021 to 08-05-2021) | Topic- Environmental Appraisal Concept & Components Group Activity- Presentation/Group Discussion |
| 5 (10-05-2021 to 15-05-2021) | Topic- Analyzing of external environment Organization Appraisal |
| 6 (17-05-2021 to 22-05-2021) | Topic-Dynamic of Internal Environment Topic Continued After Taking queries from Previous Lecture |
| 7 (24-05-2021 to 29-05-2021) | Topic-Methods and Technique of organizational Appraisal Discussion on Research Paper Writing |
| 8 (31-05-2021 to 05-06-2021) | Topic-Dynamics of Internal Environment Methods and techniques of organizational Appraisal |

| 9 (07-06-2021 to 12-06-2021) | Topic- Generic Strategic Alternative Stability, Expansion, Retrenchment & Combination Strategies |
|-------------------------------------|---|
| 10 | Topic- Variation Strategies |
| (14-06-2021 to | Internal & External Alternatives |
| 19-06-2021) | Class Test |
| 11 | Topic- Variation Strategies |
| (21-06-2021 to | Horizontal & Vertical Alternatives |
| 26-06-2021) | Group Activity- Presentation/Group Discussion |
| 12 (28-06-2021 to 03-07-2021) | Topic- International Level Strategic Alternative Topic- Strategic Choice Process, Technique & Marginal Factors |
| 13 | Topic: Strategic Implementation, |
| (04-07-2021 to | Organisation Learning |
| 06-07-2021) | Class Activity: Case Studies |

0 Nin N (Dr. Mukta Jain) HOD Commerce Dyal Singh College, Karnal

.