### DEPARTMENT OF COMMERCE

## Lesson Plan B.COM 1<sup>ST</sup> SEM 2021-2022

### Dyal Singh College, Karnal Session: 2021-22 Lesson Plan

Class: B.com, Semester 1

Subject: BC-101 (Financial Accounting- I)

| Week                                | Topics   |
|-------------------------------------|--|
| <b>1</b> (1-10-2021)                | Orientation to Students  Meaning, need, objectives & scope of Financial accounting   |
| <b>2</b><br>(4-10-21 to<br>9-10-21) | Book-keeping and accounting  Branches of accounting  |
| <b>3</b> (11-10-21 to 16-10-21)     | Accounting principles: concepts and conventions  |
| 4<br>(18-10-21 to<br>23-10-21)      | Accounting cycle and accounting equation   |
| 5<br>(25-10-2021 to<br>30-10-2021)  | Meaning, need, objectives & scope of Financial accounting (Revision)   |
| (31-10-2021 to<br>7-11-2021)        | Diwali Vacations   |
| 6<br>(08-11-2021 to<br>13-10-2021)  | Book-keeping and accounting (Revision)  Branches of accounting (Revision)  Accounting principles: concepts and conventions(Revision) |
| 7<br>(15-11-2021 to<br>20-11-2021)  | Accounting cycle and accounting equation (Revision)  Journal; rules of journalizing  Ledger & Trial Balance                          |

| 8<br>(22-11-2021 to<br>27-11-2021)  | Rectification of Errors  |
|-------------------------------------|--|
| 9<br>(29-11-2021 to<br>4-12-2021)   | Topic Continued after taking queries from previous lecture Suspense Account Effect of Rectification on Profit          |
| 10<br>(6-12-2021 to<br>11-12-2021)  | Capital and Revenue: Concept and classification of income Capital and Revenue expenditure Capital and Revenue Receipts |
| 11<br>(13-12-2021to<br>19-12-2021)  | Depreciation provisions and reserves: concept and classification  Methods of depreciation accounting.                  |
| 12<br>(20-12-2021 to<br>24-12-2021) | Final Accounts: manufacturing, trading, profit & loss account  Balance sheet   |
| 13<br>(27-12-2021 to<br>1-1-2022)   | Topic of Final Accounts Continued Adjustment Entries   |
| 14<br>(3-01-2022 to<br>8-01-2022)   | Topic of Final Accounts Continued  |
| 15<br>(10-01-2022 to<br>15-01-2022) | Revision and Class Test  |

| 16<br>(17-01-2022 to<br>22-01-2022) | Accounts of Non-profit Organizations  |
|-------------------------------------|---|
| 17<br>(24-01-2022 to<br>29-01-2022) | Topic continued after taking queries from previous lecture                                    |
| 18<br>(31-01-2022 to<br>05-02-2022) | Consignment Accounts: accounting records  Normal and abnormal Loss: Valuation of unsold stock |
| 19<br>(07-02-2022 to<br>12-02-2022) | Topic continued after taking queries from previous lecture                                    |
| 20<br>(14-02-2022 to<br>19-02-2022) | Revision  |
| 21<br>(21-02-2022 to<br>22-02-2022) | Revision  |

**Lesson Plan (2021-22)** 

Class: B.com 1<sup>st</sup>

**Subject:** Micro Economics

| Week                         | Topics                             |
|------------------------------|------------------------------------|
| 1<br>(1-10-21 to<br>2-10-21) | Orientation of the students        |
| <b>2</b> (4-10-21 to         | Topic 1 - Economics – Introduction |

| 0.40.24\                            |   |
|-------------------------------------|---|
| 9-10-21)                            |   |
| 3<br>(11-10-21 to<br>16-10-21)      | Topic - 1 Nature and Scope of Economics (Topic Continued after taking queries from previous lecture)                                      |
| 4<br>(18-10-21 to<br>23-10-21)      | Topic 2 – Micro and Macro Economics Activity Class (group discussion on recent topic in Economics)  |
| 5<br>(25-10-2021 to<br>30-10-2021)  | Topic 3 – Theory of Demnad  |
| (31-10-2021 to<br>7-11-2021)        | Diwali Vocations  |
| 6<br>(08-11-2021 to<br>13-10-2021)  | Discussion on previous lecture/Class test/ Group Discussion/ Presentation   |
| 7                                   | Topic 4 – Elasticity of Demand  |
| (15-11-2021 to 20-11-2021)          | (Pesentations)  |
| 8<br>(22-11-2021 to<br>27-11-2021)  | Topic 4 – Elasticity of Demand (Topic Continued after taking queries from previous lecture) Class Test                                    |
| 9<br>(29-11-2021 to<br>4-12-2021)   | Topic 5 – Production Function And Law of Production Activity (Discussion on impact of share market in Economy)                            |
| 10<br>(6-12-2021 to<br>11-12-2021)  | Topic 5 – Production Function And Law of Production (Topic Continued after taking queries from previous lecture) Topic 6 – Theory of cost |
| 11<br>(13-12-2021to<br>19-12-2021)  | Topic 6 – Theory of cost (Topic Continued after taking queries from previous lecture) Activity (Presentation/Group Discussion/Quiz)       |
| 12<br>(20-12-2021 to<br>24-12-2021) | Topic 7 – Price Determination Under Perfect Competition   |
| 13<br>(27-12-2021 to<br>1-1-2022)   | Discussion on previous lecture/Class test/ Group Discussion/ Presentation   |

| 14<br>(3-01-2022 to<br>8-01-2022) | Topic 8 – Equilibrium of Firm And Industry Under Perfect Competition               |
|-----------------------------------|--|
| 15                                | Topic 9 – Price Determination Under Monopoly                                       |
| (10-01-2022 to                    | (After taking query of previous Chapter)   |
| 15-01-2022)                       | Class Test   |
|                                   | Activity (Group Discussion/ presentation   |
| 16                                | Topic 10 - Price Determination Under Monopolistic Competition                      |
| (17-01-2022 to                    | (After taking query of previous Chapter)   |
| 22-01-2022)                       | Class Test   |
|                                   |  |
| 17                                | Topic 11 – Cardinal Utility Analysis   |
| (24-01-2022 to                    | (After taking query of previous Chapter)   |
| 29-01-2022)                       | (Group Discussion/ Presentation)   |
| 18                                | Topic 11 – Cardinal Utility Analysis   |
| (31-01-2022 to                    | (Topic Continued after taking queries from previous lecture)                       |
| 05-02-2022)                       | Class Test   |
|                                   | Activity (Group Discussion/ Presentation/Quiz)                                     |
| 19                                | Topic 12 – Indifference Curve Approach   |
| (07-02-2022 to                    | Activity (Presentation/ Group Discussion)  |
| 12-02-2022)                       |  |
| 20                                | Topic 12 – Indifference Curve Approach ((Topic Continued after taking queries from |
| (14-02-2022 to                    | previous lecture)  |
| 19-02-2022)                       | Activity (Presentation/Group Discussion/Quiz)                                      |
|                                   | Class Test   |
| 21                                | Revision   |
| (21-02-2022 to                    |  |
| 22-02-2022)                       |  |

### **Lesson Plan (2021-22)**

Class: B.com 1st Semester

**Subject: Principles of Business Management** 

| Week                        | Topics   |
|-----------------------------|--|
| 1                           | Orientation of the students  |
| 1-10-2021                   |  |
| 2                           |  |
| 4-10-2021 to 9-<br>10-2021  | Topic 1 - Introduction to Management   |
| 3                           | Topic – 2 Introduction to Business And Commerce(Topic Continued after taking |
| 11-10-2021 to<br>16-10-2021 | queries from previous lecture)   |
| 4                           |  |
| 18-10-2021 to<br>23-10-2021 | Presentation of students, test of chapter 1                                  |
| 1                           | _  |
| (25-10-2021 to              | Topic 3– Management: An Introduction   |
| 30-10-2021)                 | Activity Class (group discussion/presentation/role playing/group activity)   |
| (1-11- 2021 to              |  |
| 6-11-2021)                  | Holidays   |
| 2                           | Topic 3 – Management as Science, Art and Profession                          |
| (08-11-2021 to              | Class Discussion , Presentation and test of Chapter 3                        |
| 13-10-2021)                 |  |
| 3                           | Topic 4– Approaches to Management  |

| (15-11-2021 to 20-11-2021)    | Topic Continued after taking queries from previous lecture                 |
|-------------------------------|--|
| 4                             | Topic 5 – Planning: Concept and Importance                                 |
| (22-11-2021 to                | Topic Continued after taking queries from previous lecture                 |
| 27-11-2021)                   | Activity Class (group discussion/presentation/role playing/group activity) |
| 5                             | Topic 6- Types of Plans  |
| (29-11-2021 to<br>4-12-2021)  | Test of Planning: Concept and Importance                                   |
| 6                             | Topic 7– Organising: Principles and Formal vs. Informal Organisation       |
| (6-12-2021 to<br>11-12-2021)  | Topic Continued after taking queries from previous lecture                 |
| 7                             | Topic 8– Organisation Structure: Meanings d Types                          |
| (13-12-2021to<br>19-12-2021)  | Topic Continued after taking queries from previous lecture                 |
| 8                             | Discussion of Chapter 8  |
| (20-12-2021 to                | Test of chapter 8  |
| 24-12-2021)                   | Group Discussion and presentation of students                              |
|                               | Test of Chapter 7  |
| 9                             | Topic 9– Delegation of Authority: Meaning, Advantages and Barriers         |
| (27-12-2021 to<br>1-1-2022)   | Topic Continued after taking queries from previous lecture                 |
| 10                            | Topic 10- Decentralisation and Centralisation                              |
| (3-01-2022 to<br>8-01-2022)   | Test of Delegation of Authority  |
| 11                            | Topic 11- Staffing: Concept and Scope                                      |
| (10-01-2022 to<br>15-01-2022) | Topic Continued after taking queries from previous lecture                 |

| 12                            | Topic 12- Directing: Principles and Elements               |
|-------------------------------|--|
| (17-01-2022 to 22-01-2022)    | Topic Continued after taking queries from previous lecture |
| 13                            | Topic 13- Motivation: Meaning, Importance and Approaches   |
| (24-01-2022 to<br>29-01-2022) | Topic Continued after taking queries from previous lecture |
| 14                            | Topic 14- Leadership: Approaches and Styles                |
| (31-01-2022 to 05-02-2022)    | Topic Continued after taking queries from previous lecture |
| 15                            | Topic 15- Controlling: Meaning and Process                 |
| (07-02-2022 to<br>12-02-2022) | Topic Continued after taking queries from previous lecture |
| 16                            | Topic 16- Control Techniques: Traditional and Modern       |
| (14-02-2022 to<br>19-02-2022) | Topic Continued after taking queries from previous lecture |
| 17                            | Revision of all Chapters                                   |
| (21-02-2022 to<br>22-02-2022) |  |

Session: 2021-22 Lesson Plan

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

**Subject: Business Communication** 

| Week                 | Topics  |
|----------------------|---|
| <b>1</b> (1-10-2021) | Orientation of the students Business Communication (Introduction) |
| 2                    |   |
| (4-10-21 to          | Topic 1- Business communication- Meaning                          |

| 9-10-21)                            | Topic 2- Forms of electronic communication Activity Class (group discussion/presentation/role playing/group activity)   |
|-------------------------------------|---|
| 3                                   | Topic 3- Models and processes of communication  |
| (11-10-21 to<br>16-10-21)           | Theories of communication   |
| 4<br>(18-10-21 to<br>23-10-21)      | Topic 4- Corporate Communication  |
| 5<br>(25-10-2021 to<br>30-10-2021)  | Topic 4- Corporate Communication (Contd) Topic 5- Audience Analysis Activity Class- (Group Discussion/Presentation/case study/Group Activity)   |
| (31-10-2021 to<br>7-11-2021)        | Diwali Vacations  |
| 6<br>(08-11-2021 to<br>13-10-2021)  | Topic 6- Formal and informal communication network  |
| 7<br>(15-11-2021 to<br>20-11-2021)  | Topic 6- Formal and informal communication network (Cont) Class Test  |
| 8<br>(22-11-2021 to<br>27-11-2021)  | Topic 7- Communication barriers Improving Communication Topic Continued after taking queries from previous lecture  |
| 9<br>(29-11-2021 to<br>4-12-2021)   | Topic 8- Effective presentation skills- Introduction Class Test   |
| 10<br>(6-12-2021 to<br>11-12-2021)  | Topic 8- Effective presentation skills- Individual and group Presentation Topic Continued after taking queries from previous lecture  |
| 11<br>(13-12-2021to<br>19-12-2021)  | Topic 9- Practices in Business Communication Group discussion, Seminars, Mock interviews and report writing Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 12<br>(20-12-2021 to<br>24-12-2021) | Topic 10- Self development and communication Development of positive attitude Topic Continued after taking queries from previous lecture  |

| 13<br>(27-12-2021 to<br>1-1-2022)   | Topic 11- SWOT Analysis Body language: Kinesics, proxemics and para language Problem Solving Session                              |
|-------------------------------------|---|
| 14<br>(3-01-2022 to<br>8-01-2022)   | Topic 12- Principles of effective listening: Oral, written and video session<br>Problem Solving Session                           |
| 15<br>(10-01-2022 to<br>15-01-2022) | Topic 13- Interviewing skills: Appearing and conducting Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 16<br>(17-01-2022 to<br>22-01-2022) | Topic 14- Writing resume and business letters Problem solving session   |
| 17<br>(24-01-2022 to<br>29-01-2022) | Topic 15- Etiquettes in verbal, written and online communication<br>Class Test  |
| 18<br>(31-01-2022 to<br>05-02-2022) | Revision and doubt session  |
| 19<br>(07-02-2022 to<br>12-02-2022) | Class Tests   |
| 20<br>(14-02-2022 to<br>19-02-2022) | Previous year question paper discussion   |
| 21<br>(21-02-2022 to<br>22-02-2022) | Revision  |

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HOD Commerce
Dyal Singh College, Karnal

# Lesson Plan B.COM 2<sup>nd</sup> SEM 2021-2022

### Dyal Singh College, Karnal Session: 2021-22 Lesson Plan

Class: B.com, Semester 2

Subject: BC-201 (Financial Accounting- II)

| Week   | Topics  |
|--|---|
| 1  | Branch Accounts: Dependent branch   |
| (01-04-2022 to 02-04-2022)   | Debtor's system   |
| 2<br>(04-04-2022 to 09-04-2022)<br>3<br>(11-04-2022 to 16-04-2022) | Branch Accounts: Stock and Debtor system  Branch Accounts: Final accounts   |
| (11-04-2022 to 10-04-2022)   | Branch Accounts: Wholesale Branch   |
| 4 (18.04.2022 + 2.2.04.2022)                                       | Hire purchase and installment purchase system   |
| (18-04-2022 to 23-04-2022)   | Concept and legal provisions regarding hire-purchase contract   |
| 5<br>(25-04-2022 to 30-04-2022)                                    | Accounting records for goods of substantial sale value  |
| 6<br>(02-05-2022 to 07-05-2022)                                    | Class Test  |
| 7<br>(09-05-2022 to 14-05-2022)                                    | Partnership account: characteristics of partnership  Partnership deed; final accounts; adjustment after closing the |
|  | accounts  |
| 8 (16-05-2022 to 21-05-2022)                                       | Fixed and Fluctuating capital Goodwill, Joint life policy, Change in profit sharing ratio                           |
| 9<br>(23-05-2022 to 28-05-2022)                                    | Reconstitution of partnership firm: Admission of a Partner  |

| 10 (30-05-2022 to 04-06-2022)    | Reconstitution of partnership firm: Retirement and Death of a partner |
|----------------------------------|---|
| 11<br>(06-06-2022 to 12-06-2022) | Dissolution of partnership: Modes & Accounting treatment              |
| 12                               | Dissolution of partnership: Modes & Accounting treatment              |
| (13-06-2022 to 18-06-2022)       |   |
| 13                               | Class Test and Revision   |
| (20-06-2022 to 25-06-2022)       |   |

### **DYAL SINGH COLLEGE, KARNAL** Lesson Plan (2021-22)

Class: B.COM 2<sup>nd</sup> Semester

Subject: (BC-202) Macro Economics

| Week           | Topics   |
|----------------|--|
| 1              |  |
| (01-04-2022 to | Topic 1 – Nature and Scope of Macro Economics      |
| 02-04-2022)    |  |
|                |  |
| 2              |  |
| (04-04-2022 to | Topic 2 – Circular Flow of Income                  |
| 09-04-2022)    | Activity : (class Test/Group Discussion)           |
| 3              | Topic 3 – National Income: Concepts and Measurment |
| (11-04-2022 to | Activity: (Class Test/ Presentation)               |
| 16-04-2022)    |  |
| 4              | Topic 4 – Consumption Function                     |
| (18-04-2022 to | Class Test   |
| 23-04-2022)    |  |
| 5              | Topic 5 – Investment Function                      |
| (25-04-2022 to | Activity : (Group Discussion/Quiz)                 |
| 30-04-2022)    |  |
| 6              | Topic 6 – Multiplier                               |
| (02-05-2022 to | Activity: (Class Test/Presentation)                |
| 07-05-2022)    |  |

| -              | Total T District of Academics                             |
|----------------|---|
| 7              | Topic 7- Principal of Acceleration                        |
| (09-05-2022 to | Activity : (Group Discussion/Quiz)                        |
| 14-05-2022)    |   |
| 8              | Topic 8 – National Income Determination in a Three Sector |
|                | Closed Economy  |
| (16-05-2022 to | Activity: (Class Test/ Presentation)                      |
| 21-05-2022)    |   |
| 9              | Topic 9 – Inflation                                       |
| (23-05-2022 to | Activity: (Group Discussion/Quiz)                         |
| 28-05-2022)    |   |
| 10             | Topic 10 – Business Cycles                                |
| (22.25.222.    | Class Test  |
| (30-05-2022 to |   |
| 04-06-2022)    |   |
| 11             | Topic 11- Classical Theory Of Income and Employment       |
| (06-06-2022 to | Activity: (Class Test/ Presentation)                      |
| 12-06-2022)    |   |
| 12             | Topic 12 – Keynesian Theory of Income and Employment      |
|                | Activity: (Group Discussion/Quiz)                         |
| (13-06-2022 to |   |
| 18-06-2022)    |   |
| 13             | Revision  |
| 15             | TICVISION   |
| (20-06-2022 to |   |
| 25-06-2022)    |   |
| 23 33 23227    |   |
|                |   |
|                |   |

**Lesson Plan(2021-22)** 

Class: B.Com 2nd semester

**Subject: Fundamentals of Marketing** 

| Week | Topics                              |
|------|-------------------------------------|
| 1    | Topic 1: Marketing: An Introduction |

| (01-04-2022 to |  |
|----------------|--|
| 02-04-2022 (0  |  |
| ,              |  |
| 2              |  |
| (04-04-2022 to | Topic 2: Marketing Concepts  |
| 09-04-2022)    |  |
| 3              | Class Test   |
| (11-04-2022 to | Topic 1: Marketing Topic 3: Marketing Management                                 |
| 16-04-2022)    | Topic 3. Warketing Wanagement  |
| 4              | Topic 4: Marketing Mix   |
| (18-04-2022 to |  |
| 23-04-2022)    |  |
| 5              | Topic 5: Marketing Environment   |
| (25-04-2022 to | Presentation of students   |
| 30-04-2022)    |  |
| 6              | Topic 6: Market Segmentation (Topic Continued after taking queries from previous |
| (02-05-2022 to | lecture)   |
| 07-05-2022)    |  |
| 7              | Class Test   |
| (09-05-2022 to | Topic 7 Consumer Behaviour (Topic Continued after taking queries from previous   |
| 14-05-2022)    | lecture)   |
| 8              | Class Test   |
|                | Topic 8: Product   |
| (16-05-2022 to | Topic 9: Product Mix Strategies  |
| 21-05-2022)    |  |
| 9              | Topic 10: Branding, Packaging and Labelling                                      |
| (23-05-2022 to | (Topic Continued after taking queries from previous lecture)                     |
| 28-05-2022)    |  |
| 10             | Class Test   |
| (30-05-2022 to | Topic 11: Product Life Cycle   |
| 04-06-2022)    | (Topic Continued after taking queries from previous lecture)                     |
| 0.002027       |  |
| 11             | Topic 12: New Product Development Process  |
| (06-06-2022 to | (Topic Continued after taking queries from previous lecture)                     |
| 12-06-2022)    | Class Test   |
| 12             | Topic 13: Product Pricing  |
| (13-06-2022 to |  |
| 18-06-2022)    |  |
| ,              | Class Test   |
| 13             | Tonic 14: Product Mix  |
| 15             | Topic 14: Product Mix  |
|                |  |

| (20-06-2022 to 25-06-2022) |                                 |
|----------------------------|---------------------------------|
| 25 00 2022)                | Class Test                      |
|                            |                                 |
| 14                         | Topic 15: Distribution Channels |
| (27-06-2022 to             |                                 |
| 02-07-2022)                | Class Test                      |
| 15                         |                                 |
| (03-07-2022 to             | Revision and Tests              |
| 09-07-2022)                |                                 |
|                            |                                 |
|                            |                                 |

Lesson Plan Session: 2021-22

Class and Section: B. Com Semester-2<sup>nd</sup>
Subject: Business Environment of Haryana

| Week                                | Topics   |
|-------------------------------------|--|
| 1<br>(01-04-2022 to 02-04-          | Taxia 1 Hamana accommunication and making  |
| 2022)                               | Topic 1 – Haryana economy: nature, characteristics and problems  |
| 2<br>(04-04-2022 to 09-04-<br>2022) | 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                                   | Topic 3 – State of the Haryana economy since its inception: Income;  |
| (11-04-2022 to 16-04-               | Population, Health & Nutrition and declining sex ratio (Contd)   |
| 2022)                               |  |
| 4                                   | Topic 4 – Haryana agriculture: nature, cropping pattern, role of agriculture   |
| (18-04-2022 to 23-04-               | in Haryana economy   |
| 2022)                               | Class Test   |

| 5<br>(25-04-2022 to 30-04-<br>2022)  | Topic 5 – Measures for development in agriculture, crop insurance. Activity Class (group discussion/presentation/role playing/group activity /case study)                                |
|--------------------------------------|--|
| 6<br>(02-05-2022 to 07-05-<br>2022)  | Topic 6 – Agriculture credit: agriculture finance, types of agriculture finance Class Test   |
| 7<br>(09-05-2022 to 14-05-<br>2022)  | 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<br>(16-05-2022 to 21-05-<br>2022)  | 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<br>(23-05-2022 to 28-05-<br>2022)  | Topic 10 – Micro, small & medium enterprises (MSME) in Haryana: meaning, role, performance and challenges Class Test   |
| 10<br>(30-05-2022 to 04-06-<br>2022) | Topic 11 – SEZ, Growth of MNCs in Haryana.  Activity Class (group discussion/presentation/role playing/group activity /case study)   |
| 11<br>(06-06-2022 to 11-06-<br>2022) | Topic 12 – Role of HSIIDC, HFC Topic 13 – HAFED, HKVIB Activity Class (group discussion/presentation/role playing/group activity /case study Class test                                  |

| 12<br>(13-06-2022 to 18-06-<br>2022) | Topic 14- Haryana budget: objectives and policies, sources of revenues and its utilization. |
|--------------------------------------|---|
| 13<br>(20-06-2022 to 25-06-<br>2022) | Revision and Tests  |

Lesson Plan (2021-22)

Class and Section: B. Com 2nd Semester

**Subject: Income Tax Law-II** 

| Week                        | Topics   |
|-----------------------------|--|
| 1<br>(1/4/22-2/4/22)        | Deductions under section 80C-80U                           |
| 2 (4/4/22-9/4/22)           | Deductions   |
| 3<br>(11/4/22-<br>16/4/22)  | Agriculture Income   |
| 4<br>(18/4/22-<br>23/4/22)) | Total Income of Individual (Taking queries and class test) |

| 5                     | Total Income of HUF             |
|-----------------------|---------------------------------|
| (25/4/22-<br>30/4/22) |                                 |
| 6                     | Total Income of Firm            |
| (2/5/22-7/5/22)       |                                 |
| 7                     | Income Tax Authorities          |
| (9/5/22-<br>14/5/22)  | (Taking queries and class test) |
| 8                     | Procedure of assessment         |
| (16/5/22-<br>21/5/22) |                                 |
| 9                     | TDS and TCS                     |
| (23/5/22-<br>28/5/22) | Rebate and relief of tax        |
| 10                    | Rebate and relief of tax        |
| (30/6/22-<br>4/6/22)  | (Taking queries and class test) |
| 11                    | Advance Payment of Tax          |
| (6/6/22-<br>11/6/22)  |                                 |
| 12                    | Recovery of Tax                 |
| (13/6/22-<br>18/6/22) | Refund of Tax                   |
| 13                    | Revision                        |
| (20/6/22-             |                                 |
| 25/6/22)              |                                 |

### Lesson Plan Session: 2021-22

Class and Section: B. Com (Taxation) 2nd Semester

**Subject: Goods & Services Tax-I** 

| Week                                | Topics   |
|-------------------------------------|--|
| 1<br>(01-04-2022 to 02-04-<br>2022) | Topic 1- GST: meaning, taxable person, levy and collection of GST  |
| 2<br>(04-04-2022 to 09-04-<br>2022) | Topic 2 –composition levy, power to grant exemption from tax; GST rates Activity Class (group discussion/presentation/role playing/group activity /case study)   |
| 3<br>(11-04-2022 to 16-04-<br>2022) | Topic 3 – Registration: procedure and documents required; persons liable for registration; compulsory registration in certain cases; procedure for registration; deemed registration                                   |
| 4<br>(18-04-2022 to 23-04-<br>2022) | Topic 3 – special provisions relating to casual taxable person and non-resident taxable person Class Test  |
| 5<br>(25-04-2022 to 30-04-<br>2022) | Topic 3 –amendment of registration; cancellation of registration; revocation of cancellation of registration Activity Class (group discussion/presentation/role playing/group activity /case study)                    |
| 6<br>(02-05-2022 to 07-05-<br>2022) | Topic 4 – Time and place of supply of goods and services, value of taxable supply Class Test   |
| 7<br>(09-05-2022 to 14-05-<br>2022) | Topic 5 – Input tax credit: Introduction Activity Class (group discussion/presentation/role playing/group activity /case study)  |
| 8<br>(16-05-2022 to 21-05-<br>2022) | 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<br>(23-05-2022 to 28-05-<br>2022) | Topic 5 – availability of credit in special circumstances<br>Class Test  |

| 10<br>(30-05-2022 to 04-06-<br>2022) | 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<br>(06-06-2022 to 11-06-<br>2022) | Topic 5 — manner of distribution of credit by input service distributor; manner of recovery of credit distributed in excess.  Class test  |
| 12<br>(13-06-2022 to 18-06-<br>2022) | Topic 6 – Tax invoice credit and debit note: Performa Activity Class (group discussion/presentation/role playing/group activity /case study                                       |
| 13<br>(20-06-2022 to 25-06-<br>2022) | Revision and Tests  |

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HOD Commerce
Dyal Singh College, Karnal

# Lesson Plan B.COM 3<sup>rd</sup> SEM 2021-2022

### Lesson Plan Session- 2021-22

Class and Section: B.Com Sem 3rd

**Subject: Corporate Accounts** 

| Week                               | Topics  |
|------------------------------------|---|
| 1<br>(1-10-2021)                   | Orientation of students                                   |
| 2<br>(4-10-21 to<br>9-10-21)       | Issue of shares   |
| 3<br>(11-10-21 to<br>16-10-21)     | Forfeiture and re- issue of shares                        |
| 4<br>(18-10-21 to<br>23-10-21)     | Book building concept and its process                     |
| 5<br>(25-10-2021 to<br>30-10-2021) | Issue of right shares and bonus shares Buy back of shares |
| (31-10-2021 to<br>7-11-2021)       | Diwali Vocations  |
| 6<br>(08-11-2021 to<br>13-10-2021) | Revision and test   |
| 7<br>(15-11-2021 to<br>20-11-2021) | Issue of preference shares                                |
| 8                                  | Redemption of preference shares                           |
| (22-11-2021 to<br>27-11-2021)      |   |
| 9<br>(29-11-2021 to<br>4-12-2021)  | Test and numerical assessment                             |

| 10                            | Issue of dehentures   |
|-------------------------------|---|
| 10                            | Issue of debentures   |
| (6-12-2021 to                 |   |
| 11-12-2021)                   |   |
| 11                            | Redemption of debentures  |
| (13-12-2021to                 | ·   |
| 19-12-2021)                   |   |
| ŕ                             |   |
| 12                            | Test and revision   |
| (20-12-2021 to                |   |
| 24-12-2021)                   |   |
| 13                            |   |
| (27-12-2021 to                | Introduction to final accounts                                      |
| 1-1-2022)                     |   |
| 14                            | Continuation of final accounts                                      |
| (3-01-2022 to 8-<br>01-2022)  |   |
| 01-2022)                      |   |
|                               |   |
| 15                            | Revision and test   |
| (10-01-2022 to                |   |
| 15-01-2022)                   |   |
|                               |   |
| 16                            | Introduction of Amalgamation of companies                           |
| (17-01-2022 to                |   |
| 22-01-2022)                   |   |
|                               |   |
| 17                            | Continuation of amalgamation of companies                           |
| (24-01-2022 to                | , , , , , , , , , , , , , , , , , , ,                               |
| 29-01-2022)                   |   |
| 18                            | Numerical assessment and revision along with doubt clearing session |
| (31-01-2022 to                |   |
| 05-02-2022)                   |   |
| 19                            | Test and revision of previous topics                                |
| (07-02-2022 to                |   |
| 12-02-2022)                   |   |
| 20                            | Internal reconstruction   |
| (14-02-2022 to<br>19-02-2022) |   |
| 21                            | Test and revision   |
| (21-02-2022 to                | Test and Tevision   |
| 22-02-2022 to                 |   |
| 22 02 20221                   |   |

### **Lesson Plan (2021-22)**

Class: B.Com 3<sup>rd</sup> Semester
Subject: Business Statistics - I

| subject:                            | Business Statistics - I   |
|-------------------------------------|---|
| Week                                | Topics  |
| <b>1</b> (01-10-2021)               | Orientation of the students   |
| <b>2</b> (04-10-2021 to 09-10-2021) | Topic 1 - Introduction to Statistics  |
| 3<br>(11-10-2021 to<br>16-10-2021)  | Topic - 1 Introduction to Statistics (Topic Continued after taking queries from previous lecture)  Topic 2 – Collection of Data  Activity Class (group discussion/presentation/role playing/group activity) |
| 4<br>(18-10-2021 to<br>23-10-2021)  | Topic 3 – Measures of Central Tendency  |
| 5<br>(25-10-2021 to<br>30-10-2021)  | Topic 3 – Measures of Central Tendency Topic Continued after taking queries from previous lecture Class Test  |
| (31-10-2021 to<br>7-11-2021)        | Diwali Vacations  |
| 6<br>(08-11-2021 to<br>13-10-2021)  | Topic 3 – Measures of Central Tendency Topic Continued after taking queries from previous lecture Class Test  |
| <b>7</b> (15-11-2021 to 20-11-2021) | Topic 3 – Measures of Central Tendency<br>(Geometric Mean and Harmonic Mean)  |
| 8<br>(22-11-2021 to<br>27-11-2021)  | Topic 3 – Measures of Central Tendency<br>(Geometric Mean and Harmonic Mean)  |
| 9<br>(29-11-2021 to<br>4-12-2021)   | Topic 4 – Measures of Dispersion  |

| <b>10</b> (6-12-2021 to             | Topic 4 – Measures of Dispersion                           |
|-------------------------------------|--|
| 11-12-2021 (0                       | Topic Continued after taking queries from previous lecture |
| 11                                  | Topic 4 – Measures of Dispersion                           |
| (13-12-2021to<br>19-12-2021)        | Topic Continued after taking queries from previous lecture |
|                                     | Class Test   |
| 12<br>(20-12-2021 to<br>24-12-2021) | Topic – 5 Index Numbers – 1                                |
| ,                                   | Class Test   |
| 13                                  | Topic – 5 Index Numbers - 1                                |
| (27-12-2021 to<br>1-1-2022)         | Topic Continued after taking queries from previous lecture |
| 14                                  | Topic – 5 Index Numbers – 2                                |
| (03-01-2022 to<br>8-01-2022)        | Class Test   |
| 15                                  | Topic – 5 Index Numbers – 2                                |
| (10-01-2022 to<br>15-01-2022)       | Topic Continued after taking queries from previous lecture |
| 16                                  | Time Series Analysis - 1                                   |
| (17-01-2022 to 22-01-2022)          |  |
| 17                                  | Time Series Analysis -2                                    |
| (24-01-2022 to<br>29-01-2022)       |  |
|                                     |  |
| 18<br>(31-01-2022 to<br>05-02-2022) | Time Series Analysis -3                                    |
| 19                                  | Revision and Class Test                                    |
| (07-02-2022 to<br>12-02-2022)       | Nevision and class rest                                    |
| <u> </u>                            | I  |

| 20<br>(14-02-2022 to<br>19-02-2022) | Revision and Class Test |
|-------------------------------------|-------------------------|
| 21<br>(21-02-2022 to<br>22-02-2022) | Revision and Class Test |

Lesson Plan

Session: - 2021-22

Class and Section:- B.Com 3<sup>rd</sup> Sem Subject: - Business Law

| Week                           | Topics  |
|--------------------------------|---|
| 1<br>(1-10-2021)               | Orientation of business law                               |
| 2<br>(4-10-21 to<br>9-10-21)   | Introduction to valid contracts                           |
| 3                              | Elements of valid contract                                |
| (11-10-21 to                   | Proposal of contract                                      |
| 16-10-21)                      |   |
| 4<br>(18-10-21 to<br>23-10-21) | Acceptance and revocation Contractual capacity of parties |
| 5                              | Contractual capacity of parties contd                     |
| (25-10-2021 to                 | Free consent of parties                                   |
| 30-10-2021)                    |   |
| (31-10-2021 to<br>7-11-2021)   | Diwali Vocations  |

| 6<br>(08-11-2021 to<br>13-10-2021)  | Test and revision   |
|-------------------------------------|---|
| 7<br>(15-11-2021 to<br>20-11-2021)  | Lawful consideration and object Agreements expressly declared as void   |
| 8<br>(22-11-2021 to<br>27-11-2021)  | Legal formalities – written and registered Contingent contracts         |
| 9<br>(29-11-2021 to<br>4-12-2021)   | Performance of contracts Discharge of contracts                         |
| 10<br>(6-12-2021 to<br>11-12-2021)  | Test and revision   |
| 11<br>(13-12-2021to<br>19-12-2021)  | Implied, Quasi or Constructive contracts                                |
| 12<br>(20-12-2021 to<br>24-12-2021) | Consequences of breach of contract Contracts of indemnity and guarantee |

| 13<br>(27-12-2021 to<br>1-1-2022)   | Contract of pledge and agency                                   |
|-------------------------------------|---|
| 14<br>(3-01-2022 to<br>8-01-2022)   | Sale of goods act-1930 Contract of sale                         |
| 15<br>(10-01-2022 to<br>15-01-2022) | Conditions and warranties                                       |
| 16<br>(17-01-2022 to<br>22-01-2022) | Transfer of property or ownership                               |
| 17<br>(24-01-2022 to<br>29-01-2022) | Performance of the contract- delivery and payment Unpaid seller |
| 18<br>(31-01-2022 to<br>05-02-2022) | Suits for breach of contract                                    |

| 19<br>(07-02-2022 to<br>12-02-2022) | Test and revision             |
|-------------------------------------|-------------------------------|
| <b>20</b> (14-02-2022 to            | Consumer protection act, 1986 |
| 19-02-2022)                         |                               |
|                                     |                               |
| 21<br>/21 02 2022 to                | Test and revision             |
| (21-02-2022 to 22-02-2022)          |                               |
|                                     |                               |
|                                     |                               |

### Dyal Singh College, Karnal Session: 2021-22 Lesson Plan

Class: B.com, Semester 3

Subject: BC 304 (Company Law- I)

| Week                            | Topics   |
|---------------------------------|--|
| <b>1</b> (1-10-2021)            | Meaning of Company   |
| <b>2</b> (4-10-21 to 9-10-21)   | Characteristics of Companies Types of Companies                            |
| <b>3</b> (11-10-21 to 16-10-21) | Class Activity (Group Discussion/Presentation/Role Playing/Group activity) |

| 4<br>(18-10-21 to<br>23-10-21)     | Conversion of private into public company & vice versa.                            |
|------------------------------------|--|
| 5<br>(25-10-2021 to<br>30-10-2021) | Meaning of Company (Revision)  |
| (31-10-2021 to<br>7-11-2021)       | Diwali Vocations   |
| 6<br>(08-11-2021 to<br>13-10-2021) | Characteristics of Companies (Revision)  |
|                                    | Types of Companies (Revision)  |
|                                    | Class Activity (Group Discussion/Presentation/Role Playing/Group activity)         |
| 7<br>(15-11-2021 to<br>20-11-2021) | Topic Continued after taking queries from previous lecture                         |
|                                    | Conversion of private into public company & vice versa (Revision)                  |
| 8<br>(22-11-2021 to<br>27-11-2021) | Promotion and incorporation of companies: Basic Concepts                           |
|                                    | Promotors: legal position, duty, liability and remuneration                        |
|                                    | Class Test   |
| 9<br>(29-11-2021 to<br>4-12-2021)  | Topic Continued after taking queries from previous lecture                         |
|                                    | Company and pre-incorporation contracts  |
|                                    | Incorporation procedure  |
| 10<br>(6-12-2021 to<br>11-12-2021) | Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses |
|                                    | Class Activity (Group Discussion/Presentation/Role Playing/Group activity          |
| 11                                 |  |
| (13-12-2021to                      |  |
| 19-12-2021()                       | Contents of Articles of Association  |
|                                    | Model forms and alteration in Articles of Association                              |
|                                    |  |

| 12<br>(20-12-2021 to<br>24-12-2021) | Doctrine of indoor management  Doctrine of Constructive notice  Class Test   |
|-------------------------------------|--|
| 13<br>(27-12-2021 to<br>1-1-2022)   | Meaning of Prospectus  Contents and formalities of prospectus  Abridged prospectus  Deemed prospectus  |
| (3-01-2022 to<br>8-01-2022)         | Red herring & shelf prospectus  Misstatement and remedies  Liabilities for misstatements  Class Activity (Group Discussion/Presentation/Role Playing/Group activity) |
| 15<br>(10-01-2022 to<br>15-01-2022) | Revision and Class Test  |
| 16<br>(17-01-2022 to<br>22-01-2022) | Types of Share Capital Issue and allotment of shares and debentures  |
| 17<br>(24-01-2022 to<br>29-01-2022) | Share Certificate Share warrant Reduction of share capital   |

|                               | Buy-back of shares                               |
|-------------------------------|--|
| 18                            |  |
| (31-01-2022 to 05-02-2022)    | Transfer & transmission of shares and debentures |
| 03-02-2022)                   | Class Test                                       |
| 19                            |  |
| (07-02-2022 to                | Depository system                                |
| 12-02-2022)                   | Borrowing powers and debentures                  |
|                               |  |
|                               | Class Test                                       |
|                               |  |
| 20                            |  |
| (14-02-2022 to<br>19-02-2022) | Revision   |
| 21                            |  |
| (21-02-2022 to<br>22-02-2022) | Revision   |
|                               |  |

### DYAL SINGH COLLEGE, KARNAL Lesson Plan (2021-22)

Class and Section: B. Com 3rd Semester
Subject: Indian Financial System

| Week                                  |   |
|---------------------------------------|---|
| Week 1 (1/10/2021)                    | Orientation of the students Introduction to Indian financial System           |
| Week 2<br>(4/10/2021 to<br>9/10/2021) | Nature and role of financial System Financial System and Economic Development |

| Week 3         | Financial Markets                                  |
|----------------|--|
|                |  |
| (11/10/2021 to | Financial Instruments                              |
| 16/10/2021)    | 7  |
| Week 4         | Instruments of Money Market                        |
| (18/10/2021 to | Functions of Money Market                          |
| 23/10/2021)    | Class (Group Discussion and Presentation)          |
| Week 5         | Primary Market                                     |
|                | Secondary Market                                   |
| (25/10/2021 to |  |
| 30/10/2021)    |  |
| Week 6         | Depository System                                  |
| (1/11/2021 to  | NSDL   |
| 6/11/2021)     | CDSL   |
| Week 7         | Test   |
| (8/11/2021 to  |  |
| 13/11/2021)    |  |
|                | D d coppy  |
| Week 8         | Formation of SEBI                                  |
| (15/11/2021 to | Recent Developments                                |
| 20/11/2021)    |  |
| Week 9         | Debt Market  |
| (22/11/2021 to | Presentations                                      |
| 27/11/2021)    |  |
| Week 10        | Revision   |
| (29/11/2021 to | Revision   |
| 4/12/2021      |  |
| Week 11        | Reserve Bank of India                              |
| (6/12/2021 to  | Credit Creation                                    |
| 11/12/2021     | Credit Creation                                    |
| 11/12/2021)    |  |
| Week 12        | Methods Of Credit Control                          |
| (13/12/2021 to |  |
| ` ' '          | Revision of above topics                           |
| 18/12/2021)    |  |
| W1-10          | To a 4   |
| Week 13        | Test   |
| (20/12/2021 to |  |
| 24/12/2021     |  |
| Week 14        | Commercial Banking in India                        |
| (27/12/2021 to | Recent Developments in Commercial Banking in India |
| 1/1/2022)      | 2 ovolopinomo in commorcial Balling in mala        |
| -, -, -, -, -, |  |

| Week 15<br>(3/1/2022 to<br>8/1/2022)   | Revision  |
|--|---|
| Week 16<br>(10/1/2022 to<br>15/1/2022) | Problem of Non-performing Assets in Commercial Banks            |
| Week 17<br>(17/1/2022 to<br>22/1/2022) | Payment Banks<br>E-banking in India                             |
| Week 18<br>(24/1/2022 to<br>29/1/2022) | Test  |
| Week 19<br>(31/1/2022 to<br>5/2/2022)  | Development Banks   |
| Week 20<br>(7/2/2022 to<br>12/2/2022)  | Payment Banks and E-Banking<br>(Group discussion /presentation) |
| Week 21<br>(14/2/2022 to<br>19/2/2022) | Revision  |
| Week 22<br>(21/2/2022 to<br>22/2/2022) | Revision  |

Session: 2021-22 Lesson Plan

Class and Section: B.Com Semester 3rd

**Subject: Rural Marketing** 

| Week        | Topics                          |
|-------------|---------------------------------|
| 1           | Orientation of the students     |
| (1-10-2021) | Introduction to Rural Marketing |

|                                | Topic 1- Introduction (Topic continued)   |
|--------------------------------|---|
| 2<br>(4-10-21 to               | Meaning, Nature, Characteristics and Opportunities of Rural Marketing   |
| 9-10-21)                       | Rural Marketing in India  |
|                                | Kurai iviai keting in mula  |
| 3                              |   |
| (11-10-21 to<br>16-10-21)      | Activity Class (group discussion/presentation/role playing/group activity)                                      |
| 4                              | Topic 1- Revision   |
| (18-10-21 to                   |   |
| 23-10-21)                      | Socio-cultural, economic, demographic, technological and other environmental factors affecting Rural Marketing. |
| 5                              | Test  |
| (25-10-2021 to 30-10-<br>2021) | Topic 2- Rural Consumer Behaviour   |
| (31-10-2021 to 7-11-           | Diwali Vocations  |
| 2021)                          |   |
| 6<br>(08-11-2021 to 13-10-     | Topic 3-Segmentation of Rural Market  |
| 2021)                          | Activity Class- (Group Discussion/Presentation/case study/Group Activity)                                       |
|                                |   |
| 7                              | Tonic 2. Commentation of Dural Market (Contd.)  |
| (15-11-2021 to 20-11-<br>2021) | Topic 3- Segmentation of Rural Market (Contd)  Topic Continued after taking queries from previous lecture       |
|                                |   |
| 8                              | Topic 4- Rural Marketing Mix  |
| (22-11-2021 to 27-11-<br>2021) | Class Test  |
| 9                              | Presentation and Revision   |
| (29-11-2021 to 4-12-<br>2021)  |   |
| 2021)                          |   |
| 10<br>(6-12-2021 to 11-12-     | Topic 5- Difference in Rural and Urban market   |
| 2021)                          | Problems in Rural Marketing   |
| ,                              | Topic Continued after taking queries from previous lecture  |
| 11                             | Topic 6- Strategies for Rural Marketing   |
| (13-12-2021to 19-12-           | Activity Class- (Group Discussion/Presentation/case study/Group Activity)                                       |
| 2021)                          |   |
| [                              |   |

| 12<br>(20-12-2021 to 24-12-          | Topic 6- Product planning, pricing, promotion and management of distribution channel for marketing of durables and non-durables in rural |
|--------------------------------------|--|
| 2021)                                | areas  |
|                                      | Topic Continued after taking queries from previous lecture   |
| 13<br>(27-12-2021 to 1-1-<br>2022)   | Topic 6- Planning and organising personal selling in rural market  |
| 14<br>(3-01-2022 to 8-01-<br>2022)   | Revision of Topics (5 and 6)   |
| 15<br>(10-01-2022 to 15-01-<br>2022) | Topic 7- Innovation in Rural Market  |
| 16<br>(17-01-2022 to 22-01-<br>2022) | Topic 8- E-commerce in Rural Market  Class Tests   |
| 17                                   | Topic 8- E-Choupal and other similar initiatives in rural market   |
| (24-01-2022 to 29-01-<br>2022)       | Activity Class- (Group Discussion/Presentation/case study/Group Activity)  |
| 18<br>(31-01-2022 to 05-02-<br>2022) | Presentation and revision of chapter 1   |
| 19<br>(07-02-2022 to 12-02-<br>2022) | Revision and Tests   |
| <b>20</b> (14-02-2022 to 19-02-2022) | Revision and Tests   |
| 21<br>(21-02-2022 to 22-02-<br>2022) | Revision and Tests   |

Session: 2021-22 Lesson Plan

Class and Section: B.Com(Hons.) Semester 3rd

**Subject: Foreign Trade of India** 

| Week                                | Topics  |
|-------------------------------------|---|
| 1<br>(1-10-2021)                    | Orientation of the students Topic 1 – Overview of India's Foreign Trade   |
| 2<br>(4-10-21 to<br>9-10-21)        | Topic 1 – India's Foreign Trade: Trends and Composition   |
| 3<br>(11-10-21 to<br>16-10-21)      | Topic 2 – Direction of Foreign Trade Activity Class (group discussion/presentation/role playing/group activity)           |
| 4<br>(18-10-21 to<br>23-10-21)      | Topic 3 – Balance of Payments<br>Class Test   |
| 5<br>(25-10-2021 to 30-10-<br>2021) | Topic 4 – World Trade Organization Activity Class (group discussion/presentation/role playing/group activity /case study) |
| (31-10-2021 to 7-11-<br>2021)       | Diwali Vocations  |
| 6<br>(08-11-2021 to 13-10-<br>2021) | Topic 5 – Foreign Market Selection  |
| 7<br>(15-11-2021 to 20-11-<br>2021) | Topic 6 – Foreign Market Entry Modes  Test of World Trade Organization  |
| 8<br>(22-11-2021 to 27-11-<br>2021) | Topic 7 – International Product Planning  Activity Class (group discussion/presentation/role playing/group activity)      |
| 9<br>(29-11-2021 to 4-12-<br>2021)  | Topic 8 – International Product Life Cycle  |

| 10                                   |  |
|--------------------------------------|--|
| (6-12-2021 to 11-12-<br>2021)        | Topic 9 – Export Procedures and Documentation Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 11<br>(13-12-2021to 19-12-<br>2021)  | Topic 10 – Incoterms/International Price Quotations  |
| 2021)                                | Test of Foreign Market Entry Modes   |
| 12<br>(20-12-2021 to 24-12-<br>2021) | Topic 11 – Methods of International Payment  |
|                                      | Test of Foreign Market Entry Modes   |
| 13<br>(27-12-2021 to 1-1-<br>2022    | Topic 12 – Foreign Trade Policy  |
| 14<br>(3-01-2022 to 8-01-<br>2022)   | Topic 13 – Special Economic Zones (SEZs)   |
| 15<br>(10-01-2022 to 15-01-<br>2022) | Topic 14 – Export Oriented Units (EOUs) Class test   |
| 16<br>(17-01-2022 to 22-01-<br>2022) | Topic 15 – Export Houses and Trading Houses  |
| 17<br>(24-01-2022 to 29-01-<br>2022) | Topic 16 – World Bank  |
| 18<br>(31-01-2022 to 05-02-<br>2022) | Topic 17 – International Monetary Fund (IMF) Activity Class (group discussion/presentation/role playing/group activity /case study)  |
| 19<br>(07-02-2022 to 12-02-<br>2022) | Revision and Tests   |
| <b>20</b> (14-02-2022 to 19-02-2022) | Revision and Tests   |
| 21<br>(21-02-2022 to 22-02-<br>2022) | Revision and Tests   |

Session: 2021-22 Lesson Plan

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

**Subject: INCOME TAX LAW** 

| Week                                | Topics  |
|-------------------------------------|---|
| <b>1</b> (1-10-2021)                | Orientation of the students Basic Concepts of Income Tax Law  |
| 2<br>(4-10-21 to<br>9-10-21)        | Topic 1- Assessment procedure Topic -2 Assessment under section 143(1) Topic 3 -Regular assessment under section 143(2) Class Activity (group discussion/presentation/role playing/group activity)                    |
| <b>3</b> (11-10-21 to 16-10-21)     | Topic -4 Best judgement assessment<br>Class test  |
| 4<br>(18-10-21 to<br>23-10-21)      | Presentation and group discussion   |
| <b>5</b> (25-10-2021 to 30-10-2021) | Topic 5- Income escaping assessment under section 148  Topic 6Issue of notice where income has escaped assessment and time limit for notice Class Activity- (Group Discussion/Presentation/case study/Group Activity) |
| (31-10-2021 to<br>7-11-2021)        | Diwali Vacations  |
| 6<br>(08-11-2021 to<br>13-10-2021)  | Topic 7- Test Topic 8-Time limit for completion of assessment and reassessment Topic Continued after taking queries from previous lecture   |
| <b>7</b> (15-11-2021 to 20-11-2021) | Class test Topic 9- Return of Income  |
| 8<br>(22-11-2021 to<br>27-11-2021)  | Topic 10- Persons liable to file return Topic 11- Return of loss Topic 12 -Revision and test Topic Continued after taking queries from previous lecture   |

| 9                                 | Topic 13- Belated Return filing   |
|-----------------------------------|---|
| (29-11-2021 to                    | Topic 14-Revised return   |
| 4-12-2021 (0                      | Activity Class- (Group Discussion/Presentation/case study/Group Activity)   |
| 10                                | Topic 15- Defective return  |
| (6-12-2021 to                     | Topic 16-E-filing of return   |
| 11-12-2021)                       | Topic Continued after taking queries from previous lecture  |
| 11                                | Group activity  |
| (13-12-2021to                     | Topic 17- Filing of ITR (Income tax return) Problem Solving Session   |
| 19-12-2021)<br><b>12</b>          | -   |
| (20-12-2021 to                    | Topic 18- Penalty Topic 19-Filing of ITR (Income tax return)  |
| 24-12-2021)                       | Problem Solving Session   |
|                                   | Topic 20- Offences and Prosecutions   |
| 13<br>(27-12-2021 to<br>1-1-2022) | Revision and Class Test   |
| <b>14</b> (3-01-2022 to 8-        | Topic 21- Appeals to Income tax authority Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 01-2022)                          |   |
| 15                                | Topic 22- Post assessment procedure   |
| (10-01-2022 to                    | Refund- Who can claim and time limit for claming refund   |
| 15-01-2022)                       | Problem solving session   |
| 16                                | Topic 23- Refund on Appeal  |
| (17-01-2022 to                    | Interest on Appeal  |
| 22-01-2022)                       | Class Test  |
| 17                                | Revision and doubt session  |
| (24-01-2022 to<br>29-01-2022)     |   |
| 18                                | Revision and doubt session  |
| (31-01-2022 to 05-02-2022)        |   |
| 33 32 2022,                       |   |

| 19<br>(07-02-2022 to<br>12-02-2022) | Revision and doubt session |
|-------------------------------------|----------------------------|
| 20<br>(14-02-2022 to<br>19-02-2022) | Revision and doubt session |
| 21<br>(21-02-2022 to<br>22-02-2022) | Revision and doubt session |

# **DYAL SINGH COLLEGE, KARNAL Lesson Plan (2021-22)**

Class: B.com 3rd sem
Subject: GST

| Week                                     | Topics   |
|--|--|
| 1<br>(1-10-2021 T0<br>2-10-2022 <b>)</b> | Topic 1 - GST – Introduction   |
| 2<br>(4-10-21 to<br>9-10-21)             | Topic - 1 Accounts and Record (After taking queries from previous lecture)  Activity Class (Class discussion on GST impact on Economy) |
| <b>3</b><br>(11-10-21 to<br>16-10-21)    | Topic 2 - Various returns to be filled under GST   |

| 1                                   |  |
|-------------------------------------|--|
| 4<br>(18-10-21 to<br>23-10-21)      | Topic 2 – Various returns to be filled under GST (Topic Continued after taking queries from previous lecture) Class Test |
| 5<br>(25-10-2021 to<br>30-10-2021)  | Class Test, Presentation, Group Discussion   |
| (31-10-2021 to<br>7-11-2021)        | Diwali Vocations   |
| 6<br>(08-11-2021 to<br>13-10-2021)  | Discussion on previous lecture/Class test/ Group Discussion/ Presentation  |
| 7<br>(15-11-2021 to<br>20-11-2021)  | Topic 3 – Payment of Tax Activity (Class Discussion/case study)  |
| 8<br>(22-11-2021 to<br>27-11-2021)  | Topic 3 – Payment of Tax (Topic Continued after taking queries from previous lecture) Class Test                         |
| 9<br>(29-11-2021 to<br>4-12-2021)   | Topic 4 – Reverse Charge Mechanism (RCM)  Activity (Presentation/Group Discussion)                                       |
| 10<br>(6-12-2021 to<br>11-12-2021)  | Topic 4 – Reverse Charge Mechanism (RCM) (Topic Continued after taking queries from previous lecture) Class Test         |
| 11<br>(13-12-2021to<br>19-12-2021)  | Topic 5 – Interest Provision On Delayed Payment (After taking a queries on previous chapter)                             |
| 12<br>(20-12-2021 to<br>24-12-2021) | Discussion on previous Chapter/Class test/ Group Discussion/ Presentations   |
| 13<br>(27-12-2021 to<br>1-1-2022)   | Topic 6 – Assessment   |

| 14                            | Topic 6 – Assessment   |
|-------------------------------|--|
| (3-01-2022 to                 | (Topic Continued after taking queries from previous lecture) Class Test                                    |
| 8-01-2022)                    | Activity (Group Discussion/ presentations)   |
|                               | ν, (ε ε ε μ  |
| 15                            | T T. A   |
| (10-01-2022 to<br>15-01-2022) | Topic 7 Audit Class Test   |
| 16                            | Topic 8 – Inspection   |
| (17-01-2022 to                | (After taking query of previous Chapter)   |
| 22-01-2022)                   | (Group Discussion/ Presentations)  |
|                               |  |
| 17                            | Topic 8 – Inspection   |
| (24-01-2022 to                | (Topic Continued after taking queries from previous lecture)   |
| 29-01-2022)                   | Class Test Activity (Group Discussion/ Presentation/Quiz)  |
| 18                            | Topic 9 – Offences and Penality  |
| (31-01-2022 to                | Activity (Presentation/ Group Discussion)  |
| 05-02-2022)                   |  |
| 19                            | Topic 10 – Offences and Penality   |
| (07-02-2022 to<br>12-02-2022) | (Topic Continued after taking queries from previous lecture) Activity (Presentation/Group Discussion/Quiz) |
| 12 02 2022)                   | Class Test   |
|                               |  |
| 20                            | Revision   |
| (14-02-2022 to<br>19-02-2022) |  |
| 21                            | Revision   |
| (21-02-2022 to                |  |
| 22-02-2022)                   |  |

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

# Lesson Plan B.COM 4thSEM 2021-2022

### Lesson Plan Session: 2021-22

Class and Section: B. Com Semester-4<sup>th</sup>
Subject: Corporate Accounting - II

| Week                                 | Topics   |
|--------------------------------------|--|
| 1<br>(01-04-2022 to 02-04-<br>2022)  | introduction to valuation of goodwill and explaining the topic                                 |
| 2<br>(04-04-2022 to 09-04-<br>2022)  | test of valuation of goodwill introduction to different kinds of shares and their benefits     |
| 3<br>(11-04-2022 to 16-04-<br>2022)  | concept of valuation of shares, its calculation based on simple problems                       |
| 4<br>(18-04-2022 to 23-04-<br>2022)  | test of valuation of shares introduction of holding companies and balance sheet of a company   |
| 5                                    | accounts of holding companies  |
| (25-04-2022 to 30-04-<br>2022)       |  |
| 6<br>(02-05-2022 to 07-05-<br>2022)  | preparation of consolidated balance sheet  |
| 7<br>(09-05-2022 to 14-05-<br>2022)  | preparation of consolidated balance sheet along with one subsidiary company                    |
| 8<br>(16-05-2022 to 21-05-<br>2022)  | accounts of holding company along with the relevant provisions of accounting standard 21.      |
| 9<br>(23-05-2022 to 28-05-<br>2022)  | doubt session test of holding company. introduction to banking organizations.                  |
| 10<br>(30-05-2022 to 04-06-<br>2022) | accounts of banking organizations with practical questions introduction to insurance companies |
| 11<br>(06-06-2022 to 11-06-<br>2022) | accounts of insurance companies  |

| 12                    | liquidation of companies - theory and practical |
|-----------------------|---|
| (13-06-2022 to 18-06- |   |
| 2022)                 |   |
|                       |   |
| 13                    | doubt solving session                           |
|                       | test of full syllabus                           |
| (20-06-2022 to 25-06- |   |
| 2022)                 |   |
|                       |   |

# DYAL SINGH COLLEGE, KARNAL Lesson Plan(2021-22)

Class: B.Com 4<sup>th</sup> Semester
Subject: Business Statistics - II

| Week                               | Topics   |
|------------------------------------|--|
| 1<br>(01-04-2022 to<br>02-04-2022) | Topic 1: Simple Correlation – Introduction   |
| 2<br>(04-04-2022 to<br>09-04-2022) | Topic 1: Simple Correlation (Karl Pearson's Coefficient of Correlation)                              |
| 3<br>(11-04-2022 to<br>16-04-2022) | Class Test Topic 1: Simple Correlation (Rank Correlation)  |
| 4<br>(18-04-2022 to<br>23-04-2022) | Topic 1: Simple Correlation (Concurrent Deviation Method, Probable and Standard Error) Class Test    |
| 5<br>(25-04-2022 to<br>30-04-2022) | Topic 2: Regression Analysis   |
| 6<br>(02-05-2022 to<br>07-05-2022) | Topic 2: Regression Analysis (Topic Continued after taking queries from previous lecture)            |
| 7<br>(09-05-2022 to<br>14-05-2022) | Class Test Topic 2: Regression Analysis (Topic Continued after taking queries from previous lecture) |

| 8<br>(16-05-2022 to<br>21-05-2022)  | Class Test Topic 3: Probability - I   |
|-------------------------------------|---|
| 9<br>(23-05-2022 to<br>28-05-2022)  | Topic 3: Probability - I (Topic Continued after taking queries from previous lecture)                             |
| 10<br>(30-05-2022 to<br>04-06-2022) | Class Test Topic 3: Probability - I (Topic Continued after taking queries from previous lecture)                  |
| 11<br>(06-06-2022 to<br>12-06-2022) | Topic 4: Probability - II (Bays' Theorem) (Topic Continued after taking queries from previous lecture) Class Test |
| 12<br>(13-06-2022 to<br>18-06-2022) | Topic 5: Probability Distributions - I (Binomial Distribution) Class Test   |
| 13<br>(20-06-2022 to<br>25-06-2022) | Topic 6: Probability Distributions - II (Poisson Distribution) Class Test   |
| 14<br>(27-06-2022 to<br>02-07-2022) | Topic 7: Probability Distributions - III (Normal Distribution) Class Test   |
| 15<br>(03-07-2022 to<br>09-07-2022) | Revision and Tests  |

Lesson Plan Session: 2021-22

Class and Section: B. Com Semester-4<sup>th</sup>

Subject: Business Laws-II

| Week | Topics   |
|------|--|
| 1    | introduction to negotiable act 1881 its features and its types |

| (01-04-2022 to 02-04-<br>2022)       |  |
|--------------------------------------|--|
| 2<br>(04-04-2022 to 09-04-<br>2022)  | negotiation, crossing and dishonor and discharge of of negotiable instruments  |
| 3<br>(11-04-2022 to 16-04-<br>2022)  | indian partnership act, 1932<br>nature of firms, duties and rights of partners   |
| 4<br>(18-04-2022 to 23-04-<br>2022)  | relation of partners to third parties, liabilities of firm and partner, minor  |
| 5<br>(25-04-2022 to 30-04-<br>2022)  | reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms and effects of non registration. |
| 6<br>(02-05-2022 to 07-05-<br>2022)  | limited lability partnership act, 2008 its meaning and characteristics   |
| 7<br>(09-05-2022 to 14-05-<br>2022)  | incorporation of LLP, partners and the liability of LLP and partners.  |
| 8<br>(16-05-2022 to 21-05-<br>2022)  | accounts audit and taxation of LLPs conversion to LLP from private co./ firm/unlisted company  |
| 9<br>(23-05-2022 to 28-05-<br>2022)  | winding up and dissolution of LLP.   |
| 10<br>(30-05-2022 to 04-06-<br>2022) | Information technology act 2000. its purpose, digital signature and electronic governance  |
| 11<br>(06-06-2022 to 11-06-<br>2022) | acknowledgement and dispatch of electronic records certifying digital signature  |
| 12<br>(13-06-2022 to 18-06-<br>2022) | penalties and other provisions   |
| 13<br>(20-06-2022 to 25-06-<br>2022) | Right to information act, 2005 important provisions of RTI act, 2005 revision and test   |

### Dyal Singh College, Karnal Session: 2021-22 Lesson Plan

Class: B.com, Semester 4

Subject: BC 404 (Company Law- II)

| 1 (01-04-2022 to 02-04-2022)  | Week           | Topics   |
|---|----------------|--|
| O2-04-2022)  Company management and administration  Legal position of Directors  Qualification and Appointment of Directors  Removal of Directors Powers of Directors Duties & liabilities of directors  Managerial Remuneration  Key Management Personnel: Managing Director, Whole Time Director, Manager  Company Secretary: Role, appointment, duties, liabilities, rights and dismissal  Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  Meetings: kinds of meetings, requisites of a valid meeting  Meetings: kinds of meetings, requisites of a valid meeting  Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes & Proxy  Dividend; accounts of companies; audit & auditors  Prevention of oppression & mismanagement  Prevention of oppression & mismanagement | _              |  |
| 2 (04-04-2022 to 09-04-2022) Qualification and Appointment of Directors  Removal of Directors  3 (11-04-2022 to 16-04-2022)  4 (18-04-2022)  4 (18-04-2022)  Managerial Remuneration  Key Management Personnel: Managing Director, Whole Time Director, Manager  5 (25-04-2022)  Company Secretary: Role, appointment, duties, liabilities, rights and dismissal  Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  6 (02-05-2022 to 07-05-2022)  7 (09-05-2022 to 14-05-2022)  Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes & Proxy  8 (16-05-2022 to 21-05-2022)  9 (23-05-2022 to 21-05-2022)  9 (23-05-2022 to 28-05-2022)  Prevention of oppression & mismanagement  | •              | ·  |
| (04-04-2022) to 09-04-2022) Qualification and Appointment of Directors  Removal of Directors Powers of Directors Duties & liabilities of directors Duties & liabilities of directors  A (18-04-2022) Key Management Personnel: Managing Director, Whole Time Director, Manager  Company Secretary: Role, appointment, duties, liabilities, rights and dismissal  Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  Meetings: kinds of meetings, requisites of a valid meeting  Meetings: kinds of meetings, requisites of a valid meeting  Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes & Proxy  Dividend; accounts of companies; audit & auditors  Prevention of oppression & mismanagement  Prevention of oppression & mismanagement  | 02-04-2022)    | Company management and administration  |
| O9-04-2022) Qualification and Appointment of Directors Removal of Directors Powers of Directors Duties & liabilities of directors  4 (18-04-2022) Key Management Personnel: Managing Director, Whole Time Director, Manager  5 (25-04-2022) Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  6 (02-05-2022) Meetings: kinds of meetings, requisites of a valid meeting  7 (09-05-2022) Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes & Proxy  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022)  9 (23-05-2022 to 28-05-2022)  Prevention of oppression & mismanagement   | _              | Legal position of Directors  |
| Removal of Directors Powers of Directors Duties & liabilities of directors  4 (18-04-2022)  Key Management Personnel: Managing Director, Whole Time Director, Manager  5 (25-04-2022)  Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  Meetings: kinds of meetings, requisites of a valid meeting  7 (09-05-2022)  7 Authority, notice & agenda, quorum, chairperson & conduct of meeting (16-05-2022)  8 Dividend; accounts of companies; audit & auditors  (16-05-2022)  9 (23-05-2022)  Prevention of oppression & mismanagement  Prevention of oppression & mismanagement   | 1 '            | Qualification and Appointment of Directors   |
| Company Secretary: Role, appointment, duties, liabilities, rights and dismissal Class Activity (Group Discussion/Presentation/Role Playing/Group activity)    Meetings: kinds of meetings, requisites of a valid meeting Resolutions Minutes & Proxy    Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes & Proxy    Box Dividend; accounts of companies; audit & auditors   | -              |  |
| 16-04-2022) Duties & liabilities of directors  4 (18-04-2022 to 23-04-2022) Key Management Personnel: Managing Director, Whole Time Director, Manager  5 (25-04-2022 to 30-04-2022) Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  6 (02-05-2022 to 07-05-2022)  7 (09-05-2022 to 14-05-2022)  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022 to 21-05-2022)  9 (23-05-2022 to 28-05-2022)  Prevention of oppression & mismanagement   |                |  |
| 4 (18-04-2022 to 23-04-2022) Key Management Personnel: Managing Director, Whole Time Director, Manager  5 (25-04-2022 to 30-04-2022) Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  6 (02-05-2022 to 07-05-2022)  7 (09-05-2022 to 14-05-2022)  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022 to 21-05-2022)  9 Prevention of oppression & mismanagement  | •              | Duties & liabilities of directors  |
| (18-04-2022 to 23-04-2022)  Key Management Personnel: Managing Director, Whole Time Director, Manager  5  | •              | Managerial Remuneration  |
| 5 Company Secretary: Role, appointment, duties, liabilities, rights and dismissal (25-04-2022 to 30-04-2022)  6 (02-05-2022 to 07-05-2022)  7 (09-05-2022 to 14-05-2022)  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022)  9 (23-05-2022 to 28-05-2022)  Prevention of oppression & mismanagement   | (18-04-2022 to | , and the second |
| Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  6 (02-05-2022 to 07-05-2022)  7 (09-05-2022 to 14-05-2022)  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022 to 21-05-2022)  9 (23-05-2022 to 28-05-2022)  Prevention of oppression & mismanagement   | 23-04-2022)    | Key Management Personnel: Managing Director, Whole Time Director, Manager  |
| Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  6 (02-05-2022 to 07-05-2022)  7 (09-05-2022 to 14-05-2022)  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022 to 21-05-2022)  9 (23-05-2022 to 28-05-2022)  Prevention of oppression & mismanagement   |                |  |
| Class Activity (Group Discussion/Presentation/Role Playing/Group activity)  6 (02-05-2022 to 07-05-2022)  7 Authority, notice & agenda, quorum, chairperson & conduct of meeting (09-05-2022 to 14-05-2022)  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022)  9 Prevention of oppression & mismanagement  (23-05-2022 to 28-05-2022)  | 5              | Company Secretary: Role, appointment, duties, liabilities, rights and dismissal  |
| 6 (02-05-2022 to 07-05-2022)  7 Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes & Proxy  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022)  9 Prevention of oppression & mismanagement  (23-05-2022)  Prevention of oppression & mismanagement   | (25-04-2022 to |  |
| (02-05-2022)  7   | 30-04-2022)    | Class Activity (Group Discussion/Presentation/Role Playing/Group activity)   |
| 7 Authority, notice & agenda, quorum, chairperson & conduct of meeting (09-05-2022 to 14-05-2022) Minutes & Proxy  8 Dividend; accounts of companies; audit & auditors (16-05-2022 to 21-05-2022)  9 Prevention of oppression & mismanagement (23-05-2022 to 28-05-2022)  | 6              | Meetings: kinds of meetings, requisites of a valid meeting   |
| Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes & Proxy  Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022)  Prevention of oppression & mismanagement  (23-05-2022 to 28-05-2022)   | ,              |  |
| (09-05-2022 to 14-05-2022)  Resolutions Minutes & Proxy  Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022)  Prevention of oppression & mismanagement  (23-05-2022 to 28-05-2022)  | -              | A the strength of a contract o |
| 14-05-2022) Minutes & Proxy  8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022)  9 Prevention of oppression & mismanagement  (23-05-2022 to 28-05-2022)  | 1              |  |
| 8 Dividend; accounts of companies; audit & auditors  (16-05-2022 to 21-05-2022)  9 Prevention of oppression & mismanagement  (23-05-2022 to 28-05-2022)   | •              |  |
| (16-05-2022 to 21-05-2022)  9 Prevention of oppression & mismanagement (23-05-2022 to 28-05-2022)   |                | ·  |
| 21-05-2022)  9  | 0              | Dividend, accounts of companies, addit & additors  |
| 9 Prevention of oppression & mismanagement (23-05-2022 to 28-05-2022)   | •              |  |
| (23-05-2022 to 28-05-2022)  | 21-05-2022)    |  |
| 28-05-2022)   | 9              | Prevention of oppression & mismanagement   |
|   | ,              |  |
| 10 Compromise, Arrangement, Reconstruction and Amalgamation   |                |  |
|   | 10             | Compromise, Arrangement, Reconstruction and Amalgamation   |

| (30-05-2022 to<br>04-06-2022) |  |
|-------------------------------|--|
| 11                            | Meaning of Winding up                    |
| (06-06-2022 to                | Modes of winding up                      |
| 12-06-2022)                   |  |
| 12                            | Procedure and Consequences of winding up |
| (13-06-2022 to<br>18-06-2022) |  |
| 13                            | Class Test and Revision                  |
| (20-06-2022 to<br>25-06-2022) |  |

### Lesson Plan 2021-22

Class and Section: B. Com 4th Semester

Subject: Computerized Accounting System

| WEEKS                          | Topics  |
|--------------------------------|---|
| 1                              | Orientation of the students                                   |
| (1/4/2022 to 2/4/2022)         | Introduction to Tally   |
| 2                              | Creation of Company-Licensing ,Tally Vault , Security Control |
| (4/4/2022 to 9/4/2022)         |   |
| 3                              | Splitting Company Data, Backup and restore                    |
| (11/4/022 to 16/2/2022)        |   |
| 4                              | Voucher entry   |
| (18/4/2022<br>to<br>23/4/2022) | Test  |

| 5                          | Accounting –Budget                       |
|----------------------------|--|
| (25/4/2022                 |  |
| to                         |  |
| 30/4/2022)                 |  |
| 6                          | Test and revision                        |
| (2/5/2022 to 7/5/2022)     |  |
| 7                          | Accounting – Cost centre                 |
| (9/5/2022 to 14/5/2022)    |  |
| 8                          | Currency- Debit Note and Credit Note     |
| (16/5/2022                 |  |
| to<br>21/5/2022)           |  |
| 9                          | Practicals on Debit note and credit note |
| (23/5/2022                 |  |
| to 28/5/2022)              |  |
|                            |  |
| 10                         | Interest calculation                     |
| (30/5/2022<br>to 4/6/4022) |  |
|                            |  |
| 11                         | Balance Sheet and Profit and loss        |
| (6/6/2022 to 11/6/2022)    | Practicals                               |
| 12                         | Introduction to payroll                  |
| (13/6/2022                 |  |
| to 18/6/2022)              |  |
|                            |  |
| 13                         | Payroll Masters                          |
| (20/6/2022                 | Advanced Payroll Transactions            |
| to<br>25/6/2022)           | Revision                                 |

### Lesson Plan Session: 2021-22

### Class and Section: B. Com Semester-4<sup>th</sup>

**Subject: Advertising** 

| Subject: Advertising                 |   |  |
|--------------------------------------|---|--|
| Week                                 | Topics  |  |
| 1<br>(01-04-2022 to 02-04-<br>2022)  | Topic 1 – Advertising: Meaning, Scope and functions   |  |
| 2<br>(04-04-2022 to 09-04-<br>2022)  | Topic 2 – Promotion mix and advertising Activity Class (group discussion/presentation/role playing/group activity /case study)  |  |
| 3<br>(11-04-2022 to 16-04-<br>2022)  | Topic 3 – Advertising Process Topic 4- Communication process  |  |
| 4<br>(18-04-2022 to 23-04-<br>2022)  | Topic 5 – Types of advertising Class Test   |  |
| 5                                    | Topic 6 – Economic and social aspect of advertising   |  |
| (25-04-2022 to 30-04-<br>2022)       | Topic 7 – Legal and ethical aspects of advertising Activity Class (group discussion/presentation/role playing/group activity /case study)                                 |  |
| 6<br>(02-05-2022 to 07-05-<br>2022)  | Topic 8 – Advertising objectives and DAGMAR Approach Topic 9 – Advertising Budget Class Test  |  |
| 7<br>(09-05-2022 to 14-05-<br>2022)  | Topic 10 – Creative aspect of advertising  Topic 11 – Types of advertising media  Activity Class (group discussion/presentation/role playing/group activity  /case study) |  |
| 8<br>(16-05-2022 to 21-05-<br>2022)  | Topic 12 – Media planning and scheduling Topic 13 – Advertising agency and its role Class Test  |  |
| 9<br>(23-05-2022 to 28-05-<br>2022)  | Topic 14 – Client agency relationship and advertising department Class test   |  |
| 10<br>(30-05-2022 to 04-06-<br>2022) | Topic 15 – Advertising and consumer behaviour Activity Class (group discussion/presentation/role playing/group activity /case study                                       |  |

| 11<br>(06-06-2022 to 11-06-<br>2022) | Topic 16- Measuring advertising effectiveness |
|--------------------------------------|---|
| 12<br>(13-06-2022 to 18-06-<br>2022) | Revision and Tests                            |
| 13<br>(20-06-2022 to 25-06-<br>2022) | Revision and Tests                            |

Lesson Plan Session: 2021-22

Class and Section: B. Com (Hons.) Semester-4<sup>th</sup>
Subject: Entrepreneurship Development

| Week                                | Topics   |
|-------------------------------------|--|
| 1<br>(01-04-2022 to 02-04-<br>2022) | Topic 1 – Entrepreneur: An overview  |
| 2<br>(04-04-2022 to 09-04-<br>2022) | Topic 2 – Entrepreneurship Activity Class (group discussion/presentation/role playing/group activity /case study)  |
| 3<br>(11-04-2022 to 16-04-<br>2022) | Topic 3 – Setting Up of a New Business   |
| 4<br>(18-04-2022 to 23-04-<br>2022) | Topic 4 – Life cycle of new business<br>Class Test   |
| 5<br>(25-04-2022 to 30-04-<br>2022) | Topic 5 – Environmental Factors Affecting A New Business Topic 6 – Project Planning Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 6<br>(02-05-2022 to 07-05-<br>2022) | Topic 6 – Project Planning (Topic Continued after taking queries from previous lecture) Topic 7 – Market and Demand Analysis Class Test                                    |

| 7<br>(09-05-2022 to 14-05-<br>2022)  | Topic 8 – Capital and Project Cost<br>Activity Class (group discussion/presentation/role playing/group activity<br>/case study)                         |
|--------------------------------------|---|
| 8<br>(16-05-2022 to 21-05-<br>2022)  | Topic 9 – Sources of Finance Topic 10 – Profit and Tax Planning Activity Class (group discussion/presentation/role playing/group activity /case study)  |
| 9<br>(23-05-2022 to 28-05-<br>2022)  | Topic 11 – Entrepreneurship and development programs  Topic 12 – Institutional support to Entrepreneurship development  Class Test                      |
| 10<br>(30-05-2022 to 04-06-<br>2022) | Topic 13 – Government Support and Incentives to New Enterprises  Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 11<br>(06-06-2022 to 11-06-<br>2022) | Topic 14 – Start up India Topic 15 – Skill India Activity Class (group discussion/presentation/role playing/group activity /case study                  |
| 12<br>(13-06-2022 to 18-06-<br>2022) | Revision and Tests  |
| 13<br>(20-06-2022 to 25-06-<br>2022) | Revision and Tests  |

Lesson Plan (2021-22)

Class: B.COM 4th Semester

Subject: GST

| Week           | Topics                        |
|----------------|-------------------------------|
| 1              |                               |
| (01-04-2022 to | Topic 1 - Introduction of GST |
| 02-04-2022)    |                               |

| 2                          | Tania 1 Introduction of CCT / Tania Continued of the talling account from         |
|----------------------------|---|
| 2                          | Topic 1 - Introduction of GST (Topic Continued after taking query from previous   |
| (04-04-2022 to             | Chapter)  |
| 09-04-2022)                | Overview and Administration of GST  |
| 3                          | Topic 2 – Haryana Goods and service act 2017                                      |
| (11-04-2022 to             | Introduction  |
| 16-04-2022)                | Taxable Event, Levy and collection, offences and Penalties                        |
|                            | Activity (Group Discussion/Quiz)  |
| 4                          | Topic 2 – Haryana Goods and service act, 2017 (Topic Continued after taking query |
| (18-04-2022 to             | from previous Chapter)  |
| 23-04-2022)                | Input Tax Credit  |
|                            | Registration  |
|                            |   |
| _                          | Activity: Class Test  |
| 5                          | Topic 2 – Haryana Goods and service act, 2017 (Topic Continued after taking query |
| (25-04-2022 to             | from previous Chapter)  |
| 30-04-2022)                | Returns, Assessment and Audit   |
|                            | Activity (Group Discussion/Quiz/Presentations)                                    |
| 6                          | Topic 3 – Integrated Goods and Service Tax Act, 2017                              |
| (02-05-2022 to             | Introduction  |
| 07-05-2022)                | Taxable Event, Levy and collection, offences and Penalties                        |
|                            | Activity (Group Discussion/Quiz/Presentations)                                    |
| 7                          | Topic 3 – Integrated Goods and Service Tax Act, 2017(Topic Continued after taking |
| (09-05-2022 to             | query from previous Chapter)  |
| 14-05-2022)                | Returns, Assessment and Audit   |
|                            | Activity (Group Discussion/Quiz/Presentations)                                    |
| 8                          | Topic 4 – Union Territory Goods and Service Tax Act, 2017                         |
| /16 OF 2022 to             | Introduction  |
| (16-05-2022 to 21-05-2022) | Taxable Event, Levy and collection, offences and Penalties                        |
| 21-05-2022)                | Activity (Group Discussion/Quiz/Presentations)                                    |
| 9                          | Topic 4 – Union Territory Goods and Service Tax Act, 2017 (Topic Continued after  |
| (23-05-2022 to             | taking query from previous Chapter)   |
| 28-05-2022)                | Returns, Assessment and Audit   |
|                            | Activity (Group Discussion/Quiz/Presentations)                                    |
| 10                         | ,   |
|                            | Topic 5 – Goods and Service Tax (Compensation to States) Act, 2017                |
| (30-05-2022 to             | Activity: Class Test/Presentation   |
| 04-06-2022)                |   |
|                            |   |
| 11                         | Topic 5 – Goods and Service Tax (Compensation to States) Act, 2017 (Topic         |
| (06-06-2022 to             | Continued after taking query from previous Chapter)                               |
| 12-06-2022)                |   |
|                            | Activity: Class Test/Presentation   |
| 12                         | Presentations/Class Test/Quiz   |
|                            |   |

| (13-06-2022 to |          |
|----------------|----------|
| 18-06-2022)    |          |
|                |          |
| 13             | Revision |
| (20-06-2022 to |          |
| 25-06-2022)    |          |
|                |          |
|                |          |

Lesson Plan Session: 2021-22

Class and Section: B. Com (Taxation) Semester-4<sup>th</sup>

Subject: Corporate Tax-I

| Week                               | Topics   |
|------------------------------------|--|
| 1<br>(01-04-2022 to<br>02-04-2022) | Topic 1 – Corporate Tax: Introduction  |
| 2<br>(04-04-2022 to<br>09-04-2022) | Topic 2 – Assessment of Companies: Introduction Activity Class (group discussion/presentation/role playing/group activity /case study)                                 |
| 3<br>(11-04-2022 to<br>16-04-2022) | Topic 3 – Assessment of companies: Contd   |
| 4<br>(18-04-2022 to<br>23-04-2022) | Topic 4 – Corporate Taxation- Important definitions Class Test   |
| 5<br>(25-04-2022 to<br>30-04-2022) | Topic 5 –Residential status and incidence of tax Activity Class (group discussion/presentation/role playing/group activity /case study)                                |
| 6<br>(02-05-2022 to<br>07-05-2022) | Topic 5 – Residential status and incidence of tax (Topic Continued after taking queries from previous lecture) Class Test  |
| 7<br>(09-05-2022 to<br>14-05-2022) | Topic 6 – Tax management and Tax evasion Topic 7-Tax avoidance and Tax planning Activity Class (group discussion/presentation/role playing/group activity /case study) |

| 8<br>(16-05-2022 to<br>21-05-2022)  | Topic 8 – Computation of Gross Total Income of companies Activity Class (group discussion/presentation/role playing/group activity /case study)  |
|-------------------------------------|--|
| 9<br>(23-05-2022 to<br>28-05-2022)  | Topic 8 – Computation of Gross Total Income of companies (Contd) Class Test  |
| 10<br>(30-05-2022 to<br>04-06-2022) | Topic 9 – Deductions out of gross total income of companies  Topic 10 – Computation of tax liability  Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 11<br>(06-06-2022 to<br>11-06-2022) | Topic 11 – Minimum alternative tax (MAT) Topic 12- Dividend distribution tax (DDT) Activity Class (group discussion/presentation/role playing/group activity /case study                     |
| 12<br>(13-06-2022 to<br>18-06-2022) | Topic 13- Tax on shipping tonnage income of companies.   |
| 13<br>(20-06-2022 to<br>25-06-2022) | Revision and Tests   |

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

# Lesson Plan B.COM 5th SEM 2021-2022

## **Lesson Plan**

Class: B.Com 5th Semester

**Subject: Cost Accounting (Session 2021-22)** 

| We | Date                      | Topics Cost Accounting (Session 2021-22)  |
|----|---------------------------|---|
| ek | Juic                      |   |
|    | Oct 4-9,                  | Orientation of the students and Introduction of the subject  Nature and Scope of Cost Accounting  |
| 1  | 2021<br>10-Oct-           | Sunday  |
|    | 21                        |   |
| 2  | Oct 11-<br>16,<br>2021    | Cost Concept and classification methods and techniques  |
|    | 17-Oct-<br>21             | Sunday  |
|    | Oct 18-                   | Accounting for Material – I   |
| 3  | 23,                       | Chapter Continued after taking queries from previous lecture Activity Class (presentation/group discussion/role playing/group activity)                       |
|    | 24-Oct-<br>21             | Sunday  |
| 4  | Oct 25-<br>30,<br>2021    | Accounting for Material – II  Problem solving session and Collecting notebooks for checking of numerical  |
| 5  | Oct 31-<br>Nov 7,<br>2021 | Diwali Holidays   |
| 6  | Nov. 8-13 ,<br>2021       | Accounting For Labour   |
|    | 14-Nov-<br>21             | Sunday  |
|    | Nov.15-                   | Chapter Continued after taking queries from previous lecture  |
| 7  | 20,<br>202<br>1           | Activity Class (group discussion/presentation/role playing/group activity)  |
|    | 21-Nov-<br>21             | Sunday  |
| 8  | Nov. 22-<br>27,<br>2021   | Overheads Chapter Continued after taking queries from previous lecture Problem solving session and Collecting notebooks for checking of numerical assignments |

|    | 28-Nov-<br>21           | Sunday   |
|----|-------------------------|--|
| 9  | Nov. 29-<br>Dec.        | Unit Costing Chapter Continued after taking queries from previous lecture Activity Class (group discussion/presentation/role playing/group activity) |
|    | 4,2021<br>05-Dec-<br>21 | Sunday   |
|    |                         | Chapter Continued after taking queries from previous lecture   |
|    | Dec.6                   | Calculation of Quotation Price   |
| 10 | -                       | Problem solving session and Collecting notebooks for checking of numerical   |
|    | 11,                     | assignments  |
|    | 20<br>21                |  |
|    | 12-Dec-                 | Sunday   |
|    | 21                      | Sunday   |
|    | Dec.13-                 | Job and Contract Costing   |
| 11 | 18,<br>2021             | Chapter Continued after taking queries from previous lecture   |
|    | 19-Dec-<br>21           | Sunday   |
|    | Dec.20-                 | Chapter Continued after taking queries from previous lecture   |
| 12 | 24,                     |  |
|    | 2021                    | Problem solving session and Collecting notebooks for checking of numerical   |
|    | 26.5                    | assignments  |
|    | 26-Dec-<br>21           | Sunday   |
|    | Dec 27,                 | Process Costing -1   |
| 13 | 2021 -<br>Jan           | Chapt er   |
|    | 1,2022                  | Continued after taking queries from previous lecture   |
|    | 02-Jan-22               | Sunday   |
|    |                         | Processs Costing -2  |
| 14 | Jan 3-8,                | Problem solving session and Collecting notebooks for checking of numerical   |
| 14 | 2022                    | assignments  |
|    | 09-Jan-22               | Sunday   |
| 15 | Jan.10-15,<br>2022      | Operating Costing Ch   |
|    |                         | apter  |
|    | 1C lan 22               | Continued after taking queries from previous lecture   |
|    | 16-Jan-22<br>Jan. 17-   | Sunday   |
| 16 | 22,<br>2022             | Chapter Continued after taking queries from previous lecture   |
|    | 23-Jan-22               | Sunday   |
| 17 | Jan. 24-<br>29,<br>2022 | Cost Audit   |
|    | 30-Jan-22               | Sunday   |

| 1  | Jan 31,<br>Feb1- | Revision and Tests |
|----|------------------|--------------------|
| 8  | 5, 2022          |                    |
|    | 06-Feb-          | Sunday             |
|    | 22               |                    |
|    | Feb. 7-          | Revision and Tests |
| 19 | 12,202           | Revision and Tests |
|    | 2                |                    |
|    | 13-Feb-          | Sunday             |
|    | 22               |                    |
|    | Feb. 14-         | Revision and Tests |
| 20 | 19,              |                    |
|    | 2022             |                    |
|    | 20-Feb-          | Sunday             |
| 21 | 22               |                    |
|    | Feb. 21-         | Davisian and Tasta |
|    | 22,              | Revision and Tests |
|    | 2022             |                    |

### DYAL SINGH COLLEGE, KARNAL Session (2021-22) Lesson Plan

Class B.com semester 5

Subject: Financial Management (BC-502)

| Week         | Topics  |
|--------------|---|
| 1            |   |
| (01-10-21 to |   |
| 02-10-21)    | Orientation of the Students   |
| 2            |   |
| (04-10-21 to | Topic 1- Nature and scope of Financial Management                                     |
| 08-10-21)    | Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 3            |   |
| (11-10-21 to | Topic-1 Objectives and significance of Financial Management (Topic continued after    |
| 15-10-21)    | taking queries from previous lecture)   |
| 4            |   |
| (18-10-21 to | Topic-2 Recent Developments in Financial Management Activity Class                    |
| 22-10-21)    | (Group Discussion/presentation/role Playing/group activity/case Study)                |
| 5            |   |
| (25-10-21 to | Topic-3 Need & Importance, drafting a Financial Plan Activity Class (Group            |
| 30-10-21)    | Discussion/presentation/role Playing/group activity/case Study)                       |
|              |   |
| (31-10-21 to |   |
| 07-11-21)    | Diwali Vacations  |

| 6                               |   |
|---------------------------------|---|
| (08-11-21 to<br>13-11-21)       | Topic-4 Capitalization, Over-capitalization and Under-capitalization (Oral Test from previous topics)   |
| 7<br>(15-11-21 to<br>20-11-21)  | Topic-4 Capitalization, Over-capitalization and Under-capitalization (Topic continued after taking queries from previous lecture) (Oral Test from previous topics)              |
| 8<br>(22-11-21 to<br>27-11-21)  | Topic-5 Financial forecasting: Meaning, Benefits and techniques of Financial Forecasting  |
| 9<br>(29-11-21 to<br>04-12-21)  | Topic-6 Sources of finance- short-term, Medium- term and Long-term and class test   |
| 10<br>(06-12-21 to<br>11-12-21) | Topic-7 Cost of Capital : Significance, computation of cost of debt, equity & preference share capital  |
| 11<br>(13-11-21 to<br>18-11-21) | 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)             |
| 12<br>(20-12-21 to<br>24-12-21) | 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)             |
| 13<br>(27-12-21 to<br>01-01-22) | Topic-8 Capital structure Decisions: Meaning and Determination of Capital Structure, Theories of Capital Structure  |
| 14<br>(03-01-22 to<br>08-01-22) | Topic-8 Capital structure Decisions: Meaning and Determination of Capital Structure, Theories of Capital Structure (Topic continued after taking queries from previous lecture) |
| 15<br>(10-01-22 to<br>15-01-22) | Topic-9 Capital Budgeting Decisions: Nature & Importance, Factors influencing capital expenditure decisions, techniques of capital budgeting                                    |
| 16<br>(17-01-22 to<br>22-01-22) | Topic-9 Capital Budgeting Decisions: techniques of capital budgeting (Topic continued after taking queries from previous lecture)   |
| 17<br>(24-01-22 to<br>29-01-22) | Topic-10 working Capital Management: Need, Types & determinants Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)                           |

| 18<br>(31-01-22 to<br>05-02-22) | Topic-10 working Capital Management: forecasting of working capital requirements (Topic continued after taking queries from previous lecture) |
|---------------------------------|---|
| 19<br>(07-02-22 to<br>12-02-22) | Topic-11 Management of Cash   |
| 20<br>(14-02-22 to<br>19-02-22) | Revision and Class Test   |
| 21<br>(21-02-22 to<br>22-02-22) | Revision of Topic   |

# DYAL SINGH COLLEGE, KARNAL Lesson Plan(2021-22)

class: B.com Semester 5

Subject: GST

| Week                | Topics   |
|---------------------|--|
| 1                   | Orientation of Students  |
| (01-10-21 to 02-10- | Topic-1 Meaning (overview of GST and Introduction of Tax Structure In India)   |
| 21)                 |  |
| 2                   | Topic-2 Taxable Person (Topic continued after taking queries from previous     |
| (04-10-21 to 08-10- | lecture)   |
| 21)                 | Activity Class (Group discussion/presentation/role Playing/group activity/case |
|                     | Study)   |
| 3                   | Topic-3 Registration: Procedure and documents required                         |
| (11-10-21 to 15-10- | (oral test of previous topics)   |
| 21)                 |  |
| 4                   | Topic:4 Levy and Collection of GST   |
| (18-10-21 to 22-10- |  |
| 21)                 |  |
| 5                   | Topic-5 Time and Place of supply of goods and services                         |
| (25-10-21 to 30-10- | Activity Class (Group Discussion/presentation/role Playing/group activity/case |
| 21)                 | Study)   |
|                     |  |
| (31-10-21 to 07-11- | Topic-6 Value of Taxable Supply  |
| 21)                 | class test   |
|                     |  |

| 6<br>(08-11-21 to 13-11-<br>21)  | Topic-7 computation of Input Tax Credit and transfer of input tax credit   |
|----------------------------------|--|
| 7<br>(15-11-21 to 20-11-<br>21)  | Topic-7 computation of Input Tax Credit and transfer of input tax credit (Topic continued after taking queries from previous lecture)  |
| 8<br>(22-11-21 to 27-11-<br>21)  | Topic-8 Tax Invoice Credit and debit note Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)  |
| 9<br>(29-11-21 to 04-12-<br>21)  | Topic-8 Tax Invoice Credit and debit note (Topic continued after taking queries from previous lecture) Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 10<br>(06-12-21 to 11-12-<br>21) | Topic-9 Various returns to be filed under GST  |
| 11<br>(13-11-21 to 18-11-<br>21) | Topic-9 Various returns to be filed under GST (Topic continued after taking queries from previous lecture)   |
| 12<br>(20-12-21 to 24-12-<br>21) | Topic-9 Various returns to be filed under GST (Topic continued after taking queries from previous lecture)   |
| 13<br>(27-12-21 to 01-01-<br>22) | Topic-10 Payment of Tax including TDS Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)  |
| 14<br>(03-01-22 to 08-01-<br>22) | Topic-10 Payment of Tax including TDS  (Topic continued after taking queries from previous lecture)  Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)   |
| 15<br>(10-01-22 to 15-01-<br>22) | Topic-11 Interest provisions on delayed payment  |
| 16<br>(17-01-22 to 22-01-<br>22) | Topic-11 Interest provisions on delayed payment (Topic continued after taking queries from previous lecture)   |
| 17<br>(24-01-22 to 29-01-<br>22) | Topic -12 Offences and penalties Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)   |
| 18<br>(31-01-22 to 05-02-<br>22) | Topic -12 Offences and penalties (Topic continued after taking queries from previous lecture)  |

|                                  | Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
|----------------------------------|---|
| 19<br>(07-02-22 to 12-02-<br>22) | Revision and class test   |
| 20<br>(14-02-22 to 19-02-<br>22) | Revision and class test   |
| 21<br>(21-02-22 to 22-02-<br>22) | Revision  |

## Lesson Plan 2021-22 B. Com. – 5<sup>th</sup> Semester Income Tax – I

| Week               | Topics   |
|--------------------|--|
| Week 1 - Oct. 1    | Orientation  |
| Week 2             | Introduction to Income Tax   |
| Oct. 4-9 ,2021     |  |
| Week 3             | Important Concepts – Tax, Person, Assessee, Previous Year,               |
| Oct. 11-16 ,2021   | Assessment Year, Casual Income, Income, Gross Total income, Total Income |
| Week 4             | Agricultural income, Tax Evasion, Avoidance and Tax Planning             |
| Oct. 18- 23 ,2021  | and Management   |
| Week 5             | Important Concepts , Agricultural income, Tax Evasion,                   |
| Oct.25-30 ,2021    | Avoidance and Tax Planning and Management – Revision                     |
| Nov 1- Nov.6, 2021 | Diwali Vacations   |

| Week 6                    | Residential Status of an individual, HUF, Firm, AOP, Company,  |
|---------------------------|--|
| Nov. 8- 13, 2021          | Any other Person   |
| Week 7                    | Residential Status and Tax incidence- Scope of total income  |
| Nov. 15-20, 2021          | Practical Problems   |
| Week 8                    | Income Under the head Salaries- Meaning and Important  |
| Nov.22-27, 2021           | concepts, Forms of salary, Exempt salaries, Taxable, exempt and partially taxable Allowances   |
| Week 9                    | Perquisites- Taxable and Tax-free , Deductions from Salary   |
| Nov. 29 -Dec. 4,2021      | Income, Practical Questions on computation of Salary Income  |
| Week 10                   | Practical Questions on computation of Salary Income , Class Test   |
| Dec. 6- 11, 2021          | Retirement benefits- Gratuity, Pension, Leave Salary, - Retrenchment Compensation, Voluntary retirement, Practical Questions on computation of Retirement Benefits, Class Test |
| Week 11                   | Income from House Property – Important concepts, Exempt  |
| Dec. 13-18, 2021          | property income, Determination of Annual Value of a let-out and self-occupied house; Co-ownership, Deductions u/s 24   |
| Week 12                   | Practical Questions on computation of Income from House  |
| Dec. 20 24, 2021          | Property, Class Test   |
|                           | Profits and Gains of Business or Profession (PGBP)- Important concepts, Expenses expressly allowed as a deduction  |
| Week 13                   | Profits and Gains of Business or Profession - Expenses expressly   |
| Dec. 27 2021- Jan 1, 2022 | disallowed ,Compulsory maintenance and audit of accounts; Practical Questions on computation of PGBP , Class Test  |
| Week 14                   | Determination of Income on Presumptive basis   |
| Jan. 3-8, 2022            | Depreciation Allowance, Practical Questions on computation of Depreciation   |
|                           | Capital Gains- Introduction and important concepts   |

| Week 15              | Capital Gains- Important concepts continued, Computation of   |
|----------------------|---|
| Jan. 10- 15, 2022    | capital gains, Exempt Capital Gains, Practical Questions on   |
| Jan. 10- 13, 2022    | computation of Capital gains, Class Test                      |
| Week 16              | Income from Other Sources – Important concepts, taxability of |
| In 17 22 2022        | Specific incomes, Deductions from Income from other Sources,  |
| Jan. 17 - 22, 2022   | Practical Questions on computation of Income from other       |
|                      | Sources, Class Test   |
| Week 17              | Agricultural Income, Exempt Incomes, Class Test               |
| Jan. 24 -29, 2022    |   |
| ,                    |   |
| Week 18              | Clubbing of Income and aggregation of Income, Class Test      |
| Jan. 31- Feb 5, 2022 |   |
| Week 19              | Set-off and Carry forward of Losses , Class Test              |
| Feb. 7- 12, 2022     |   |
| Week 20              | Revision and Tests  |
| Feb. 14- 19, 2022    |   |
|                      |   |
| Week 21              | Revision  |
| Feb. 21- 22, 2022    |   |

Lesson Plan(2021-22)

Class and Section: B.Com 5th Semester

Subject: Auditing

| Week          | Topics   |
|---------------|--|
| Week 1        | Orientation of the students  |
| (1/10/2021)   | Officination of the students   |
| Week 2        | <u>Topic 1</u> - Introduction and meaning of Auditing  |
| (4/10/2021 to |  |
| 9/10/2021)    |  |
| Week 3        | Topic 1 Continued - Objectives and Advantages of Auditing Activity Class (Discussion and Revision of topics covered in earlier week) |

| ·               |  |
|-----------------|--|
| (11/10/2021 to  |  |
| 16/10/2021)     |  |
| Week 4          | <u>Topic 2</u> - Types of Audits: Internal and External Audit  |
| (18/10/2021 to  | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 23/10/2021)     |  |
| Week 5          | <u>Topic 2 continued</u> - Types of Audits continued: proprietary and  |
|                 | efficiency audit   |
| (25/10/ 2021 to | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 30/10/2021)     |  |
|                 |  |
| Week 6          | <u>Topic 3</u> – Audit Programme   |
| (1/11/2021 to   | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 6/11/2021)      |  |
| Week 7          | <u>Topic 4 -</u> Audit working papers and evidences;   |
| (8/11/2021 to   | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 13/11/2021)     |  |
| Week 8          | <b>Topic 5</b> - Audit of E-commerce transactions  |
| (15/11/2021 to  | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 20/11/2021 (0   | Thetivity class (biscussion and nevision of topics covered in earlier week)  |
|                 |  |
| Week 9          | Topic 6 - Routine Checking and Test Checking   |
| (22/11/2021 to  | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 27/11/2021)     |  |
| Week 10         | Topic 7 - Internal Control and internal checking system  |
| (29/11/2021 to  | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 4/12/2021)      |  |
| Week 11         | <u>Topic 8</u> - Vouching: meaning, objectives and importance of vouching  |
| (6/12/2021 to   | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 11/12/2021)     |  |
| ,,,             |  |
| Week 12         | Topic 9 -: Vouching of cash books, purchase book, sale   |
| (13/12/2021 to  | book, bill receivable book, bill payable book  |
| 18/12/2021)     | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 10/12/2021/     |  |
| Week 13         | <b>Topic 10</b> - journal proper and debtor creditor ledgers   |
| (20/12/2021 to  | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 24/12/2021      | The state of the s |
| 2-7/ 12/ 202 I  |  |
| Week 14         | <u>Topic 11</u> - Verification of assets and liabilities.  |
| (27/12/2021 to  | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 1/1/2022)       |  |

| Week 15<br>(3/1/2022 to<br>8/1/2022)   | <u>Topic 12</u> – Audit of limited companies: company auditor – appointment, Activity Class (Discussion and Revision of topics covered in earlier week) |
|--|---|
| Week 16<br>(10/1/2022 to<br>15/1/2022) | <u>Topic 12</u> - continued (Company auditor powers, duties and liabilities) Activity Class (Discussion and Revision of topics covered in earlier week) |
| Week 17<br>(17/1/2022 to<br>22/1/2022) | <u>Topic 13</u> - Directions of Comptroller and Auditor General of India<br>Activity Class (Discussion and Revision of topics covered in earlier week)  |
| Week 18<br>(24/1/2022 to<br>29/1/2022) | <u>Topic 14</u> - Audit Reports: Various types of Audit Report Activity Class (Discussion and Revision of topics covered in earlier week)               |
| Week 19<br>(31/1/2022 to<br>5/2/2022)  | <u>Topic 14</u> - Audit Reports: Various types of Audit Report Activity Class (Discussion and Revision of topics covered in earlier week)               |
| Week 20<br>(7/2/2022 to<br>12/2/2022)  | <u>Topic 15</u> - Investigation: meaning, Nature, Procedure and objectives, Activity Class (Discussion and Revision of topics covered in earlier week)  |
| Week 21<br>(14/2/2022 to<br>19/2/2022) | <u>Topic 16</u> - Investigation and Due Diligence Activity Class (Discussion and Revision of topics covered in earlier week)                            |
| Week 22<br>(21/2/2022 to<br>22/2/2022) | <u>Topic 17</u> - Professional ethics of auditing Activity Class (Discussion and Revision of topics covered in earlier week)                            |

**Lesson Plan(2021-22)** 

Class: B.com 5th Semester

**Subject: Supply Chain Management** 

| Week | Topics |
|------|--------|
|      |        |

| 1                                   | Orientation of the students   |
|-------------------------------------|---|
| (01-10-2021)                        |   |
|                                     |   |
| 2<br>(04-10-2021 to 9-10-<br>2021)  | Topic 1 - Introduction to Supply Chain Management   |
| 3<br>(11-10-2021 to 16-<br>10-2021) | Topic – 2 Introduction to Supply Chain Management (Topic Continued after taking queries from previous lecture)  |
| 4<br>(18-10-2021 to 23-<br>10-2021) | Topic 3 – History of Supply Chain Management, Scope and Components, Various Flows in Supply Chain Management  |
| 1<br>(25-10-2021 to 30-<br>10-2021) | Topic 3 – Drivers of supply chain Management, Functions of Supply Chain Management, Types of Supply Chain Management, Factors Affecting Supply Chain Management |
| (1-10-2021 to 6-11-<br>2021)        | Hoidays   |
| 2                                   | Topic 4– Supply Chain Management- Approaches and Importance   |
| (08-11-2021 to 13-<br>10-2021)      | Topic Continued after taking queries from previous lecture  |
| 3                                   | Topic 5– Supply Chain Coordination  |
| (15-11-2021 to 20-<br>11-2021)      | Test of Various Approaches of Supply Chain Management   |
| 4                                   | Topic 6– Integrated Supply Chain Management   |
| (22-11-2021 to 27-<br>11-2021)      | Activity Class (group discussion/presentation/role playing/group activity)  |
| 5                                   | Topic 7– Supply Chain Management - A Total Cost Approach  |
| (29-11-2021 to 4-12-<br>2021)       |   |

| 6                              |  |
|--------------------------------|--|
| (6-12-2021 to 11-12-           | Topic Continued after taking queries from previous lecture   |
| 2021)                          | Test and presentation of Supply Chain Coordination           |
| 7                              | Discussion of chapter 8                                      |
| (13-12-2021to 19-12-<br>2021)  |  |
| 8                              | Problem and Discussion of all chapters                       |
| (20-12-2021 to 24-             | Test of Chapter 8  |
| 12-2021)                       | Presentation of students                                     |
| 9                              | Topic 9– Strategic SCM: Implementation and Management        |
| (27-12-2021 to 1-1-            | Discussed case studies of various Companies                  |
| 2022)                          | Topic Continued after taking queries from previous lecture   |
| 10                             |  |
| (3-01-2022 to 8-01-<br>2022)   | Topic – 10 Supply Chain Management and Marketing             |
| 11                             | Topic -11 Role of Transportation in Supply Chain             |
| (10-01-2022 to 15-             | Topic Continued after taking queries from previous lecture   |
| 01-2022)                       | Activity class( Group Discussion, presentation of students)  |
| 12                             | Topic -12 Warehousing  |
| (17-01-2022 to 22-<br>01-2022) | Topic Continued after taking queries from previous lecture   |
| 13                             | Topic-13 Distribution Channels                               |
| (24-01-2022 to 29-<br>01-2022) | Topic Continued after taking queries from previous lecture   |
| 14                             | Topic-14 Customer Service- Strategy and Practices            |
| (31-01-2022 to 05-             | Topic Continued after taking queries from previous lecture   |
| 02-2022)                       | Topic -15 Information Technology for Supply Chain Management |
|                                | Test of Distribution Channels                                |

| 15<br>(07-02-2022 to 12-<br>02-2022) | Topic -16 Recent Developments in Supply Chain Management Information Technology Topic Continued after taking queries from previous lecture |
|--------------------------------------|--|
| 16<br>(14-02-2022 to 19-<br>02-2022) | Topic-17 Third Party Logistics  Presentation of Students   |
| 17<br>(21-02-2022 to 22-<br>02-2022) | Revision of full syllabus  Test of full syllabus   |

**Lesson Plan(2021-22)** 

Class: B.Com 5<sup>th</sup> Semester (Taxation)
Subject: Indian Economy

| Week               | Topics   |
|--------------------|--|
| 1                  | Orientation of the students                                |
| (1-10-2021)        |  |
| 2                  |  |
| (4-10-21 to        | Basic Concepts of Indian Economy                           |
| 9-10-21)           | ·  |
|                    |  |
| 3                  |  |
| (11-10-21 to       |  |
| 16-10-21)          | Topic - Features and Natural Resources                     |
| 4                  | Topic – Infrastructure: Importance and types               |
| (18-10-21 to       | Doubt and Discussion                                       |
| 23-10-21)          |  |
| 5                  | Topic – Infrastructure Programs in India                   |
| (25-10-2021 to 30- | Topic Continued after taking queries from previous lecture |
| 10-2021)           |  |

| (31-10-2021 to 7-11-<br>2021)        | Diwali Vacations   |   |
|--------------------------------------|--|---|
| 6<br>(08-11-2021 to 13-<br>10-2021)  | Topic – Agriculture Features and Importance Production and Productivity  |   |
| <b>7</b> (15-11-2021 to 20-11-2021)  | Topic – Agriculture Features and Importance Production and Productivity (Revision)   |   |
| 8<br>(22-11-2021 to 27-<br>11-2021)  | Topic- Rural Indebtness Agriculture Finance  | • |
| 9<br>(29-11-2021 to 4-12-<br>2021)   | Topic- New Development in Agriculture  Class Test  |   |
| 10<br>(6-12-2021 to 11-12-<br>2021)  | Topic- Contract Farming Organic Farming  |   |
| 11<br>(13-12-2021to 19-<br>12-2021)  | Topic- Corporate Farming Industrial Development during Planning Period   |   |
| 12<br>(20-12-2021 to 24-<br>12-2021) | Topic- Industrial Policy Recent Trends National Manufacturing Policy Activity Class- (Group Discussion/Presentation/case study/Group Activity) |   |
| 13<br>(27-12-2021 to 1-1-<br>2022)   | Topic – MSME Importance and problems Govt Policies on MSME   |   |
| 14<br>(3-01-2022 to 8-01-<br>2022)   | Topic- Large Scale Industries<br>(Iron, Steel, Cement, Petrochemical)  |   |
| 15<br>(10-01-2022 to 15-<br>01-2022) | Revision of Topics<br>Class Tests  |   |

| 16<br>(17-01-2022 to 22-<br>01-2022) | Topic – Service Sector In India: Growth & Contribution Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
|--------------------------------------|--|
| 17<br>(24-01-2022 to 29-<br>01-2022) | Topic – Foreign Trade in India Problems of Indian Economy Unequal Distribution of Income & Wealth                                |
| 18<br>(31-01-2022 to 05-<br>02-2022) | Topic – Foreign Trade in India Problems of Indian Economy Unequal Distribution of Income & Wealth                                |
| 19<br>(07-02-2022 to 12-<br>02-2022) | Revision   |
| 20<br>(14-02-2022 to 19-<br>02-2022) | Test Discussion  |
| <b>21</b> (21-02-2022 to 22-02-2022) | Previous year papers discussion  |

Lesson Plan (2021-22)

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

| Week                                    | Topics   |
|---|--|
| Week 1<br>(1/10/2021)                   | Orientation of the students  |
| Week 2<br>(4/10/2021 to<br>9/10/2021)   | <u>Topic 1</u> - Security markets: primary and secondary market- overview  |
| Week 3<br>(11/10/2021 to<br>16/10/2021) | Topic 2 — Primary market: role and functions  Activity Class (Discussion and Revision of topics covered in week) |

| 147- 1-4                    | Tania 2. Mathada of colling approxition in reviews we wise   |
|-----------------------------|--|
| Week 4                      | <u>Topic 3</u> - Methods of selling securities in primary market   |
| (18/10/2021 to 23/10/2021)  | Activity Class (Discussion and Revision of topics covered in week)   |
| Week 5                      | <u>Topic 4</u> - New financial instruments   |
| (25/10/ 2021 to 30/10/2021) | Activity Class (Discussion and Revision of topics covered in week)   |
| Week 6                      | Diwali Vacations   |
| (1/11/2021 to               |  |
| 6/11/2021)                  |  |
| Week 7                      | <u>Topic 5</u> - SEBI guidelines for public issues   |
| (8/11/2021 to               | Activity Class (Discussion and Revision of topics covered in week)   |
| 13/11/2021)                 | Activity class (Discussion and Revision of topics covered in week)   |
| Week 8                      | <u>Topic 6</u> – Stock exchanges   |
| (15/11/2021 to              | Astivity Class (Dissussing and Davising of tourist several in world)   |
| 20/11/2021)                 | Activity Class (Discussion and Revision of topics covered in week)   |
| Week 9                      | <u>Topic 7</u> - Listing of securities in stock exchanges  |
| (22/11/2021 to              | Activity Class (Discussion and Davision of tonics severed in week)   |
| 27/11/2021)                 | Activity Class (Discussion and Revision of topics covered in week)   |
| Week 10                     | Topic 8 - Trading mechanism  |
| (29/11/2021 to              |  |
| 4/12/2021)                  | Activity Class (Discussion and Revision of topics covered in week)   |
| Week 11                     | Topic 9 - Screen based trading; Internet-based trading   |
| (6/12/2021 to               | Autilia Class (Discouries and Dantidous Classics and Linear Live   |
| 11/12/2021)                 | Activity Class (Discussion and Revision of topics covered in week)   |
|                             |  |
| Week 12                     | <u>Topic 10</u> - National stock exchange and Bombay stock exchange: Meaning and role  |
| (13/12/2021 to              | Activity Class (Discussion and Revision of topics covered in week)   |
| 18/12/2021)                 | The state of the s |
| Week 13                     | <b>Topic 11</b> - Organization and management of NSE and BSE   |
| (20/12/2021 to              | Topic 11 - Organization and management of NSE and BSE  |
| 24/12/2021                  | Activity Class (Discussion and Revision of topics covered in week)   |
|                             |  |
| Week 14                     | <u>Topic 12</u> - Listing procedure in NSE and BSE   |
| (27/12/2021 to              | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 1/1/2022)                   |  |
| Week 15                     | Topic 13 - SEBI (Depositories and Participants) Regulations 1996   |
| (3/1/2022 to<br>8/1/2022)   | Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 0/1/2022)                   |  |
|                             |  |

| Week 16                     | <u>Topic 14</u> - SEBI (Custodian of Securities) Regulations, 1996             |
|-----------------------------|--|
| (10/1/2022 to<br>15/1/2022) | Activity Class (Discussion and Revision of topics covered in week)             |
| Week 17                     | <u>Topic 15</u> - National Securities Depository Ltd. (NSDL)                   |
| (17/1/2022 to 22/1/2022)    | <u>Topic 16</u> – Derivative trading: future and opinions: concept             |
|                             | Activity Class (Discussion and Revision of topics covered in week              |
| Week 18                     | <u>Topic 17</u> - future and opinions meaning and importance                   |
| (24/1/2022 to<br>29/1/2022) | <u>Topic 18</u> - Derivative trading - methods of trading                      |
|                             | Activity Class (Discussion and Revision of topics covered in week)             |
| Week 19                     | <u>Topic 19</u> - Valuation of options   |
| (31/1/2022 to 5/2/2022)     | Revision and Presentations of topic 1 to 4                                     |
| Week 20                     | <u>Topic 20</u> - Raising funds from international markets: FITs Euro issues,  |
| (7/2/2022 to<br>12/2/2022)  | Revision and Presentations of topic 5to 8                                      |
| Week 21                     | <u>Topic 21</u> - ADR's, GDR's and FDI   |
| (14/2/2022 to<br>19/2/2022) | Revision and Presentations of topic 9 to 17                                    |
| Week 22                     | <u>Topic 22</u> - SEBI guidelines for Raising funds from international markets |
| (21/2/2022 to<br>22/2/2022) | Revision and Presentations of topic 18to 22                                    |

Lesson Plan (2021-22)

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

| Week                            | Topics   |
|---------------------------------|--|
| 1                               | Orientation of the students  |
| (1-10-2021)                     | Topic 1 - Introduction to Custom Duty  |
| <b>2</b> (4-10-21 to            | Topic 2 – An Overview of Custom Act 1962 and Custom Tariff Act 1972,  Role of Custom in International Trade.               |
| 9-10-21                         | Role of Custom in international frage.   |
| <b>3</b> (11-10-21 to 16-10-21) | Topic 3 – Organization of Custom in India : Administrative and Operational Authorities Regulatory Framework of Custom Act. |
| 4                               |  |
| (18-10-21 to                    | Topic 4 – Harmonized System of Nomenclature (HSN)  |

| 23-10-21)                           | General Rules of Interpretation (GRI 6 Rules)  |
|-------------------------------------|--|
| 5<br>(25-10-2021 to<br>30-10-2021)  | Topic 5 – Kinds of Duties: Basic, Auxiliary, Additional and CVD Basis of Duty- Ad valorem, specific duties                                     |
| (31-10-2021 to 7-11-2021)           | Topic 6 – Assessable Value  Test of General Rules of Interpretation  |
| 6<br>(08-11-2021 to<br>13-10-2021)  | Topic 7 – Bill of Entry  Test of Kinds and Basis of Duties.  |
| 7<br>(15-11-2021 to<br>20-11-2021)  | Topic 8 – Letter of Credit  Activity Class (group discussion/presentation/role playing/group activity)   |
| 8<br>(22-11-2021 to<br>27-11-2021)  | Topic 9 – Suitable Goods, Dutiable Goods  Test of Letter of Credit  Activity Class (group discussion/presentation/role playing/group activity) |
| 9<br>(29-11-2021 to<br>4-12-2021)   | Topic 10 – Stores, Foreign going vessel and aircraft, Exporter, Importer.  Topic continued after taking doubts from previous classes           |
| <b>10</b> (6-12-2021 to 11-12-2021) | Topic 11 - DOB, FAS, CIF Activity Class (group discussion/presentation/role playing/group activity)  |
| 11<br>(13-12-2021to<br>19-12-2021)  | Topic 12 - Prohibition of Importation and Exportation of Goods   |
| 12<br>(20-12-2021 to<br>24-12-2021) | Topic 13 - Types of Restricted Import – Prohibited Goods, Canalized Goods, and Import against licensing.                                       |
| 13<br>(27-12-2021 to<br>1-1-2022)   | Topic 14- GATT Rules, Notified and Specified goods.  |
| 14<br>(3-01-2022 to<br>8-01-2022)   | Topic 15- Bill of Export , Shipping Bill   |
| 15<br>(10-01-2022 to<br>15-01-2022) | Topic 16- Baggage  |
| 16<br>(17-01-2022 to<br>22-01-2022) | Topic 17- Bill of Lading,  |

| 17<br>(24-01-2022 to<br>29-01-2022) | Topic 18- Role of Custom in International Trade.   |
|-------------------------------------|--|
| 18<br>(31-01-2022 to<br>05-02-2022) | Revision and Test /group discussion/presentation/role playing/group activity (Topic 1-5)   |
| 19<br>(07-02-2022 to<br>12-02-2022) | Revision and Test /group discussion/presentation/role playing/group activity (Topic 6-10)  |
| 20<br>(14-02-2022 to<br>19-02-2022) | Revision and Test /group discussion/presentation/role playing/group activity (Topic 11-14) |
| 21<br>(21-02-2022 to<br>22-02-2022) | Revision and Test /group discussion/presentation/role playing/group activity (Topic 15-18) |

**Lesson Plan (2021-22)** 

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

| Week              | Topics   |
|-------------------|--|
| 1                 | Orientation of the students  |
| (1-10-2021)       |  |
| 2                 | Basic Concepts of Corporate Tax  |
| (4-10-21 to       |  |
| 9-10-21)          |  |
| 2                 | Topic 1- Tax Planning Regarding New Business                               |
| 3                 | a) Location of New Business  |
| (11-10-21 to      | b) Nature of Business  |
| 16-10-21)         | Activity Class (group discussion/presentation/role playing/group activity) |
| 4                 | Topic 1- Tax Planning Regarding New Business                               |
| 4<br>(18-10-21 to | (Tax Planning for Tea, Coffee or Rubber Industry)                          |
| 23-10-21          | (Tax Planning for Hotels and Hospitals)                                    |
| 23-10-21)         | (Tax Planning for business of infrastructure facilities)                   |

| <b>5</b><br>(25-10-2021 to<br>30-10-2021) | 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 |
|---|---|
| (31-10-2021 to<br>7-11-2021)              | Diwali Vacations  |
| 6<br>(08-11-2021 to<br>13-10-2021)        | Topic 1- Tax Planning Regarding New Business (Revision)   |
| <b>7</b> (15-11-2021 to 20-11-2021)       | Topic 2- Form of Business Organization  |
| 8<br>(22-11-2021 to<br>27-11-2021)        | Topic 2- Form of Business Organization Topic Continued after taking queries from previous lecture   |
| 9<br>(29-11-2021 to<br>4-12-2021)         | Topic 3- Tax Planning and Managerial Decisions Topic Continued after taking queries from previous lecture   |
| 10<br>(6-12-2021 to<br>11-12-2021)        | Topic 4- Tax Planning regarding Capital Structure Decisions Activity Class- (Group Discussion/Presentation/case study/Group Activity)   |
| 11<br>(13-12-2021to<br>19-12-2021)        | Topic 4- Tax Planning regarding Capital Structure Decisions Topic Continued after taking queries from previous lecture  |
| 12<br>(20-12-2021 to<br>24-12-2021)       | Topic 5- Special Tax Provision for Undertaking Set up in Special Economic Zones Problem Solving Session   |
| 13<br>(27-12-2021 to<br>1-1-2022)         | Topic 6- Special Tax Provision for Undertaking Set up in Backward Areas Problem Solving Session   |

| 14<br>(3-01-2022 to<br>8-01-2022)   | Revision of Topics (3-4)<br>Class Tests   |
|-------------------------------------|---|
| 15<br>(10-01-2022 to<br>15-01-2022) | Topic 7- Special Tax Provision for Undertaking Set up in Northern-estates<br>Problem Solving Session                                |
| 16<br>(17-01-2022 to<br>22-01-2022) | Topic 8- Tax Issues relation to Amalgamation of companies Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 17<br>(24-01-2022 to<br>29-01-2022) | Revision of Topics (4-8)  |
| 18<br>(31-01-2022 to<br>05-02-2022) | Topic 9- Tax Issues relation to merger of companies Problem solving session   |
| 19<br>(07-02-2022 to<br>12-02-2022) | Topic 10- Tax Issues relation to Demerger of companies<br>Class Test  |
| 20<br>(14-02-2022 to<br>19-02-2022) | Revision of Full Syllabus   |
| 21<br>(21-02-2022 to<br>22-02-2022) | Class Tests   |

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

# Lesson Plan B.COM 6th SEM 2021-2022

## **Lesson Plan**

## **Class: B.Com 6th Semester**

## **Subject:Management Accounting**

(2021-22)

| Week | Date                    | Topics   |
|------|-------------------------|--|
|      | April 01-02,            | Orientation of the students and Introduction:  |
| 1    | 2022                    | Management Accounting                          |
|      | 03-Apr-22               | Sunday   |
| 2    | April 04-09,            | Management Reporting: need and types of report |
| 2    | 2022                    |  |
|      | 10-Apr-22               | Sunday   |
| 3    | April 11-16,<br>2022    | Management Information Systems                 |
|      | 17-Apr-22               | Sunday   |
|      | April 18-23,            | Analysis of Financial System                   |
| 4    | 2022                    | Timary sis of I maneral system                 |
|      | 24-Apr-22               | Sunday   |
| 5    | April 25-30,            | Ratio Analysis                                 |
| 3    | 2022                    |  |
|      | 01-May-22               | Sunday   |
| 6    | May 02-07, 2022         | Ratio Analysis Continued                       |
|      | 08-May-22               | Sunday   |
| 7    | May 09-14, 2022         | Cash Flow Statement                            |
|      | 15-May-22               | Sunday   |
| 8    | May 16-21, 2022         | Cash Flow Statement                            |
|      | 22-May-22               | Sunday   |
| 9    | May 23-28, 2022         | Fund Flow Statement                            |
|      | 29-May-22               | Sunday   |
| 10   | May 30-June 04,<br>2022 | Fund Flow Statement                            |
|      | 05-Jun-22               | Sunday   |
| 11   | June 06-12, 2022        | Absorption vs variable Costing                 |
|      | 13-Jun-22               | Sunday   |
| 12   | June 13-18, 2022        | Budgeting and Budgetary Control                |
|      | 19-Jun-22               | Sunday   |
| 13   | June 20-25, 2022        | Revision and Test                              |
|      | 26-Jun-22               | Sunday   |
| 14   | June 27-30, July        | Revision and Test                              |
|      | 1-2, 2022               | Condin   |
|      | 03-Jul-22               | Sunday  Pavision and Test                      |
| 15   | July 4-9, 2022          | Revision and Test                              |
|      | 10-Jul-22               | Sunday Revision and Test                       |
|      | July 11-16, 2022        | Kevision and Test                              |

| 16 | 17-Jul-22        | Sunday            |
|----|------------------|-------------------|
| 17 | 18-19 July, 2022 | Revision and Test |

# **Lesson Plan (2021-22)**

Class: B.COM 6th Semester

**Subject: Fundamentals of Insurance (BC-602)** 

| Week   | Topics   |
|--|--|
| 1<br>(01-04-2022 to<br>02-04-2022)                                       | Topic-1 Introduction to Insurance: Life and General Insurance, purpose, need and Principles of Insurance   |
| 2<br>(04-04-2022 to<br>09-04-2022)<br>3<br>(11-04-2022 to<br>16-04-2022) | 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<br>(18-04-2022 to<br>23-04-2022)                                       | 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<br>(25-04-2022 to<br>30-04-2022)                                       | Topic-5 Fire Insurance: principles of Fire Insurance contracts, Fire insurance Policy Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)  |
| 6<br>(02-05-2022 to<br>07-05-2022)                                       | Topic-6 Fire insurance conditions, Assignment of policy and claims & settlement procedure  |
| 7<br>(09-05-2022 to<br>14-05-2022)                                       | Topic-7 Marine Insurance: marine insurance policy and its conditions, premium, double Insurance, Assignment of policy warranties   |
| 8<br>(16-05-2022 to<br>21-05-2022)                                       | Topic-8 Marine Insurance: Voyage, loss and abandonment, partial losses and particular charges, salvage, total losses and measures of indemnity   |
| 9<br>(23-05-2022 to<br>28-05-2022)<br>10                                 | Topic-9 Marie Insurance: claims and settlement procedures in marine insurance Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) Topic-10 Accident and Motor Insurance: Policy and claims settlement procedurew   |
|  |  |

| (30-05-2022 to<br>04-06-2022)       |  |
|-------------------------------------|--|
| 11<br>(06-06-2022 to<br>12-06-2022) | Topic continued after taking queries from previous lecture Activity Class (Group Discussion/presentation/role Playing/group activity/case Study) |
| 12                                  | Topic-11 insurance intermediaries: role of agents and procedure for becoming an agent  |
| (13-06-2022 to                      | Activity Class (Group Discussion/presentation/role Playing/group activity/case   |
| 18-06-2022)                         | Study)   |
| 13                                  | Topic-12 Insurance Intermediaries: cancellation of license,  |
|                                     | revocation/suspension/termination of agent appointment, code of conduct, unfair  |
| (20-06-2022 to                      | practices  |
| 25-06-2022)                         |  |
|                                     |  |
|                                     |  |

# **DYAL SINGH COLLEGE, KARNAL Lesson Plan (2021-22)**

Class: B.COM 6th Semester

**Subject: Human Resource Management (BC-603)** 

| Week                               | Topics  |
|------------------------------------|---|
| 1<br>(01-04-2022 to<br>02-04-2022) | Topic-1 meaning, nature, history of HRM   |
| 2<br>(04-04-2022 to<br>09-04-2022) | Topic-2 Scope ,objectives, functions, importance of HRM, HRM Vs. HRD and personnel management   |
| 3<br>(11-04-2022 to<br>16-04-2022) | Topic-3 meaning, importance, objectives and process of Human Resource Planning Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)                  |
| 4<br>(18-04-2022 to<br>23-04-2022) | Topic-4 Factors affecting manpower planning, problems and suggestions for making manpower planning effective  |
| 5<br>(25-04-2022 to<br>30-04-2022) | 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                                  | Topic-6 potential problems with job analysis; Job description and Job Specification   |

| (02-05-2022 to             | Activity Class (Group Discussion/presentation/role Playing/group activity/case                                    |
|----------------------------|---|
| 07-05-2022)                | Study)  |
| 7                          | Topic-7 Recruitment: meaning purpose recruitment policy, factors affecting  |
| (09-05-2022 to             | recruitment, source of recruitment, internal and external methods of recruitment                                  |
| 14-05-2022)                |   |
| 8                          | Topic-8 Meaning and purpose of selection, difference between recruitment and                                      |
| (10.05.2022+-              | selection, process of selection, barriers of effective selection  |
| (16-05-2022 to 21-05-2022) |   |
| 21-03-2022)                |   |
| 9                          | Topic-9 Placement, Induction and internal mobility  |
| (23-05-2022 to             | Induction/orientation: meaning, objectives, content and responsibility for induction                              |
| 28-05-2022)                |   |
| 10                         | Topic continued after taking queries from previous lecture  |
| (30-05-2022 to             | Topic-10 internal mobility: meaning and need  |
| 04-06-2022)                | Transfer: purpose ,types, benefits and problems, transfer policy, promotion:                                      |
| 04 00 2022)                | purpose, Basis of promotion, promotion policy, demotion: causes and demotion                                      |
| 11                         | policy  |
| 11                         | Topic-11 Training: meaning, Training and Education, training and development,                                     |
| (06-06-2022 to 12-06-2022) | objectives, importance, steps in designing training program, Training methods: on the job and off the job methods |
| 12-06-2022)                | Topic-12 Performance Appraisal: meaning, features, merits, limitations and process                                |
| 12                         | and methods of performance appraisal  |
| (13-06-2022 to             | and methods of performance appraisal  |
| 18-06-2022)                |   |
| 10 00 2022)                |   |
| 13                         | Revision and Class test   |
| (20-06-2022 to             |   |
| 25-06-2022)                |   |
|                            |   |
|                            |   |

## Lesson Plan 2021-22

## B. Com. – 6<sup>th</sup> Semester Income Tax – II

| Week                 | Topics   |
|----------------------|--|
| 1<br>April 1-2, 2022 | Revision of five heads of income   |
| 2<br>April 4-9, 2022 | Deductions from Total income- Sec 80C to 80U, Numerical Problems, Rebates and reliefs, Numerical Problems, |

| 3                      | Assessment of Individuals – Computation of total income, Tax rates,   |
|------------------------|---|
| April 11-16, 2022      | AMT ,Numerical Problems   |
| 4                      | Assessment of HUF- Computation of total income, Numerical Problems  |
| April 18-23, 2022      | Taxation of Firms - Computation of total income of the firm and partners u/s 184 and u/s 185                        |
| 5<br>April 25-30, 2022 | Numerical Problems on taxation of firms, Income tax authorities   |
| 6                      | Return of income- meaning, forms, modes of filing return, e-filing, Due   |
| May 2- 7, 2022         | dates of filing the return, Belated, Revised and Defective Returns, Permanent Account Number, Other provisions      |
| 7                      | Various types of assessments, Tax Deduction at source- introduction,  |
| May 9-14, 2022         | Sec.192-TDS from Salaries   |
| 8                      | Other provisions relating to TDS, Advance Payment of Tax-liability,   |
| May 16- 21, 2022       | exemptions  |
| 9                      | Payment of advance tax, Instalments and due dates of advance tax, Sec.  |
| May 23- 28, 2022       | 234A, 234B, 234C, Numerical problems, Recovery of tax   |
| 10                     | Refund of Tax, Procedure for claiming refund, interest on refund  |
| May 30- June 4, 2022   | ,Numerical problems, Appeals and Revision- Appeal to Commissioner, Appellate Tribunal, High Court and Supreme Court |
| 11                     | Densities and density of the Auto-Office and Densities a  |
| June 6-12, 2022        | Penalties under Income Tax Act, Offences and Prosecutions   |
| 12                     |   |
| June 13-16, 2022       | Revision and Doubts clarification   |
|                        |   |

#### Lesson Plan 2021-22

Class and Section: B.Com 5th Semester Subject: Business Environment

| TOPICS  1 Orientation of the students (1/4/2022 to 2/4/2022) Business environment: concept  2 Business environment: components, and importance (4/4/2022 to 9/4/2022) Activity Class (Discussion and Revision of topics covered in earlier week)  3 Environmental and organizational scanning: concept importance & techniques (11/4/022 to 16/2/2022) Activity Class (Discussion and Revision of topics covered in earlier week) |
|---|
| (1/4/2022 to 2/4/2022) Business environment: concept  2 Business environment: components, and importance (4/4/2022 to 9/4/2022) Activity Class (Discussion and Revision of topics covered in earlier week)  3 Environmental and organizational scanning: concept importance & techniques 16/2/2022) Activity Class (Discussion and Revision of topics covered in earlier week)  |
| 2 Business environment: components, and importance (4/4/2022 to 9/4/2022) Activity Class (Discussion and Revision of topics covered in earlier week)  3 Environmental and organizational scanning: concept importance & techniques 16/2/2022) Activity Class (Discussion and Revision of topics covered in earlier week)  |
| (4/4/2022 to 9/4/2022) Activity Class (Discussion and Revision of topics covered in earlier week)  3 Environmental and organizational scanning: concept importance & techniques 16/2/2022) Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 3 Environmental and organizational scanning: concept importance & techniques 16/2/2022) Activity Class (Discussion and Revision of topics covered in earlier week)  |
| (11/4/022 to techniques Activity Class (Discussion and Revision of topics covered in earlier week)  |
| 16/2/2022) Activity Class (Discussion and Revision of topics covered in earlier week)   |
|   |
| 4 Public private and joint sectors in India   |
| 4 Public, private and joint sectors in India  |
| (18/4/2022 to Activity Class (Discussion and Revision of topics covered in earlier week)  |
| 23/4/2022)  |
| 5 Economic systems: capitalist, socialist & mixed economy   |
| (25/4/2022 to Activity Class (Discussion and Revision of topics covered in earlier week)  |
| 30/4/2022)  |
| 6 Economic planning in India: achievement & failures,   |
| (2/5/2022 to 7/5/2022) Planning machinery in India  |
| Activity Class (Discussion and Revision of topics covered in earlier week)  |
| 7 Role of Government: monetary policy   |
| (9/5/2022 to Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 14/5/2022)  |
| 8 Fiscal policy   |
| (16/5/2022 to Make in India   |
| 21/5/2022) Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 9 Foreign investment: concept, need, types & barrier  |
| (23/5/2022 to Activity Class (Discussion and Revision of topics covered in earlier week)  |
| 28/5/2022)  |
| 10 Multinational corporations in India  |
| (30/5/2022 to Globalization of Indian business.   |
| 4/6/4022) Activity Class (Discussion and Revision of topics covered in earlier week)  |
| 11 Competition Act  |
| (6/6/2022 to Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 11/6/2022)  |
| 12 Foreign Exchange Management Act  |
| (13/6/2022 to Foreign exchange market: an overview  |
| 18/6/2022) Activity Class (Discussion and Revision of topics covered in earlier week)   |
| 13 Revisions  |
| (20/6/2022 to   |
| 25/6/2022)  |

# **Lesson Plan(2021-22)**

Class: B.Com 6th semester

**Subject: Retail Management** 

| Week                               | Topics   |
|------------------------------------|--|
| 1<br>(01-04-2022 to<br>02-04-2022) | Topic 1: Introduction to Retailing   |
| 2<br>(04-04-2022 to<br>09-04-2022) | Topic 2: Theories and Models in Retail   |
| 3<br>(11-04-2022 to<br>16-04-2022) | Class Test Topic 1: Introduction to Retailing presentation of Students                               |
| 4<br>(18-04-2022 to<br>23-04-2022) | Topic 3: Retail Strategic Planning and Operations Management   |
| 5<br>(25-04-2022 to<br>30-04-2022) | Class Test Group discussion Presentation of students   |
| 6<br>(02-05-2022 to<br>07-05-2022) | Topic 4: Primary Retailing Strategies  |
| 7<br>(09-05-2022 to<br>14-05-2022) | Class Test Topic 5: Merchandise Panning (Topic Continued after taking queries from previous lecture) |
| 8<br>(16-05-2022 to<br>21-05-2022) | Class Test Topic 6: Security Issues in Retailing Presentation of Students                            |
| 9<br>(23-05-2022 to<br>28-05-2022) | Topic 7: Store Design (Topic Continued after taking queries from previous lecture)                   |
| 10                                 | Class Test Topic 8: Store Layout (Topic Continued after taking queries from previous lecture)        |

| (30-05-2022 to<br>04-06-2022)  |  |
|--|--|
| 11<br>(06-06-2022 to<br>12-06-2022)<br>12<br>(13-06-2022 to<br>18-06-2022) | Topic 9: Organisational Structure in Retail Institutions (Topic Continued after taking queries from previous lecture) Class Test Topic 10: Application of Information Technology in Retailing Class Test |
| 13<br>(20-06-2022 to<br>25-06-2022)  | Topic 11: Foreign Direct Investment<br>Class Test  |
| 14<br>(27-06-2022 to<br>02-07-2022)  | Topic 12: Retail Store Management, Material Handling and Energy Management Class Test  |
| 15<br>(03-07-2022 to<br>09-07-2022)  | Revision and Tests   |

# **DYAL SINGH COLLEGE, KARNAL Lesson Plan(2021-22)**

Class: B.Com 6th semester

**Subject: Retail Management** 

| Week                               | Topics  |
|------------------------------------|---|
| 1<br>(01-04-2022 to<br>02-04-2022) | Topic 1: Introduction to Retailing            |
| 2<br>(04-04-2022 to<br>09-04-2022) | Topic 2: Theories and Models in Retail        |
| 3                                  | Class Test Topic 1: Introduction to Retailing |

| (11-04-2022 to 16-04-2022)  4 Topic 3: Retail Strategic Planning and Operations Management  (18-04-2022 to 23-04-2022)  5 Class Test (25-04-2022 to 30-04-2022)  Group discussion Presentation of students |
|--|
| 4 (18-04-2022 to 23-04-2022)  5 (25-04-2022 to 30-04-2022)  Group discussion Presentation of students  |
| (18-04-2022 to 23-04-2022)       Class Test         5 (25-04-2022 to 30-04-2022)       Group discussion Presentation of students   |
| (18-04-2022 to 23-04-2022)       Class Test         5 (25-04-2022 to 30-04-2022)       Group discussion Presentation of students   |
| 23-04-2022)  5 Class Test (25-04-2022 to 30-04-2022)  Group discussion Presentation of students  |
| 5 Class Test (25-04-2022 to 30-04-2022) Presentation of students   |
| (25-04-2022 to 30-04-2022) Group discussion Presentation of students   |
| 30-04-2022) Presentation of students   |
| 30-04-2022)  |
|  |
| 6 Topic 4: Primary Retailing Strategies  |
| (02-05-2022 to   |
| 07-05-2022)  |
| 7 Class Test   |
| (09-05-2022 to Topic 5: Merchandise Panning (Topic Continued after taking queries from previo  |
| 14-05-2022) lecture)   |
| 14-05-2022)  |
| 8 Class Test   |
| Topic 6: Security Issues in Retailing  |
| (16-05-2022 to Presentation of Students  |
| 21-05-2022)  |
|  |
| 9 Topic 7: Store Design  |
| (23-05-2022 to   (Topic Continued after taking queries from previous lecture)  |
| 28-05-2022)  |
| 10 Class Test  |
| Topic 8: Store Layout  |
| (30-05-2022 to   (Topic Continued after taking queries from previous lecture)  |
| 04-06-2022)  |
| T : 0 0 : 1 : 1 : 2 : 11 : 11 : 11   |
| Topic 9: Organisational Structure in Retail Institutions   |
| (06-06-2022 to   (Topic Continued after taking queries from previous lecture)  |
| 12-06-2022) Class Test   |
| Topic 10: Application of Information Technology in Retailing   |
| Class Test   |
| (13-06-2022 to   |
| 18-06-2022)  |
|  |
| 13 Topic 11: Foreign Direct Investment   |
| Class Test   |
| (20-06-2022 to   |
| 25-06-2022)  |
|  |
| 14 Topic 12: Retail Store Management, Material Handling and Energy Management  |
| Class Test   |
|  |
| (27-06-2022 to   |
| (27-06-2022 to 02-07-2022)   |
|  |
|  |

| (03-07-2022 to | Revision and Tests |
|----------------|--------------------|
| 09-07-2022)    |                    |
|                |                    |

## Lesson Plan 2021-22

Class and Section: B.Com 5th Semester Subject: Industrial Laws

| Subject:      | Industrial Laws  |
|---------------|--|
| WEEKS         | TOPICS   |
| 1             | Orientation of the students  |
| (1/4/2022 to  | Industrial relations: concepts, objectives and importance                          |
| 2/4/2022)     |  |
| 2             | Industrial relations: approaches, constituents of industrial relations, industrial |
| (4/4/2022 to  | unrest   |
| 9/4/2022)     | Activity Class (Discussion and Revision of topics covered in earlier week)         |
| 3             | Factories Act, 1948: object, definitions, health, safety, welfare measures         |
| (11/4/022 to  | Activity Class (Discussion and Revision of topics covered in earlier week)         |
| 16/2/2022)    | Activity class (Discussion and Nevision of topics covered in earlier week)         |
| 10/2/2022)    |  |
| 4             | Factories Act, 1948: employment of women and young persons, leave with             |
| (18/4/2022 to | wages, special provisions, penalties and procedure                                 |
| 23/4/2022)    | Activity Class (Discussion and Revision of topics covered in earlier week)         |
|               |  |
| 5             | Trade Union Act, 1926: object, definitions, registration of trade unions, rights   |
| (25/4/2022 to | and liabilities  |
| 30/4/2022)    | Activity Class (Discussion and Revision of topics covered in earlier week)         |
| 6             | Trade Union Act 402C office because discolution not one or detical and             |
|               | Trade Union Act, 1926: office bearer, dissolution, returns, regulations, penalties |
| (2/5/2022 to  | Activity Class (Discussion and Revision of topics covered in earlier week)         |
| 7/5/2022)     |  |
| 7             | The Employees' Compensation Act, 1923: object, definitions, employer's liability   |
| (9/5/2022 to  | for compensation   |
| 14/5/2022)    | Activity Class (Discussion and Revision of topics covered in earlier week)         |
|               |  |
| 8             | The Employees' Compensation Act, 1923: amount of compensation, notice and          |
| (16/5/2022 to | claim, medical examination   |
| 21/5/2022)    | Activity Class (Discussion and Revision of topics covered in earlier week)         |
|               |  |

| - |               |   |
|---|---------------|---|
| ſ | 9             | Industrial Disputes Act, 1947: scope and object, definitions, authorities,    |
|   | (23/5/2022 to | reference of disputes   |
|   | 28/5/2022)    | Activity Class (Discussion and Revision of topics covered in earlier week)    |
|   |               |   |
| Ī | 10            | Industrial Disputes Act, 1947: procedure, powers and duties of authorities,   |
|   | (30/5/2022 to | award and settlement  |
|   | 4/6/4022)     | Activity Class (Discussion and Revision of topics covered in earlier week)    |
|   |               |   |
|   | 11            | Industrial Disputes Act, 1947: strikes and lockouts, layoff and retrenchment, |
|   | (6/6/2022 to  | penalties   |
|   | 11/6/2022)    | Activity Class (Discussion and Revision of topics covered in earlier week)    |
|   |               |   |
| Ī | 12            | The Payment of Wages Act, 1936: object and scope, definitions, persons        |
|   | (13/6/2022 to | responsible to pay wages  |
|   | 18/6/2022)    | 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        |
|   | (20/6/2022 to | payment, deductions, records, authorities, claims, appeal                     |
|   | 25/6/2022)    | Activity Class (Discussion and Revision of topics covered in earlier week)    |
|   |               |   |
| - |               |   |

# **DYAL SINGH COLLEGE, KARNAL** Lesson Plan (2021-22)

Class: B.COM 6<sup>th</sup> Semester

Subject: Custom Procedure and Practices – II

| Week                               | Topics  |
|------------------------------------|---|
| 1<br>(01-04-2022 to<br>02-04-2022) | Topic 1- Types of import: import by cargo, personal baggage, and stores.            |
| 2                                  |   |
| (04-04-2022 to                     |   |
| 09-04-2022)                        | Topic 2- Import by cargo: import by land, sea, air route and by post.               |
| 3                                  | Topic 3- Clearance procedure: for home consumption, for warehousing ex-bound        |
| (11-04-2022 to                     | clearance.  |
| 16-04-2022)                        |   |
| 4                                  | Topic 4- Steps and documents to be prepared and filled, viz bill of entry, form no. |
| (18-04-2022 to                     | 22, bill of entry for home consumption.   |
| 23-04-2022)                        |   |
| 5                                  | Topic 5- Form no. 23 bill of entry for warehousing                                  |

| (25-04-2022 to 30-04-2022)          |   |
|-------------------------------------|---|
| 6<br>(02-05-2022 to<br>07-05-2022)  | Topic 6- Form no. 24 shipping bill for ex bound clearance for home consumption, and other accompanying documents.                               |
| 7<br>(09-05-2022 to<br>14-05-2022)  | Topic 7- Clearance procedure for import by post.  |
| 8<br>(16-05-2022 to<br>21-05-2022)  | Topic 8- Clearance by baggage- import by baggage: meaning, kinds, rules, procedure.   |
| 9<br>(23-05-2022 to<br>28-05-2022)  | Topic 9- Export of goods: free and restricted exports, types of restricted exports-prohibited goods, canalized goods, export against licensing. |
| 10<br>(30-05-2022 to<br>04-06-2022) | Topic 10- Types of export: export of cargo and baggage  |
| 11<br>(06-06-2022 to<br>12-06-2022) | Topic 11- Types of exporters: manufacturer exporter, merchant exporter, export of cargo by land, sea, air and post.                             |
| 12<br>(13-06-2022 to<br>18-06-2022) | Topic 12- Clearance procedure- procedure and filling of relevant documents.   |
| 13<br>(20-06-2022 to<br>25-06-2022) | Revision  |

**Lesson Plan (2021-22)** 

Class: B.COM VIth Semester Subject: Corporate Taxation-III

| Week | Topics                      |
|------|-----------------------------|
| 1    | Orientation of the Students |

| (01-04-2022 to<br>02-04-2022)       | Revision of Basic Concepts of Corporate Tax   |
|-------------------------------------|---|
| 2<br>(04-04-2022 to<br>09-04-2022)  | Topic-1 Deduction of Tax at Source  |
| 3<br>(11-04-2022 to<br>16-04-2022)  | Topic-2 Collection of Tax at Source Class Test  |
| 4<br>(18-04-2022 to<br>23-04-2022)  | Topic-3 Advance Payment of Tax Activity Class- (Group Discussion/Presentation/case study/Group Activity)  |
| 5<br>(25-04-2022 to<br>30-04-2022)  | Topic-4 Tax Planning in respect of Managerial Remuneration Queries from Previous Chapter  |
| 6<br>(02-05-2022 to<br>07-05-2022)  | Topic -4 Tax Planning in respect of Managerial Remuneration Topic Continued After Taking Queries from previous lecture  |
| 7<br>(09-05-2022 to<br>14-05-2022)  | 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<br>(16-05-2022 to<br>21-05-2022)  | Topic-5 Tax Planning in Respect of Foreign Income b) Avoidance of Double Taxation Agreements  |
| 9<br>(23-05-2022 to<br>28-05-2022)  | Topic-5 Tax Planning in Respect of Foreign Income c) Foreign Collaborations and Joint Ventures Topic Continued After Taking Queries from previous lecture             |
| 10<br>(30-05-2022 to<br>04-06-2022) | Revision of Topics 1 to 5<br>Class Test   |
| 11<br>(06-06-2022 to<br>12-06-2022) | Topic-6 Tax Planning with reference to distribution of assets by companies in liquidation Activity Class- (Group Discussion/Presentation/case study/Group Activity)   |
| 12                                  | Topic-6 Tax Planning with reference to distribution of assets by companies in liquidation   |

| (13-06-2022 to | Topic Continued After Taking Queries from previous lecture   |
|----------------|--|
| 18-06-2022)    |  |
|                |  |
| 13             | Topic-7  |
| (20-06-2022 to | Filing of Tax Returns of Companies  Activity Class (Croup Discussion (Presentation (case study (Croup Activity)) |
| 25-06-2022)    | Activity Class- (Group Discussion/Presentation/case study/Group Activity)  |
| 25 00-2022)    |  |
|                |  |
|                |  |
| 14             | Revision Of Syllabus   |
| (27-06-2022 to |  |
| 02-07-2022)    |  |
|                |  |
| 15             | Class Tests  |
| (03-07-2022 to |  |
| 09-07-2022)    |  |
| 05 07 2022)    |  |
|                |  |
|                |  |

(Dr. Mukta Jain)
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Dyal Singh College, Karnal

# M.COM Ist SEM 2021-2022

## Lesson Plan (2021-22)

Class and Section: M.Com First Year

Subject: Organisational Behaviour

| Week                                | Topics   |
|-------------------------------------|--|
| 1<br>(12-11-2021 to<br>13-11-2021)  | Orientation of the students Topic 1 – Organisational Behaviour- Concept, Significance, Human Relations and organizational behavior                     |
| 2<br>(15-11-2021 to<br>20-11-2021)  | Topic 1 – Approaches, Scope, Significance (Continued after taking doubts)  |
| 3<br>(22-11-2021 to<br>27-11-2021)  | Topic 2 – Personality: Concept, Major Determinants   |
| 4<br>(29-11-2021 to<br>4-12-2021)   | Topic 2 – Personality: Situational Factors, Major personality Attributes (Continued after taking doubts)   |
| 5<br>(6-12-2021 to<br>11-12-2021)   | Topic 2 – Personality: Theories (Continued after taking doubts)  |
| 6<br>(13-12-2021to<br>19-12-2021)   | Topic 3 – Perception : Introduction, Nature, Importance  |
| 7<br>(20-12-2021 to<br>24-12-2021)  | Topic 3 – Perception : Perpetual Senstivity, Internal and external factors. (Continued after taking doubts)  |
| 8<br>(27-12-2021 to<br>1-1-2022)    | Topic 3 – Perception: Distortion in perception, Managerial Implication of perception, managing the perception process. (Continued after taking doubts) |
| 9<br>(3-01-2022 to<br>8-01-2022)    | Topic 4 – Learning : Introduction, Concept, Scope  |
| 10<br>(10-01-2022 to<br>15-01-2022) | Topic 4 – Learning: Theories and Models (Continued after taking doubts)  |
| 11<br>(17-01-2022 to<br>22-01-2022) | Topic 4 – Learning: Shaping Behaviour, Significance ,Relation with Organisational Behaviour (Continued after taking doubts)                            |

| 12<br>(24-01-2022 to<br>29-01-2022) | Topic 5 – Group Dynamics: Introduction, Meaning, Components Activity Class (group discussion/presentation/role playing/group activity)                         |
|-------------------------------------|--|
| 13<br>(31-01-2022 to<br>05-02-2022) | Topic 5 – Group Dynamics : Group Norms, Group Role, Group Status, Group Size, Group Leadership, Group Composition  |
| 14<br>(07-02-2022 to<br>12-02-2022) | Topic 5 – Group Dynamics: Cohesiveness , Determinants, Consequences , Relation with productivity. (Topic Continued after taking queries from previous lecture) |
| 15<br>(14-02-2022 to<br>19-02-2022) | Topic 6 – Transactional Analysis: Introduction, Concept, Scope   |
| 16<br>(21-02-2022 to<br>26-02-2022) | Topic 6 –Analysis of Self Awareness, Analysis of Ego States, Analysis of Life Position (Topic Continued after taking queries from previous lecture )           |
| 17<br>(28-02-2022 to<br>05-03-2022) | Topic 6 – Analysis of Games, Analysis of Stroking, Benefit of Transactional Analysis.  (Topic Continued after taking queries from previous lecture )           |
| 18<br>(07-03-2022 to<br>12-03-2022) | Revision Classes   |
| 19<br>(14-03-2022 to<br>16-03-2022) | Revision Classes   |

## <u>DYAL SINGH COLLEGE, KARNAL</u> Lesson Plan (2021-22)

Class and Section: M. Com 1st Semester

**Subject: Business Environment** 

| Week                                | Topics  |
|-------------------------------------|---|
| 1<br>(12-11-2021 to 13-<br>11-2021) | Introduction of Business Environment Objective, Nature and Importance of Business Environment |
| 2<br>(15-11-2021 to 20-<br>11-2021) | Factor effecting Business Environment (Group discussion / presentation)                       |

|                     | ,   |
|---------------------|---|
| 3                   | Interaction Matrix of different environmental factors   |
| (22-11-2021 to 27-  | Environmental scanning                                  |
| 11-2021)            | (Taking queries and Test)                               |
| ,                   | ,   |
|                     |   |
| 4                   | Economic Planning in India                              |
|                     |   |
| (29-11-2021 to 4-   |   |
| 12-2021)            |   |
| 5                   | Privatization, Globalization and Disinvestment in PSU   |
|                     | Filvatization, Giobalization and Dishivestifient in F30 |
| (6-12-2021 to 11-   |   |
| 12-2021)            |   |
| 6                   | Industrial Sickness                                     |
|                     | illuustiidi Sickiless                                   |
| (13-12-2021to 19-   |   |
| 12-2021)            |   |
| 7                   |   |
| =                   | Small Scale Industries                                  |
| (20-12-2021 to 24-  |   |
| 12-2021)            | (Group discussion /presentation)                        |
|                     |   |
|                     |   |
|                     | Business Ethics Cornerate Covernance                    |
| 8                   | Business Ethics, Corporate Governance,                  |
| (27-12-2021 to 1-1- |   |
| 2022)               |   |
|                     |   |
|                     |   |
| 9                   | Social responsibility of Business                       |
| (3-01-2022 to 8-01- |   |
| 2022)               |   |
|                     |   |
| 10                  | Fiscal Policy   |
| (10-01-2022 to 15-  |   |
| 01-2022)            |   |
|                     |   |
| 11                  | Monetary Policy   |
| (17-01-2022 to 22-  | (Taking queries and Test)                               |
| 01-2022)            | (   |
| 01-2022)            |   |
| 12                  | Exim Policy   |
| 12                  | EXIIII FUIICY   |
| (24-01-2022 to 29-  |   |
| 01-2022)            |   |
|                     |   |
| 13                  | The Environment Protection Act                          |
| (31-01-2022 to 05-  | (Taking queries and Test)                               |
| 02-2022             |   |
|                     |   |
| I                   | 1   |

| 14<br>(07-02-2022 to 12-<br>02-2022) | Consumer Protection Act          |
|--------------------------------------|----------------------------------|
| 15<br>(14-02-2022 to 19-<br>02-2022) | Competition Act                  |
| <b>16</b> (21-02-2022 to 26-02-2022) | FEMA                             |
| 17<br>(28-02-2022 to 05-<br>03-2022) | RTI<br>(Taking queries and Test) |
| 18<br>(07-03-2022 to 12-<br>03-2022) | Revision                         |
| 19<br>(14-03-2022 to 16-<br>03-2022) | Revision                         |

Session: 2021-22 Lesson Plan

Class and Section: M.Com Semester I<sup>st</sup> Subject: Managerial Economics

| Week                           | Topics   |
|--------------------------------|--|
| 1                              | Orientation of the students  |
| (12-11-2021 to 13-11-<br>2021) | Topic 1- Managerial Economics – Introduction, Nature and scope.            |
| 2                              | Topic 2- Demand Function and concept of Indifference curve.                |
| (15-11-2021 to 20-11-<br>2021) | Activity Class (group discussion/presentation/role playing/group activity) |
| 3                              | Topic 3 – Elasticity of Demand   |
| (22-11-2021 to 27-11-<br>2021) | Class Test   |

| 4<br>(29-11-2021 to 04-12-<br>2021)  | Topic 4 – Demand Forecasting/Estimation   |
|--------------------------------------|---|
| 5<br>(06-12-2021 to 11-12-<br>2021)  | Topic 5 – Short run and Long Run Production Functions  Activity Class (group discussion/presentation/role playing/group activity)                                 |
| 6<br>(13-12-2021 to 18-12-<br>2021)  | Topic 6 – Cost Concepts, Cost Behavior in short run and Long Run.  Revision and Class Tests   |
| 7<br>(20-12-2021 to 24-12-<br>2021)  | Topic 7 – Market Structure and Business Decisions  Activity Class (group discussion/presentation/role playing/group activity)                                     |
| 8<br>(27-12-2021 to 01-01-<br>2022)  | Topic 8 – Price Determination and Firm's Equilibrium under Perfect Competition. Class Test  |
| 9<br>(03-01-2022 to 08-01-<br>2022)  | Topic 9 – Price Determination and Firm's Equilibrium under Monopoly and Discriminating Monopoly   |
| 10<br>(10-01-2022 to 15-01-<br>2022) | Topic 10 – Price and Output Determination under Monopolistic Competition.  Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 11<br>(17-01-2022 to 22-01-<br>2022) | Topic 11 – Price and Output Determination under Oligopoly  Class Tests  |

| 12                                   |  |
|--------------------------------------|--|
| (24-01-2022 to 29-01-                | Topic 12 – Inflation, Types and Control  |
| 2022)                                | Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 13                                   | Topic 13 – Business Cycles- Introduction   |
| (31-01-2022 to 05-02-<br>2022)       | Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 14                                   | Topic 14 – Phases of Business Cycles   |
| (7-02-2022 to 12-02-2022)            | Class Test   |
| 15                                   |  |
| (14-02-2022 to 19-02-<br>2022)       | Topic 15 – Theories of Business Cycles Revision and Tests                              |
| 16<br>(21-02-2022 to 26-02-<br>2022) | Revision and Tests   |
| 17<br>(28-02-2022 to 05-03-<br>2022) | Revision and Tests   |
| 18<br>(07-03-2022 to 12-03-<br>2022) | Activity Class (group discussion/presentation/role playing/group activity /case study) |
| 19                                   |  |
| (14-03-2022 to 16-03-<br>2022)       | Revision and Tests   |

## Lesson Plan 2021-22 odd sem

Class and Section: M.Com 1<sup>st</sup> sem Subject: Company Law

| Week                          | Topics   |
|-------------------------------|--|
| 1                             | Orientation of the students  |
| (12-11-2021 to                |  |
| 13-11-2021)                   | Introduction of Company Law and its History                                |
| 2                             | Meaning and features of Company  |
| (15-11-2021 to                |  |
| 20-11-2021)                   |  |
| 3                             | Types of Companies   |
| (22-11-2021 to                |  |
| 27-11-2021)                   |  |
|                               |  |
| 4                             | Winding of Companies   |
| (29-11-2021 to                |  |
| 4-12-2021)                    | Activity Class (Group Discussion/Presentation/role Playing/Group Activity) |
| 5                             | Promotion and Incorporation of Company                                     |
| (6-12-2021 to                 |  |
| 11-12-2021)                   |  |
|                               |  |
| 6                             | Memorandum Of Association and its Clauses                                  |
| (13-12-2021to                 | Student Presentation   |
| 19-12-2021)                   | Student Presentation   |
| 7                             | Doctrine of Ultra Virus  |
| (20-12-2021 to<br>24-12-2021) | Bottine of Olda Villas   |
| 24-12-2021)                   | Discuss Case Study and Group Discussion                                    |
|                               |  |
|                               | Article of Association   |
| 8                             |  |
| (27-12-2021 to                | ( Taking queries of previous lecture)                                      |
| 1-1-2022)                     |  |
|                               | Dating Of Indeed Management  |
| 9<br>(3-01-2022 to 8-         | Doctrine Of Indoor Management  |
| 01-2022 (0 8-                 | (Topic Continued after taking queries from previous lecture)               |
|                               |  |
|                               | Activity Class (group discussion/presentation/role playing/group activity) |
|                               |  |

## Lesson Plan (2021-22)

Class and Section: M. Com 1st Semester

Subject: Accounting For Managerial Decisions

| Week                                     | Topics   |
|--|--|
| 1<br>(12-11-2021 to 13-<br>11-2021)      | Orientation of the students Topic 1 -Introduction to Management Accounting   |
| 2<br>(15-11-2021 to 20-<br>11-2021)      | Topic 1 -Introduction to Management Accounting (Topic Continued after taking queries from previous lecture)  |
| <b>3</b> (22-11-2021 to 27-11-2021)      | Topic 2 – Management Information System and Reporting (objectives, types, methods, designing and installation)   |
| 4<br>(29-11-2021 to 4-<br>12-2021)       | Topic 3 – Responsibility Accounting (meaning, significance, responsibility centres) Activity Class (group discussion/presentation/role playing/group activity)                                       |
| 5<br>(6-12-2021 to 11-<br>12-2021)       | Topic 4 – Divisional Performance Budgeting   |
| 6<br>(13-12-2021to 19-<br>12-2021)       | Topic 5- Budgeting (essentials and kinds)  |
| <b>7</b> (20-12-2021 to 24-12-2021)      | Topic 6 – Standard Costing (types and setting standards) Topic 7 – Variance Analysis (material, labour and overheads)  |
| <b>8</b><br>(27-12-2021 to 1-<br>1-2022) | Topic 7 – Variance Analysis (material, labour and overheads) (Topic Continued after taking queries from previous lecture)  |
| 9<br>(3-01-2022 to 8-<br>01-2022)        | Topic 7 – Variance Analysis (material, labour and overheads) (Topic Continued after taking queries from previous lecture) Activity Class (group discussion/presentation/role playing/group activity) |

| 10<br>(10-01-2022 to 15-<br>01-2022) | Topic 8 – Marginal Costing and Absorption Costing  |
|--------------------------------------|--|
| 11<br>(17-01-2022 to 22-<br>01-2022) | Topic 9 – Break Even Analysis  |
| 12<br>(24-01-2022 to 29-<br>01-2022) | Topic 9 – Break Even Analysis (Topic Continued after taking queries from previous lecture) |
| 13<br>(31-01-2022 to 05-<br>02-2022  | Topic 10- Managerial Applications of Marginal Costing                                      |
| 14<br>(07-02-2022 to 12-<br>02-2022) | Topic 11 – Price level adjustment accounting Topic 12 – Value Chain Analysis               |
| 15<br>(14-02-2022 to 19-<br>02-2022) | Topic 13 – Activity Based Costing] Topic 14 – Quality Costing                              |
| 16<br>(21-02-2022 to 26-<br>02-2022) | Topic 15 – Target and life cycle costing   |
| 17<br>(28-02-2022 to 05-<br>03-2022) | Revision Classes   |
| 18<br>(07-03-2022 to 12-<br>03-2022) | Revision Classes   |
| 19<br>(14-03-2022 to 16-<br>03-2022) | Revision Classes   |

DYAL SINGH COLLEGE, KARNAL Lesson Plan(2021-22) MCom 1st Sem

**Class and Section: Subject: Marketing Management** 

| Week |
|------|
|------|

| 1<br>(12-11-2021 to<br>13-11-2021)  | Orientation of the students Introduction to marketing and Evolution of marketing     |
|-------------------------------------|--|
| 2 (15-11-2021 to 20-11-2021)        | Marketing in new perspective   |
| 3<br>(22-11-2021 to<br>27-11-2021)  | Marketing Mix  |
| 4<br>(29-11-2021 to<br>4-12-2021)   | Marketing Environment  |
| 5<br>(6-12-2021 to<br>11-12-2021)   | Information System and Marketing Research  |
| 6<br>(13-12-2021to<br>19-12-2021)   | Consumer Behaviour,<br>Customer Relationship Marketing                               |
| 7<br>(20-12-2021 to<br>24-12-2021)  | Product Concept Class (Group Discussion and Presentation)                            |
| 8<br>(27-12-2021 to<br>1-1-2022)    | Product Mix Strategies of Product Mix Test, Presentation                             |
| 9<br>(3-01-2022 to 8-<br>01-2022)   | Price Determination Strategies of Price Determination Presentations Group Discussion |
| 10<br>(10-01-2022 to<br>15-01-2022) | Promotion Programme Test, Presentations  |
| 11<br>(17-01-2022 to<br>22-01-2022) | Supply Chain Management  |
| 12<br>(24-01-2022 to<br>29-01-2022) | Group Discussion<br>Revision   |
| 13<br>(31-01-2022 to<br>05-02-2022) | Marketing Channels   |

| 14<br>(07-02-2022 to<br>12-02-2022) | Revision and presentations                     |
|-------------------------------------|--|
| 15<br>(14-02-2022 to<br>19-02-2022) | Social, Ethical and legal aspects of Marketing |
| 16<br>(21-02-2022 to<br>26-02-2022) | Group Discussion Revision                      |
| 17<br>(28-02-2022 to<br>05-03-2022) | Online Marketing                               |
| 18<br>(07-03-2022 to<br>12-03-2022) | Revision and presentations                     |
| 19<br>(14-03-2022 to<br>16-03-2022) | Revision and presentations                     |

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# M.COM 2nd SEM 2021-2022

## **Lesson Plan (2021-22)**

Class: M.COM 2<sup>nd</sup> Semester

**Subject: Human Resource Management** 

| Week                                | Topics  |
|-------------------------------------|---|
| 1<br>(01-04-2022 to<br>02-04-2022)  | Topic 1- Human Resource Management: Concept, evolution, scope, importance, objectives, functions. |
| 2<br>(04-04-2022 to<br>09-04-2022)  | Topic 2- HRM in dynamic environment   |
| 3<br>(11-04-2022 to<br>16-04-2022)  | Topic 3- Building up skills for HRM Manager, Global HRM   |
| 4<br>(18-04-2022 to<br>23-04-2022)  | Topic 4- HRM Planning   |
| 5<br>(25-04-2022 to<br>30-04-2022)  | Topic 5 – Human Resource Information System   |
| 6<br>(02-05-2022 to<br>07-05-2022)  | Topic 6- Human Resource Policy; Job Analysis  |
| 7<br>(09-05-2022 to<br>14-05-2022)  | Topic 7- Recruitment; Selection   |
| 8<br>(16-05-2022 to<br>21-05-2022)  | Topic 8- Induction and Placement  |
| 9<br>(23-05-2022 to<br>28-05-2022)  | Topic 9- Work Force: Promotion, Transfer, Separation  |
| 10<br>(30-05-2022 to<br>04-06-2022) | Topic 10- Employee training and executive development; Career planning and development            |
| 11<br>(06-06-2022 to<br>12-06-2022) | Topic 11- Performance and potential appraisal; Empowerment  |

| 12                            | Topic 12- Quality of work life, Compensation & Incentives |
|-------------------------------|---|
| (13-06-2022 to<br>18-06-2022) |   |
| 13                            | Topic 13- Job satisfaction , Job stress Management        |
| (20-06-2022 to<br>25-06-2022) |   |

Lesson Plan (2021-22)

Class and Section: M. Com 2<sup>nd</sup> Semester Subject: International Business Environment

| Week                    | Topics   |
|-------------------------|--|
| 1<br>(1/4/22-2/4/22)    | International Business: Nature, importance and scope                                       |
| 2<br>(4/4/22-9/4/22)    | Framework for analyzing international business environment (Group discussion/presentation) |
| 3                       | MNCs Nature and role   |
| (11/4/22-16/4/22)       | (Taking queries and test)  |
| 4<br>(18/4/22-23/4/22)) | Technology Transfers   |
| 5                       | Foreign Investment   |
| (25/4/22-30/4/22)       | (Group discussion/presentation)  |

| 6                          | WTO, UNCTAD   |
|----------------------------|---|
| (2/5/22-7/5/22)            |   |
|                            |   |
| 7                          | IMF, WORD BANK  |
| (9/5/22-14/5/22)           | (Group discussion/presentation)   |
|                            |   |
|                            |   |
| 8<br>(16/5/22-21/5/22)     | Generalized system of preferences   |
|                            |   |
| 9                          | International Commodity Agreements  |
| (23/5/22-28/5/22)          | (Class Test)  |
| 10                         | Regional economic co-operations: EU, NAFTA, ASEAN, SAFTA                      |
| (30/6/22-4/6/22)           |   |
|                            |   |
| 11                         | Foreign Exchange Markets: Nature, participants, Foreign Exchange Determinants |
| (6/6/22-11/6/22)           | (Taking queries and test)   |
| 12                         | Foreign Exchange Arrangements in India  |
| (13/6/22-18/6/22)          | Foreign Exchange Risk: Types and Management                                   |
|                            | (Taking queries and test)   |
| 12                         |   |
| 13<br>(20/6/22-25/6/22)    | Revision  |
| (= 3/ 3/ == = = 5/ 3/ == ) |   |

Lesson Plan 2021-22

Class and Section: MCom 2<sup>nd</sup> Semester Subject: Strategic Marketing

| WEEKS                  | Topics                               |
|------------------------|--------------------------------------|
| 1                      | Concept of Strategies                |
| (1/4/2022 to 2/4/2022) | Strategic Marketing planning process |

| 2                          | Corporate Growth Strategies                                   |
|----------------------------|---|
| (4/4/2022 to 9/4/2022)     |   |
| 3                          | Business Strategies and their Marketing Implications          |
| (11/4/022 to<br>16/2/2022) |   |
| 4                          | Environment Analysis  |
| (18/4/2022 to 23/4/2022)   | Group Discussion  |
| 5                          | Industry and Competitors analysis                             |
| (25/4/2022 to 30/4/2022)   |   |
| 6                          | SWOT Analysis   |
| (2/5/2022 to 7/5/2022)     | Portfolio Analysis  |
| 7                          | Market Segmentation,  |
| (9/5/2022 to 14/5/2022)    | Targeting and positioning                                     |
| 8                          | Marketing Strategies for new market entries                   |
| (16/5/2022 to 21/5/2022)   |   |
| 9                          | Revisions   |
| (23/5/2022 to 28/5/2022)   |   |
| 10                         | Marketing Strategies for mature markets and declining markets |
| (30/5/2022 to<br>4/6/4022) |   |
| 11                         | Relationship between Different Business Strategies            |
| (6/6/2022 to 11/6/2022)    |   |

| 12                          | Marketing Mix                        |
|-----------------------------|--------------------------------------|
| (13/6/2022 to<br>18/6/2022) | Group Discussions                    |
| 13                          | Marketing Strategies implementations |
| (20/6/2022 to 25/6/2022)    | Controlling Marketing Strategies     |

#### DYAL SINGH COLLEGE, KARNAL Lesson Plan (2021-22)

Class and Section: M. Com 2<sup>nd</sup>Semester Subject: Financial Management and Policy

| Week                    | Topics   |
|-------------------------|--|
| 1<br>(1/4/22-2/4/22)    | Orientation of the students Topic 1 -Introduction to Financial Management                                  |
| 2 (4/4/22-9/4/22)       | Topic 2 – Time Value of Money  |
| 3 (11/4/22-16/4/22)     | Topic 3 – Financial Forecasting Activity Class (group discussion/presentation/role playing/group activity) |
| 4<br>(18/4/22-23/4/22)) | Topic 4 – Sources of finance   |
| 5<br>(25/4/22-30/4/22)  | Topic 5- Cost of Capital – Debenture   |

| 6                        | Topic 6- Cost of Capital – Preference Shares   |
|--------------------------|--|
| (2/5/22-7/5/22)          |  |
|                          |  |
| 7                        |  |
| (9/5/22-14/5/22)         | Topic 7- Cost of Capital - Equity  |
|                          |  |
| 8                        |  |
| (16/5/22-21/5/22)        | Topic 7- Cost of Capital – Equity (Topic Continued after taking queries from previous lecture)         |
|                          | nom previous lecture)  |
| 9                        | Tamin 9 Washing Conital Managament   |
| (23/5/22-28/5/22)        | Topic 8 Working Capital Management   |
| 10                       | Topic 8 Working Capital Management (Topic Continued after taking                                       |
| (30/6/22-4/6/22)         | queries from previous lecture)   |
|                          |  |
| 11                       | Tario O. Caribal B. dautin Bartina   |
| 11<br>(6/6/22-11/6/22)   | Topic 9 – Capital Budgeting Decisions Activity Class (group discussion/presentation/role playing/group |
|                          | activity)  |
| 12<br>(13/6/22-18/6/22)  | Topic 9 – Capital Budgeting Decisions (Topic Continued after taking queries from previous lecture)     |
| (==, =, == ==, =, =, === | ,  |
|                          |  |
| 13                       | Topic 10- Risk Analysis  |
| (20/6/22-25/6/22)        |  |

Lesson Plan Session: 2021-22

Class and Section: M. Com 2<sup>nd</sup> Semester Subject: Corporate Accounting

| Week                  | Topics                                   |
|-----------------------|--|
| 1                     | Topic 1 – Issue and Forfeiture of Shares |
| (01-04-2022 to 02-04- | Problem Solving Session                  |
| 2022)                 |  |

| 2<br>(04-04-2022 to 09-04-<br>2022) | 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<br>(11-04-2022 to 16-04-<br>2022) | 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<br>(18-04-2022 to 23-04-<br>2022) | Topic 3 – Final Accounts of Companies (Topic Continued after taking queries from previous lecture) Topic 4 – Amalgamation Problem Solving Session  |
| 5<br>(25.04.2022 to 20.04           | Topic 4 – Amalgamation (Topic Continued after taking queries from  |
| (25-04-2022 to 30-04-<br>2022)      | previous lecture) Topic 5 – Absorption and External Reconstruction Problem Solving Session Activity Class (group discussion/presentation/role playing/group activity /case study)  |
| 6<br>(02-05-2022 to 07-05-<br>2022) | Topic 5 – Absorption and External Reconstruction (Topic Continued after taking queries from previous lecture) Topic 6 – Internal Reconstruction Problem Solving Session  |
| 7<br>(09-05-2022 to 14-05-<br>2022) | Topic 6 – Internal Reconstruction (Topic Continued after taking queries from previous lecture) Topic 7 – Human Resource Accounting Problem Solving Session   |
| 8<br>(16-05-2022 to 21-05-<br>2022) | Topic 8 – Lease Accounting Activity Class (group discussion/presentation/role playing/group activity /case study) Class Test   |

| 9                     |  |
|-----------------------|--|
| (23-05-2022 to 28-05- | Topic 9 – Consolidated Financial Statement of Holding and subsidiary                 |
| 2022)                 | Companies  Activity Class (group discussion/presentation/role playing/group activity |
|                       | /case study)   |
|                       | Problem Solving Session  |
|                       |  |
| 10                    | Topic 10 – Corporate Financial Reporting   |
| (30-05-2022 to 04-06- | Topic 11 – Social Reporting  |
| 2022)                 | Problem Solving Session Class Test   |
|                       | Cluss rest   |
| 11                    | Topic 12 – Segment, Periodic and Environment Reporting                               |
| (06-06-2022 to 11-06- | Topic 13 – Recent trends in corporate Reporting and Harmonisation in                 |
| 2022)                 | Corporate Reports Activity Class (group discussion/presentation/role                 |
|                       | playing/group activity /case study) Problem Solving Session                          |
|                       | Troblem Solving Session  |
| 12                    | Problem Solving Session  |
| (13-06-2022 to 18-06- | Revision and Tests   |
| 2022)                 |  |
| 13                    | Problem Solving Session  |
| (20-06-2022 to 25-06- | Revision and Tests   |
| 2022)                 |  |
| ,                     |  |
|                       |  |
|                       |  |
|                       |  |

Lesson Plan(2021-22) even sem

Class: M.COM 2<sup>nd</sup> Semester

**Subject: Business statistics** 

| Week                               | Topics   |
|------------------------------------|--|
| 1<br>(01-04-2022 to<br>02-04-2022) | Multiple regression  Solve practical questions and give written assignment |
| 2                                  | Take queries of previous topic   |

| (04-04-2022 to                | Multiple Correlation   |
|-------------------------------|--|
| 09-04-2022)                   | Give assignment for practice for homework                              |
| 3                             | Index Number   |
| (11-04-2022 to<br>16-04-2022) | Class activity ( student presentation/group discussion/class test etc) |
| 4                             | Test of adequacy   |
| (18-04-2022 to 23-04-2022)    | Class test   |
| 5                             | Chain base Index Number  |
| (25-04-2022 to<br>30-04-2022) | Give assignment for practice for homework                              |
| 6                             | Base Shifting  |
| (02-05-2022 to                | Splicing   |
| 07-05-2022)                   | Deflating  |
|                               | Class activity ( student presentation/group discussion/class test etc) |
| 7                             | Problems in construction Index Number, consumer price index            |
| (09-05-2022 to                | Take queries of previous topic   |
| 14-05-2022)                   | Solve practical questions and give written assignment                  |
| 8                             | Time series Analysis   |
| (16-05-2022 to 21-05-2022)    | Give assignment for practice for homework                              |
| 9                             | Models of Time Series  |
| (23-05-2022 to 28-05-2022)    | Class activity ( student presentation/group discussion/class test etc) |
| 10                            | Methods of constructing index number                                   |

| (30-05-2022 to                |  |
|-------------------------------|--|
| 04-06-2022)                   |  |
| 11                            | Theory of Probability  |
| (06-06-2022 to<br>12-06-2022) | Give assignment for practice for homework                              |
| 12                            | Additional and Multiplication theorem                                  |
| (13-06-2022 to                | Conditional Probability and Bayes theorem                              |
| 18-06-2022)                   | Solve practical questions and give written assignment                  |
| 13                            | Probability distribution   |
| (20-06-2022 to                | Binomial distribution  |
| 25-06-2022)                   | Poisson distribution   |
|                               | Normal distribution and its parameter                                  |
|                               | Class activity ( student presentation/group discussion/class test etc) |

Main

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# M.COM 3rd SEM 2021-2022

#### Lesson Plan 2021-22

Class and Section:

M. Com 3rd Semester

Subject: Advanced Financial Management

| Week                         | Topics   |
|------------------------------|--|
| 1.<br>(1/10/21-2/10/21)      | Introduction of Financial Management   |
| 2<br>(4/10/21-9/10/21)       | Scope and Objectives of Financial Management (Group discussion /presentation)                        |
| 3<br>(11/10/21-16/10/21)     | Dividend Decisions-Meaning of Dividend, Types of Dividends Dividend Policy, Types of Dividend Policy |
| 4<br>(18/10/21-23/10/21)     | Factor Effecting Dividend policy, Approaches of Dividend policy (Taking queries and Test)            |
| 5<br>(25/10/2021-30/10/2021) | Issue of Bonus Share and Procedural and legal aspects of Dividend policy                             |
| 6<br>(08/11/2021-13/11/2021) | Buy Back of Shares (Group discussion /presentation)  |
| 7<br>(15/11/21-20/11/21)     | Capital Structure, Factor affecting Capital structure decision                                       |
| 8<br>(22/11/21-2711/21)      | Different Theories of Capital Structure (Taking queries and Test)                                    |
| 9 (29/11/21-4/12/21)         | Breakeven point, Indifference curve  |
| 10<br>(6/12/21-11/12/21)     | EBIT-EPS Analysis<br>(Taking queries and Test)   |

| 11<br>(10-10-2022 to 15-10-<br>2022) | Leverage<br>(Taking queries and Test)  |
|--------------------------------------|--|
| 12<br>(13-12-2021 to 18/12/21)       | Corporate Restructuring (Group discussion /presentation)   |
| 13<br>(20/12/2021-24/12/21)          | Merger, acquisition and takeover Procedural and legal aspects of Merger and takeover Valuation and financing of mergers and acquisitions |
| 14<br>(27/12/2021 to 1/1/22)         | Post-merger problems &reorganization   |
| 15<br>(3/1/2022 to 8/1/2022)         | Taxation and financial aspects of mergers, takeover defense. An Overview of Mergers and takeovers in India                               |
| 16<br>(10/1/2022 to 15/1/2022)       | Taking queries and class test  |
| 17<br>17/1/2022 to 22/1/2022)        | Revision   |
| 18<br>24/1/2022 to 29/1/2022)        | Financial Restructuring and reorganization   |
| 19<br>(31/1/2022 to 5/2/2022)        | Financial Management of Sick Units (Group discussion /presentation)  |
| 20<br>(7/2/2022 to 12/2/2022)        | Revision   |
| 21<br>(14/2/2022 to 19/2/2022)       | Revision   |
| 22<br>(21/2/2022 to 22/2/2022)       | Revision   |

#### Lesson Plan 2021-22

Class and Section:

M. Com 3rd Semester

Subject: Financial Institutions and Markets

| Week                         | Topics  |
|------------------------------|---|
| 1.<br>(1/10/21-2/10/21)      | Orientation of the students Topic 1 -Introduction to Financial System   |
| 2<br>(4/10/21-9/10/21)       | Topic 2 - Money Market  Topic 3 - Capital Market - Introduction  Activity Class (group discussion/presentation/role playing/group activity)   |
| 3<br>(11/10/21-16/10/21)     | Topic 4 - Capital Market - Primary Market   |
| 4<br>(18/10/21-23/10/21)     | Topic 4 - Capital Market - Primary Market (Topic Continued after taking queries from previous lecture)  |
| 5<br>(25/10/2021-30/10/2021) | Topic 5 - Capital Market - Secondary Market   |
| 6 (08/11/2021-13/11/2021)    | Topic 5 - Capital Market - Secondary Market (Topic Continued after taking queries from previous lecture)  |
| 7<br>(15/11/21-20/11/21)     | Topic 5 - Capital Market - Secondary Market (Topic Continued after taking queries from previous lecture) Activity Class (group discussion/presentation/role playing/group activity) |
| 8<br>(22/11/21-2711/21)      | Topic 6 – Role of SEBI Topic 7 - Capital Market – Government Securities Market  |
| 9 (29/11/21-4/12/21)         | Topic 8 – Introduction to Development of banks Topic 9 – Types of Development Banks Activity Class (group discussion/presentation/role playing/group activity)                      |

| 10                             | Topic 9 – Types of Development Banks (Topic Continued after taking queries from previous lecture) |
|--------------------------------|---|
| (6/12/21-11/12/21)             |   |
| 11                             | Topic 9 – Types of Development Banks (Topic Continued after taking                                |
| (10-10-2022 to 15-10-<br>2022) | queries from previous lecture)  |
| 12                             | Topic 9 – Types of Development Banks (Topic Continued after taking                                |
| (13-12-2021 to 18/12/21)       | queries from previous lecture)  |
| 13                             | Topic 10- Merchant Banking  |
| (20/12/2021-24/12/21)          |   |
| 14                             | Topic 10- Merchant Banking (Topic Continued after taking queries from                             |
| (27/12/2021 to 1/1/22)         | previous lecture)   |
|                                | Activity Class (group discussion/presentation/role playing/group activity)                        |
| 15                             | Topic 11 – Mutual Funds   |
| (3/1/2022 to 8/1/2022)         |   |
| 16                             | Topic 11 – Mutual Funds (Topic Continued after taking queries from                                |
| (10/1/2022 to 15/1/2022)       | previous lecture)   |
| 17                             | Revision Classes  |
| 17/1/2022 to 22/1/2022)        |   |
| 18                             | Financial Management of Siek Units  |
| 24/1/2022 to 29/1/2022)        | Financial Management of Sick Units (Group discussion / presentation)                              |
| 19                             | Revision  |
| (31/1/2022 to 5/2/2022)        |   |
| 20                             | Revision  |
| (7/2/2022 to 12/2/2022)        |   |
| 21                             | Revision  |
| (14/2/2022 to 19/2/2022)       |   |
| 22                             | Revision  |
| (21/2/2022 to 22/2/2022)       |   |

# **Lesson Plan(2021-22)**

Class: M.COM IIIrd Semester
Subject: Advertising Management

| Week                                       | Topics  |
|--|---|
| <b>1</b> (1-10-2021)                       | Orientation of the Students   |
| <b>2</b><br>(4-10-21 to<br>9-10-21)        | Topic 1- Advertising- Introduction  |
| <b>3</b> (11-10-21 to 16-10-21)            | Topic 2- Communication Process Activity Class- (Group Discussion/Presentation/case study/Group Activity)          |
| 4<br>(18-10-21 to<br>23-10-21)             | Topic 3- Advertising and Communication Mix<br>Class Test  |
| <b>5</b> (25-10-2021 to 30-10-2021)        | Topic 4- Economic And Social Aspects of Advertising   |
| (31-10-2021 to 7-11-<br>2021)              | Diwali Vacations  |
| 6<br>(08-11-2021 to 13-<br>10-2021)        | Revision of Topics (1-4)  |
| <b>7</b><br>(15-11-2021 to 20-<br>11-2021) | Topic 5- Ethical Aspects of Advertising Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 8<br>(22-11-2021 to 27-<br>11-2021)        | Topic 6- Objectives of Advertising  DAGMAR Approach   |
| 9<br>(29-11-2021 to 4-12-<br>2021)         | Topic 7- Advertising Budget<br>Queries from Previous Chapter  |
| 10   |   |

| (6-12-2021 to 11-12-<br>2021)        | Topic 8- Message Designing and Ad Copy development Activity Class- (Slogans/Jingles writing)   |
|--------------------------------------|--|
| 11<br>(13-12-2021to 19-<br>12-2021)  | Topic 8- Message Designing and Ad Copy development Topic Continued After Taking Queries from previous lecture Activity Class- (Ad Copy Designing)                                  |
| 12<br>(20-12-2021 to 24-<br>12-2021) | Topic 9- Types of Advertising Media Activity Class- (Group Discussion/Presentation/case study/Group Activity)  |
| 13<br>(27-12-2021 to 1-1-<br>2022)   | Topic 9- Types of Advertising Media Topic Continued After Taking Queries from previous lecture Activity Class- (Group Discussion/Presentation/case study/Group Activity)           |
| 14<br>(3-01-2022 to 8-01-<br>2022)   | Topic 10- Media Planning And Scheduling<br>Class Test- Message Designing and Ad Copy development   |
| 15<br>(10-01-2022 to 15-<br>01-2022) | Topic 11- Advertising Agency And Its Role Activity Class- (Group Discussion/Presentation/case study/Group Activity)  |
| 16<br>(17-01-2022 to 22-<br>01-2022) | Topic 12- Client Agency Relationship and Agency Remuneration Activity Class- (Group Discussion/Presentation/case study/Group Activity)   |
| 17<br>(24-01-2022 to 29-<br>01-2022) | Topic 13- Measuring Advertising Effectiveness  |
| 18<br>(31-01-2022 to 05-<br>02-2022) | Topic 13- Measuring Advertising Effectiveness Topic Continued After Taking Queries from previous lecture Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 19<br>(07-02-2022 to 12-<br>02-2022) | Revision of Topics (5-10)  |
| 20<br>(14-02-2022 to 19-<br>02-2022) | Revision of Topics (11-13)   |
| <b>21</b> (21-02-2022 to 22-02-2022) | Class Tests  |

#### <u>DYAL SINGH COLLEGE, KARNAL</u> Lesson Plan 2021-22 (odd Semester)

Class and Section: M. Com 3rd Semester

Subject: Applications of Statistical Methods in Business

| Week                        | Topics   |
|-----------------------------|--|
| 1<br>(25/10/2021-           | Orientation of the students  |
| 30/10/2021)                 | 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   |
| (08/11/2021-<br>13/11/2021) | Precision, Accuracy and Efficiency of sampling methods   |
|                             | Activity Class (group discussion/presentation/role playing/group activity)                           |
| 3                           | Law of large number  |
| (15/11/21-<br>20/11/21)     | Central Limit theorem  |
|                             | Sampling distribution  |
|                             | (Practice session and taking queries )   |
| 4<br>(22/11/21-<br>2711/21) | Hypothesis and Large Sampling Test-Z Test  |
|                             | Taking Class Test For Practice   |
| 5                           | Small Sampling Test- T Test, F Test  |
| (29/11/21-<br>4/12/21)      | (Practice session and taking queries ) (Assignment Given for Practice)                               |
| 6                           | Continue Small Sampling Test- T Test, F Test   |

# **Lesson Plan(2021-22)**

Class: M.COM IIIrd Semester

**Subject:** Entrepreneurial Development

| Week                               | Topics  |
|------------------------------------|---|
| 1                                  | Orientation of the Students   |
| (1-10-2021)                        | Topic - Introduction of Entrepreneurship: Nature and Scope  |
| 2<br>(4-10-21 to<br>9-10-21)       | Topic - Introduction of Entrepreneurship: Nature and Scope Factor Affecting Entrepreneurial Growth Continued After Taking Queries from previous lecture |
| 3                                  |   |
| (11-10-21 to                       | Topic - Stress Management   |
| 16-10-21)                          | Activity Class- (Group Discussion/Presentation/case study/Group Activity)   |
| 4<br>(18-10-21 to<br>23-10-21)     | Topic - EDPs<br>Class Test  |
| 5                                  |   |
| (25-10-2021 to                     | Topic - Small Enterprises & Ownership Structure   |
| 30-10-2021)                        | Discussion of Research Paper  |
| (31-10-2021 to                     | Diwali Vacations  |
| 7-11-2021)                         |   |
| 6<br>(08-11-2021 to<br>13-10-2021) | Topic - Market Survey & Opportunity Identification Registration Procedure Reserved Items For SSI  |
| 7                                  |   |
| (15-11-2021 to                     | Topic – Project Selection For SSI   |
| 20-11-2021)                        | Business opportunity for SSI  |
|                                    | Activity Class- (Group Discussion/Presentation/case study/Group Activity)   |
| 8                                  | Tania Data Callaction For Small Mantures  |
| (22-11-2021 to                     | Topic - Data Collection For Small Ventures  |
| 27-11-2021)                        | Queries from Previous Chapter   |
| 9                                  | Topic - Data Collection For Small Ventures  |
| (29-11-2021 to                     | Queries from Previous Chapter   |
| 4-12-2021 (                        |   |
| 10                                 |   |
| (6-12-2021 to                      | Topic – Project Report Preparation  |
| 11-12-2021)                        | Managerial and Operational Aspect for Small Business  |

| 11<br>(13-12-2021to<br>19-12-2021)   | Topic- Human Relation & Performance in Organization Class Test  |
|--------------------------------------|---|
| 12<br>(20-12-2021 to<br>24-12-2021)  | Topic- Human Relation & Performance in Organization Case Studies  |
| 13<br>(27-12-2021 to<br>1-1-2022)    | Topic- Institution Supporting Entrepreneurial Growth Assignment Discussion  |
| 14<br>(3-01-2022 to<br>8-01-2022)    | Topic- Concept of Ecology<br>Environmental Concepts & Case Study  |
| 15<br>(10-01-2022 to<br>15-01-2022)  | Topic – Air, Noise & Water Pollution Standards and Control  |
| 16<br>(17-01-2022 to<br>22-01-2022)  | Topic – Air, Noise & Water Pollution Standards and Control(Revision)  |
| 17<br>(24-01-2022 to<br>29-01-2022)  | Topic – Personal Protection Equipment for Safety of Work Place<br>Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| <b>18</b> (31-01-2022 to 05-02-2022) | Topic- Activity on Environmental Issues   |
| 19<br>(07-02-2022 to<br>12-02-2022)  | Revision  |
| 20<br>(14-02-2022 to<br>19-02-2022)  | Revision<br>Class Tests   |
| 21<br>(21-02-2022 to<br>22-02-2022)  | Class Tests   |
|                                      |   |

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# M.COM 4th SEM 2021-2022

Lesson Plan (2021-22)

Class and Section: M. Com 4th Semester

**Subject: Corporate tax planning and management** 

| Week                        | Topics   |
|-----------------------------|--|
| 1<br>(1/4/22-2/4/22)        | Concept of Tax planning, avoidance, evasion and Management Requisites of successful tax planning                               |
| 2 (4/4/22-9/4/22)           | Tax planning reference to setting up a new business  |
| 3 (11/4/22-16/4/22)         | Forms of business organization, location, aspects and nature of business   |
| 4<br>(18/4/22-<br>23/4/22)) | Computation of total income and tax liability of companies   |
| 5 (25/4/22-30/4/22)         | Computation of total income and tax liability of companies (Taking queries and test)   |
| 6<br>(2/5/22-7/5/22)        | Tax Planning and financial management decision regarding Capital structure and Dividend policy (Group discussion/presentation) |
| 7 (9/5/22-14/5/22)          | Tax Planning and financial management decision regarding Inter corporate dividend and Bonus Share                              |
| 8<br>(16/5/22-21/5/22)      | Tax Planning and managerial decision regarding own and lease (Group discussion/presentation)                                   |
| 9<br>(23/5/22-28/5/22)      | Tax Planning and managerial decision regarding sale of assets used for scientific research (Group discussion/presentation)     |

| 10<br>(30/6/22-4/6/22)  | Make or buy decision (Class Test)   |
|-------------------------|---|
| 11<br>(6/6/22-11/6/22)  | shut down and continue decision   |
| 12<br>(13/6/22-18/6/22) | Tax issues and planning in respect of Amalgamation, Merger and acquisitions |
|                         | (Taking queries and test)   |
| 13<br>(20/6/22-25/6/22) | Revision  |

Lesson Plan (2021-22)

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

| Week                    | Topics  |
|-------------------------|---|
| 1<br>(1/4/22-2/4/22)    | Orientation of the students Topic 1 – Investment Opportunities  |
| 2 (4/4/22-9/4/22)       | Topic 2 – Environmental Scanning Topic 3 – Government Regulatory Framework Activity Class (group discussion/presentation/role playing/group activity) |
| 3 (11/4/22-16/4/22)     | Topic 4 – Market and Demand Analysis  |
| 4<br>(18/4/22-23/4/22)) | Topic 5 – Technical Analysis  |

| 5<br>(25/4/22-30/4/22)  | Topic 5 – Technical Analysis (Topic Continued after taking queries from previous lecture)                    |
|-------------------------|--|
| 6<br>(2/5/22-7/5/22)    | Topic 5 – Technical Analysis (Topic Continued after taking queries from previous lecture)                    |
| 7 (9/5/22-14/5/22)      | Topic 6- Cost of Project and means of financing  |
| 8<br>(16/5/22-21/5/22)  | Topic 6- Cost of Project and means of financing (Topic Continued after taking queries from previous lecture) |
| 9<br>(23/5/22-28/5/22)  | Topic 7 Capital Structure Planning   |
| 10<br>(30/6/22-4/6/22)  | Topic 7 Capital Structure Planning (Topic Continued after taking queries from previous lecture)              |
| 11<br>(6/6/22-11/6/22)  | Topic 8 Financial Institutions   |
| 12<br>(13/6/22-18/6/22) | Topic 9 Social Cost Benefit Analysis   |
| 13<br>(20/6/22-25/6/22) | Topic 10 Project Review and Control  |

# **Lesson Plan(2021-22)**

Class: M.COM IVth Semester Subject: Sales Management

| Week                                | Topics   |
|-------------------------------------|--|
| 1<br>(01-04-2022 to<br>02-04-2022)  | Introduction of Syllabus Basics of sales   |
| 2<br>(04-04-2022 to<br>09-04-2022)  | Topic-1 Sales Management – An Introduction   |
| 3<br>(11-04-2022 to<br>16-04-2022)  | Topic-2 Fundamentals of Selling, Salesmanship and Personal Selling Class Activity-(I Can Sell Anything)  |
| 4<br>(18-04-2022 to<br>23-04-2022)  | Topic-3 Sales Planning Class Test  |
| 5<br>(25-04-2022 to<br>30-04-2022)  | Topic-4 Sales Forecasting Activity Class- (Group Discussion/Presentation/case study/Group Activity)  |
| 6<br>(02-05-2022 to<br>07-05-2022)  | Topic-5 Sales Budget (Group Discussion)  |
| 7<br>(09-05-2022 to<br>14-05-2022)  | Topic-6 Sales Organisation – Organising the Sales Efforts  |
| 8<br>(16-05-2022 to<br>21-05-2022)  | Topic-7 Sales Quotas and Sales Territories Queries from Previous Chapter   |
| 9<br>(23-05-2022 to<br>28-05-2022)  | Topic-8 Sales Force Management- Recruitment and Selection of Sales Personnel Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 10<br>(30-05-2022 to<br>04-06-2022) | Topic-9 Sales Force Management: Training, Development and Induction Case Studies   |

| 4.4            | Table 40  |
|----------------|---|
| 11             | Topic- 10   |
| (06-06-2022 to | Compensating Sales Force  |
| 12-06-2022)    | Topic-11  |
|                | Motivating the Sales Personnel  |
|                |   |
| 12             | Topic-12  |
|                | Sales Meeting And Contents  |
| (13-06-2022 to |   |
| 18-06-2022)    |   |
|                | Topic-13  |
|                | Control Process: Analysis of sales volume, Costs and Profitability        |
|                |   |
| 13             | Topic-14  |
|                | Controlling Sales Personnel   |
| (20-06-2022 to | Activity Class- (Group Discussion/Presentation/case study/Group Activity) |
| 25-06-2022)    | ,                                   |
| 25 00 2022,    |   |
|                |   |
|                |   |
| 14             | Topic- 15   |
|                | Ethical Issues in Sales Management  |
| (27-06-2022 to | Revision of Chapters  |
| 02-07-2022)    |   |
| 02 07 2022,    |   |
| 15             | Revision of Syllabus  |
|                | Class Test  |
| (03-07-2022 to |   |
| 09-07-2022)    |   |
| 03-07-2022)    |   |
|                |   |
|                |   |
|                |   |

Lesson Plan(2021-22) even sem

Class: M.COM 4th Semester

**Subject: Service Marketing** 

| Week | Topics |
|------|--------|
|      |        |

| 1                          |  |
|----------------------------|--|
| (01-04-2022 to 02-04-2022) | Sevice marketing –Concept, characteristics and classification          |
| 2                          | Take queries of previous topic   |
| (04-04-2022 to             | Buying Process for services  |
| 09-04-2022)                | Student presentation on previous topic                                 |
| 3                          | Consumer expectation of services                                       |
| (11-04-2022 to 16-04-2022) | Class activity ( student presentation/group discussion/class test etc) |
| 4                          | Consumer perception of services  |
| (18-04-2022 to 23-04-2022) | Class test   |
| 5                          | Service Quality  |
| (25-04-2022 to 30-04-2022) | Student presentation on previous topic                                 |
| 6                          | Relationship Marketing   |
| (02-05-2022 to             | Service Market Segmentation  |
| 07-05-2022)                | Customer retention strategy  |
|                            | Class activity ( student presentation/group discussion/class test etc) |
| 7                          | Service Development  |
| (09-05-2022 to             | Process  |
| 14-05-2022)                | Service blueprinting   |
|                            | Take queries of previous topic   |
|                            | give written assignment  |
| 8                          | Service Delivery   |
| (16-05-2022 to             | Customers feedback   |
| 21-05-2022)                | Service recovery   |

| 9                          | Physical environment of services                                       |
|----------------------------|--|
| (23-05-2022 to 28-05-2022) | Pricing of services  |
| 20 03 2022)                | Approaches of Pricing  |
|                            | Class activity ( student presentation/group discussion/class test etc) |
| 10                         | Distribution of service channels                                       |
| (30-05-2022 to 04-06-2022) | Key intermediatries  |
| 11                         | Managing Service Employees   |
| (06-06-2022 to 12-06-2022) | Give assignment for homework   |
| 12                         | Revision   |
| (13-06-2022 to             | Class test   |
| 18-06-2022)                | Student presentation   |
| 13                         | Managing service customers and enhancing customer participation        |
| (20-06-2022 to             | Customer protection  |
| 25-06-2022)                | Ethics in Services   |
|                            | Class activity ( student presentation/group discussion/class test etc) |

**Lesson Plan(2021-22)** 

Class: M.COM IVth Semester

Subject: Strategic HRM

| Week                               | Topics  |
|------------------------------------|---|
| 1<br>(01-04-2022 to<br>02-04-2022) | Introduction Topic- Concept Of Strategies and Characteristics |
| 2                                  |   |
| (04-04-2022 to                     | Topic- Approaches of Strategic Decision Making                |
| 09-04-2022)                        | Strategic Management Process                                  |
| 3                                  | Topic- Developing of Strategic Mission Setting of Objectives  |

| (11-04-2022 to<br>16-04-2022) | Topic Continued After Taking queries from Previous Lecture    |
|-------------------------------|---|
| 4                             | Topic- Environmental Appraisal                                |
| (18-04-2022 to                | Concept & Components  |
| 23-04-2022)                   | Group Activity- Presentation/Group Discussion                 |
| 5                             | Topic- Analyzing of external environment                      |
| (25-04-2022 to                | Organization Appraisal  |
| 30-04-2022)                   |   |
| 6                             | Topic-Dynamic of Internal Environment                         |
| (02-05-2022 to                | Topic Continued After Taking queries from Previous Lecture    |
| 07-05-2022)                   |   |
|                               |   |
| 7                             | Topic-Methods and Technique of organizational Appraisal       |
| ,                             | Discussion on Research Paper Writing                          |
| (09-05-2022 to                |   |
| 14-05-2022)                   |   |
|                               |   |
| 8                             | Topic-Dynamics of Internal Environment                        |
| (16-05-2022 to                | Methods and techniques of organizational Appraisal            |
| 21-05-2022)                   |   |
| 9                             | Topic- Generic Strategic Alternative                          |
| (23-05-2022 to                | Stability, Expansion, Retrenchment & Combination Strategies   |
| 28-05-2022)                   |   |
|                               |   |
| 10                            | Topic- Variation Strategies                                   |
| (30-05-2022 to                | Internal & External Alternatives                              |
| 04-06-2022)                   | Class Test  |
| 11                            | Topic- Variation Strategies                                   |
| (06-06-2022 to                | Horizontal & Vertical Alternatives                            |
| 11-06-2022)                   | Group Activity- Presentation/Group Discussion                 |
| 12                            | Topic- International Level Strategic Alternative              |
| (13-06-2022 to                | Topic- Strategic Choice Process, Technique & Marginal Factors |
| 18-06-2022)                   |   |
| 13                            | Topic: Strategic Implementation,                              |
| (20.06.2022+5                 | Organisation Learning   |
| (20-06-2022 to 25-06-2022)    | Class Activity: Case Studies                                  |
| 23-00-2022)                   |   |

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