

DEPARTMENT  
OF  
COMMERCE

**Lesson**

**Plan**

**B.COM**

**1<sup>ST</sup> SEM**

**2023-2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: B.Com (G+H+T) Subject: Financial Accounting B23 COM - 101**

Week 1 ( July 24-29)	Orientation to Students Financial accounting: Concept, Objectives & Scope Accounting as an information system
Week 2 ( August 1-5)	Accounting principles: Concepts and conventions
Week 3 ( August 7-12)	Double entry system A brief overview of accounting standards in India Journal, Ledger & trial balance
Week 4 ( August 14-18)	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves
Week 5 ( August 21-26)	Revision and Class Test
Week 6 ( August 28-September 2)	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments
Week 7 (September 4 -9)	Topic of Final Accounts Continued
Week 8 (September 11 -16)	Topic of Final Accounts Continued
Week 9 (September 18 -22)	Accounting for non-profit organizations
Week 10 (September 25 -30)	Consignment accounts: accounting records Normal and abnormal loss
Week 11 (October 3-7)	Consignment accounts: Valuation of unsold stock
Week 12 (October 9-14)	Branch accounts (dependent branch): debtors system, stock and debtor system

Week 13 (October 16 - 21)	Branch accounts (dependent branch): Wholesale branch, Final accounts Methods
Week 14 (October 23-31)	Hire purchase and installment payment system: Basic concepts and difference
Week 15 (November 2-9)	Sessional Exams
Week 16 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20-24)	Hire purchase and installment payment system: Accounting Treatment

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: B.Com (G+H+T) Subject: Business Law (BC23-Com-102)**

Week 1 ( July 24-29)	Introduction to valid contracts Elements of valid contract
Week 2 ( August 1-5)	Proposal of contract Acceptance and revocation
Week 3 ( August 7-12)	Contractual capacity of parties
Week 4 ( August 14-18)	Free consent of parties
Week 5 ( August 21-26)	Lawful consideration and object Agreements expressly declared as void
Week 6 ( August 28- September 2)	Legal formalities – written and registered Contingent contracts
Week 7 (September 4 -9)	Performance of contracts Discharge of contracts
Week 8 (September 11 -16)	Implied, Quasi or Constructive contracts Consequences of breach of contract
Week 9 (September 18 -22)	Sale of goods act-1930 Contract of sale Conditions and warranties
Week 10 (September 25 - 30)	Transfer of property or ownership Performance of the contract- delivery and payment Unpaid seller Suits for breach of contract
Week 11 (October 3-7)	Indian partnership act, 1932 nature of firms, duties and rights of partners
Week 12 (October 9-14)	Limited Liability Partnership Act,2008

	Limited Liability Partners: Their relations and Liability
Week 13 (October 16 - 21)	Negotiable Act :Meaning, Nature, Kinds and Parties
Week 14 (October 23-31)	Negotiation, Dishonour and Discharge of Negotiable Instrument
Week 15 (November 2-9)	Sessional Exams
Week 16 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20-24)	Right to information act, 2005 important provisions of RTI act, 2005 revision and test

**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 1**

**Class: B.Com (G+H+T) Subject: Business Management B23 COM - 103**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Orientation of the students Topic 1 - Introduction to Management
Week 2 ( August 1- August 5)	Topic 2 – Management: An Introduction, Characteristics and Significance, Process and Functions of Management Activity Class (group discussion/presentation/role playing/group activity)
Week 3 ( August 7- August 12)	Topic 3 – Management as Science, Art and Profession Test of Chapter No 1
Week 4 ( August 14- August 18)	Topic 4– Approaches to Management Topic Continued after taking queries from previous lecture
Week 5 ( August 21-2 August 6)	Topic 5 – Planning: Concept and Importance Topic Continued after taking queries from previous lecture Activity Class (group discussion/presentation/role playing/group activity)
Week 6 ( August 28- September 2)	Topic 6- Types of Plans Test of Planning: Concept and Importance
Week 7 (September 4 - September 9)	Topic 7– Organising: Principles and Formal vs. Informal Organisation Topic Continued after taking queries from previous lecture
Week 8 (September 11 - September 16)	Topic 8– Organisation Structure: Meaning, Types Topic Continued after taking queries from previous lecture

Week 9 (September 18 - September 22)	Topic 9– Delegation of Authority: Meaning, Advantages and Barriers Topic Continued after taking queries from previous lecture
Week 10 (September 25 - September 30)	Topic 10- Decentralisation and Centralisation Test of Delegation of Authority
Week 11 (October 3- October 7)	Topic 11- Staffing: Concept and Scope Topic Continued after taking queries from previous lecture
Week 12 (October 9-14)	Topic 12- Directing: Principles and Elements Topic Continued after taking queries from previous lecture
Week 13 (October 16 - October 21)	Topic 13- Motivation: Meaning, Importance and Approaches Topic Continued after taking queries from previous lecture
Week 14 (October 23- October 31)	Topic 14- Leadership: Approaches and Styles Topic 15- Controlling: Meaning and Process
Week 15 (November 2- November 9)	Sessional exam
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20- November 24)	Topic 16- Control Techniques: Traditional and Modern Topic 17 – Coordination: Importance and Methods Revision of all Chapters



# **Lesson Plan**

**B.COM**

**3<sup>rd</sup> SEM**

**2023-2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: B.Com (G+H+T)**

**Subject: Corporate Accounting(BC-301)**

Week 1 ( July 24-29)	Orientation Issue of shares
Week 2 ( August 1-5)	Forfeiture and re- issue of shares
Week 3 ( August 7-12)	Book building concept and its process Issue of right shares and bonus shares Buy back of shares
Week 4 ( August 14-18)	Numerical assessment and revision Test of previous topics
Week 5 ( August 21-26)	Issue of preference shares
Week 6 ( August 28- September 2)	Redemption of preference shares
Week 7 (September 4 -9)	Test and numerical assessment
Week 8 (September 11 -16)	Issue of debentures
Week 9 (September 18 -22)	Redemption of debentures
Week 10 (September 25 -30)	Test of debentures Introduction to final accounts
Week 11 (October 3-7)	Continuation of final accounts
Week 12 (October 9-14)	Introduction of Amalgamation of companies
Week 13 (October 16 - 21)	Continuation of amalgamation of companies
Week 14 (October 23-31)	Internal reconstruction
Week 15 (November 2-9)	Sessional Exams

Week 16 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20-24)	Doubt solving sessions

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: B.Com (G+H+T) Subject: Business Statistics-I BC- 302**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Orientation of the students Topic 1 - Introduction to Statistics
Week 2 ( August 1- August 5)	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)
Week 3 ( August 7- August 12)	Topic 3 – Measures of Central Tendency
Week 4 ( August 14- August 18)	Topic 3 – Measures of Central Tendency Topic Continued after taking queries from previous lecture  Class Test
Week 5 ( August 21-2 August 6)	Topic 3 – Measures of Central Tendency Topic Continued after taking queries from previous lecture  Class Test
Week 6 ( August 28- September 2)	Topic 3 – Measures of Central Tendency (Geometric Mean and Harmonic Mean)
Week 7 (September 4 - September 9)	Topic 4 – Measures of Dispersion
Week 8 (September 11 - September 16)	Topic 4 – Measures of Dispersion Topic Continued after taking queries from previous lecture

Week 9 (September 18 - September 22)	Topic 4 – Measures of Dispersion  Topic Continued after taking queries from previous lecture  Class Test
Week 10 (September 25 - September 30)	Topic – 5 Index Numbers – 1 Class Test
Week 11 (October 3- October 7)	Topic – 5 Index Numbers - 1 Topic Continued after taking queries from previous lecture
Week 12 (October 9-14)	Topic – 5 Index Numbers – 2 Class Test
Week 13 (October 16 - October 21)	Topic – 5 Index Numbers – 2 Topic Continued after taking queries from previous lecture
Week 14 (October 23- October 31)	Topic – 6 Time Series Analysis - 1
Week 15 (November 2- November 9)	Sessional Exams
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional - MDC
November 18	Topic – 6 Time Series Analysis -2
Week 17 (November 20- November 24)	Topic – 6 Time Series Analysis -3 Revision

**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 3**  
**Class: B.Com (G+H+T)      Subject: Business Law BC-303**

Week 1 ( July 24-29)	Introduction to valid contracts Elements of valid contract Proposal of contract
Week 2 ( August 1-5)	Acceptance and revocation Contractual capacity of parties
Week 3 ( August 7-12)	Contractual capacity of parties contd... Free consent of parties
Week 4 ( August 14-18)	Lawful consideration and object Agreements expressly declared as void
Week 5 ( August 21-26)	Legal formalities – written and registered Contingent contracts Performance of contracts
Week 6 ( August 28- September 2)	Discharge of contracts
Week 7 (September 4 -9)	Consequences of breach of contract
Week 8 (September 11 -16)	Contracts of indemnity and guarantee
Week 9 (September 18 -22)	Contract of pledge and agency
Week 10 (September 25 -30)	Sale of goods act-1930 Contract of sale
Week 11 (October 3-7)	Conditions and warranties

Week 12 (October 9-14)	Transfer of property or ownership
Week 13 (October 16 - 21)	Performance of the contract- delivery and payment Unpaid seller
Week 14 (October 23-31)	Suits for breach of contract
Week 15 (November 2-9)	Revision of Full syllabus
Week 16 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Distribution of sessional answer sheets, Queries taken
Week 17 (November 20-24)	Consumer protection act, 1986

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: B.Com (G+H+T)**

**Subject: BC 304 (Company Law- I)**

Week 1 ( July 24-29)	Meaning of Company Characteristics of Companies
Week 2 ( August 1-5)	Types of Companies Class Activity (Group Discussion/Presentation/Role Playing/Group activity)
Week 3 ( August 7-12)	Topic Continued after taking queries from previous lecture Conversion of private into public company & vice versa.
Week 4 ( August 14-18)	Promotion and incorporation of companies: Basic Concepts Promoters: legal position, duty, liability and remuneration Class Test
Week 5 ( August 21-26)	Topic Continued after taking queries from previous lecture Company and pre-incorporation contracts Incorporation procedure
Week 6 ( August 28- September 2)	Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses Class Activity (Group Discussion/Presentation/Role Playing/Group activity)
Week 7 (September 4 -9)	Contents of Articles of Association



	Model forms and alteration in Articles of Association
Week 8 (September 11 -16)	Doctrine of indoor management Doctrine of Constructive notice Class Test
Week 9 (September 18 -22)	Meaning of Prospectus Contents and formalities of prospectus Abridged prospectus Deemed prospectus
Week 10 (September 25 -30)	Red herring & shelf prospectus Misstatement and remedies Liabilities for misstatements Class Activity (Group Discussion/Presentation/Role Playing/Group activity)
Week 11 (October 3-7)	Revision and Class Test
Week 12 (October 9-14)	Types of Share Capital Issue and allotment of shares and debentures
Week 13 (October 16 - 21)	Share Certificate Share warrant Reduction of share capital Buy-back of shares
Week 14 (October 23-31)	Transfer & transmission of shares and debentures Depository system Borrowing powers and debentures
Week 15 (November 2-9)	Sessional Exams
Week 16 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20-24)	Class Test and Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: B.Com (G+H+T)**

**Subject: Indian Financial System BC 305**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Orientation of the students Introduction to Indian financial System
Week 2 ( August 1- August 5)	Nature and role of financial System Financial System and Economic Development
Week 3 ( August 7- August 12)	Financial Markets Financial Instruments
Week 4 ( August 14- August 18)	Instruments of Money Market Functions of Money Market Class (Group Discussion and Presentation)
Week 5 ( August 21-2 August 6)	Primary Market Secondary Market
Week 6 ( August 28- September 2)	Depository System NSDL CDSL
Week 7 (September 4 - September 9)	Formation of SEBI Recent Developments
Week 8 (September 11 - September 16)	Debt Market Presentations
Week 9 (September 18 - September 22)	Reserve Bank of India Credit Creation
Week 10 (September 25 - September 30)	Methods Of Credit Control Revision of above topics
Week 11 (October 3- October 7)	Commercial Banking in India Recent Developments in Commercial Banking in India
Week 12 (October 9-14)	Problem of Non-performing Assets in Commercial Banks

Week 13 (October 16 - October 21)	Payment Banks E-banking in India
Week 14 (October 23- October 31)	Development Banks
Week 15 (November 2- November 9)	Sessional exam
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20-24)	Payment Banks and E-Banking (Group discussion /presentation)

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: B.Com (T)      Subject: INCOME TAX LAW-III BC(VOC)305**

Week 1 ( July 24-29)	Topic1- basic concepts of income tax law
Week 2 ( August 1-5)	Topic 2 - Assessment procedure Assessment under section 143(1) Regular assessment under section 143(2) Activity Class (group discussion/presentation/role playing/group activity)
Week 3 ( August 7-12)	Topic 3 – - Best judgement assessment Class test
Week 4 ( August 14-18)	Topic 4 – Presentation and group discussion
Week 5 ( August 21-26)	Topic 5 -- Income escaping assessment under section 148 Issue of notice where income has escaped assessment and time limit for notice Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 6 ( August 28- September 2)	Topic 6 – Test Time limit for completion of assessment and reassessment Topic Continued after taking queries from previous lecture
Week 7 (September 4 -9)	Topic 7 – Class test Return of Income
Week 8 (September 11 -16)	Topic 8 – Persons liable to file return Return of loss

	Revision and test Topic Continued after taking queries from previous lecture
Week 9 (September 18 -22)	Topic 9 – Belated Return filing Revised return Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 10 (September 25 -30)	Topic 10 – Defective return E-filing of return
Week 11 (October 3-7)	Topic 11 - Filing of ITR (Income tax return) Problem Solving Session
Week 12 (October 9-14)	Topic 12 - Offences and Prosecutions Revision and Class Test
Week 13 (October 16 - 21)	Topic 13 - Appeals to Income tax authority Activity Class- (Group Discussion/Presentation/case study/Group Activity) Post assessment procedure
Week 14 (October 23-31)	Topic 14- Refund- Who can claim and time limit for claiming refund
Week 15 (November 2-9)	Topic 16 – Refund on Appeal Interest on Appeal Class Test
Week 16 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20-24)	Revision

**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 3**  
**Class: B.Com (T)      Subject: GST-II BC(VOC)306**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Topic 1 - GST – Introduction
Week 2 ( August 1- August 5)	Topic - 1 Accounts and Record (After taking queries from previous lecture) Activity Class (Class discussion on GST impact on Economy)
Week 3 ( August 7- August 12)	Topic 2 - Various returns to be filled under GST
Week 4 ( August 14- August 18)	Topic 2 – Various returns to be filled under GST (Topic Continued after taking queries from previous lecture) Class Test
Week 5 ( August 21-2 August 6)	Topic 3 – Payment of Tax Activity (Class Discussion/case study)
Week 6 ( August 28- September 2)	Topic 3 – Payment of Tax (Topic Continued after taking queries from previous lecture) Class Test
Week 7 (September 4 - September 9)	Topic 4 – Reverse Charge Mechanism (RCM) Activity (Presentation/Group Discussion)
Week 8 (September 11 - September 16)	Topic 5 – Interest Provision On Delayed Payment (After taking a queries on previous chapter)
Week 9 (September 18 - September 22)	Discussion on previous Chapter/Class test/ Group Discussion/ Presentations
Week 10 (September 25 - September 30)	Topic 6 – Assessment

Week 11 (October 3- October 7)	Topic 6 – Assessment (Topic Continued after taking queries from previous lecture) Class Test Activity (Group Discussion/ presentations)
Week 12 (October 9-14)	Topic 7 Audit Class Test
Week 13 (October 16 - October 21)	Topic 8 – Inspection (After taking query of previous Chapter) (Group Discussion/ Presentations)
Week 14 (October 23- October 31)	Topic 11 – Inspection (Topic Continued after taking queries from previous lecture) Class Test Activity (Group Discussion/ Presentation/Quiz)
Week 15 (November 2- November 9)	Sessional Exams
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional - MDC
November 18	Topic 12 – Offences and Penalty Activity (Presentation/ Group Discussion)
Week 17 (November 20- November 24)	Topic 12 – Offences and Penalty (Topic Continued after taking queries from previous lecture) Activity (Presentation/Group Discussion/Quiz) Class Test

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: B.Com (G+H)**

**Subject: Rural Marketing BC-306(i)**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Orientation of the students Introduction to Rural Marketing
Week 2 ( August 1- August 5)	Topic 1- Introduction (Topic continued) Meaning, Nature, Characteristics and Opportunities of Rural Marketing Rural Marketing in India Activity Class (group discussion/presentation/role playing/group activity)
Week 3 ( August 7- August 12)	Topic 1- Revision Socio-cultural, economic, demographic, technological and other environmental factors affecting Rural Marketing.
Week 4 ( August 14- August 18)	Test Topic 2- Rural Consumer Behaviour
Week 5 ( August 21-2 August 6)	Topic 3-Segmentation of Rural Market Activity Class- (Group Discussion/Presentation/case study/Group Activity
Week 6 ( August 28- September 2)	Topic 3- Segmentation of Rural Market (Contd.) Topic Continued after taking queries from previous lecture
Week 7 (September 4 - September 9)	Topic 4- Rural Marketing Mix Class Test
Week 8 (September 11 - September 16)	Presentation and Revision Topic 5- Difference in Rural and Urban market Problems in Rural Marketing Topic Continued after taking queries from previous lecture



Week 9 (September 18 - September 22)	Topic 6- Strategies for Rural Marketing Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 10 (September 25 - September 30)	Topic 6- Product planning, pricing, promotion and management of distribution channel for marketing of durables and non-durables in rural areas Topic Continued after taking queries from previous lecture
Week 11 (October 3- October 7)	Topic 6- Planning and organising personal selling in rural market
Week 12 (October 9-14)	Revision of Topics (5 and 6)
Week 13 (October 16 - October 21)	Topic 7- Innovation in Rural Market Topic 8- E-commerce in Rural Market Class Tests
Week 14 (October 23- October 31)	Topic 8- E-Choupal and other similar initiatives in rural market Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 15 (November 2- November 9)	Sessional Exams
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional - MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20- November 24)	Revision and Tests

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: B.Com (H)**

**Subject: Foreign Trade of India BC- 306(ii)**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Orientation of the students Topic 1 – India’s Foreign Trade: Trends and Composition
Week 2 ( August 1- August 5)	Topic 2 – Direction of Foreign Trade  Activity Class (group discussion/presentation/role playing/group activity)
Week 3 ( August 7- August 12)	Topic 3 – Balance of Payments Class Test
Week 4 ( August 14- August 18)	Topic 4 – World Trade Organization Revision and Class test - Oral
Week 5 ( August 21-2 August 6)	Topic 5 – Foreign Market Selection Activity Class (group discussion/presentation/role playing/group activity)
Week 6 ( August 28- September 2)	Topic 6 – Foreign Market Entry Modes Revision and Class test - Oral
Week 7 (September 4 - September 9)	Topic 7 – International Product Planning Activity Class (group discussion/presentation/role playing/group activity)
Week 8 (September 11 - September 16)	Topic 8 – International Product Life Cycle Class Test
Week 9 (September 18 - September 22)	Topic 9 – Export Procedures and Documentation Activity Class (group discussion/presentation/role playing/group activity /case study)

Week 10 (September 25 - September 30)	Topic 10 – Incoterms/International Price Quotations  Activity Class (group discussion/presentation/role playing/group activity /case study)
Week 11 (October 3- October 7)	Topic 11 – Methods of International Payment Class Test
Week 12 (October 9-14)	Topic 12 – Foreign Trade Policy Activity Class (group discussion /presentation/role playing/group activity /case study)
Week 13 (October 16 - October 21)	Topic 13 – Special Economic Zones (SEZs)  Class Test
Week 14 (October 23- October 31)	Topic 14 – Export Oriented Units(EOUs)  Topic 15 – Export Houses and Trading Houses Class Test - Oral
Week 15 (November 2- November 9)	Topic 16 – World Bank  Topic 17 – International Monetary Fund (IMF) Activity Class (group discussion/presentation/role playing/group activity /case study)
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20- November 24)	Revision and Tests

**Lesson**

**Plan**

**B.COM**

**4<sup>th</sup> SEM**

**2023-2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: B.Com (G+H+T)**

**Subject: Corporate Accounting (BC-401)**

Week 1 ( January 1-6)	Orientation and introduction of new syllabus
Week 2 ( January 8-13)	Introduction to valuation of goodwill and explaining the topic
Week 3 ( January 15-20)	Test of valuation of goodwill Introduction to different kinds of shares and their benefits
Week 4 ( January 22-27)	Concept of valuation of shares, its calculation based on simple problems
Week 5 (January 29- February 3)	Test of valuation of shares Introduction of holding companies and balance sheet of a company
Week 6 ( February 5-10)	Accounts of holding companies
Week 7 ( February 12-17)	Preparation of consolidated balance sheet
Week 8 ( February 19-23)	Preparation of consolidated balance sheet along with one subsidiary company
Week 9 ( February 26 March 2)	Accounts of holding company along with the relevant provisions of accounting standard 21.
Week 10 (March 4-9)	Doubt session Test of holding company. Introduction to banking organizations.

Week 11 (March 11-16)	Accounts of banking organizations with practical questions Introduction to insurance companies
Week 12 (March 18-22)	Accounts of insurance companies
Week 13 ( March 23-31)	<b>Holi Break</b>
Week 14 (April 1-6)	Liquidation of companies - theory and practical
Week 15 (April 8-13)	Doubt solving session Test of full syllabus
Week 16 (April 15-20)	Revision
Week 17 (April 22- 30)	Revision and Class Activity

**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 4**  
**Class: B.Com (G+H+T)    Subject: Business Statistics-II BC 402**

<b>Week 1</b> <b>( January 1- January 6)</b>	Topic 1: Simple Correlation – Introduction
<b>Week 2</b> <b>( January 8- January 13)</b>	Topic 1: Simple Correlation (Karl Pearson’s Coefficient of Correlation)
<b>Week 3</b> <b>( January 15- January 20)</b>	Class Test Topic 1: Simple Correlation (Rank Correlation)
<b>Week 4</b> <b>( January 22- January 27)</b>	Topic 1: Simple Correlation (Concurrent Deviation Method, Probable and Standard Error) Class Test
<b>Week 5</b> <b>(January 29- February 3)</b>	Topic 2: Regression Analysis
<b>Week 6</b> <b>( February 5- February 10)</b>	Topic 2: Regression Analysis (Topic Continued after taking queries from previous lecture)
<b>Week 7</b> <b>( February 12- February 17)</b>	Class Test Topic 2: Regression Analysis (Topic Continued after taking queries from previous lecture)
<b>Week 8</b> <b>( February 19- February 23)</b>	Class Test Topic 3: Probability - I
<b>Week 9</b> <b>( February 26- March 2)</b>	Topic 3: Probability - I (Topic Continued after taking queries from previous lecture)
<b>Week 10</b> <b>(March 4- March 9)</b>	Class Test Topic 3: Probability - I

	(Topic Continued after taking queries from previous lecture)
<b>Week 11 (March 11- March 16)</b>	Topic 4: Probability - II (Bays' Theorem) (Topic Continued after taking queries from previous lecture) Class Test
<b>Week 12 (March 18- March 22)</b>	Topic 5: Probability Distributions - I (Binomial Distribution) Class Test
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Topic 6: Probability Distributions - II (Poisson Distribution) Class Test
<b>Week 15 (April 8- April 13)</b>	Topic 7: Probability Distributions - III (Normal Distribution) Class Test
<b>Week 16 (April 15- April 20)</b>	Revision and Tests
<b>Week 17 (April 22- April 30)</b>	Revision and Tests



**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 4**  
**Class: B.Com (G+H+T)      Subject: Business Law BC 403**

Week 1 ( January 1-6)	Introduction to negotiable act 1881 its features and its types
Week 2 ( January 8-13)	negotiation, crossing and dishonour and discharge of negotiable instruments
Week 3 ( January 15-20)	Indian partnership act, 1932 nature of firms, duties and rights of partners
Week 4 ( January 22-27)	relation of partners to third parties, liabilities of firm and partner, minor
Week 5 (January 29- February 3)	reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms and effects of non registration.
Week 6 ( February 5-10)	limited liability partnership act, 2008 its meaning and characteristics
Week 7 ( February 12-17)	incorporation of LLP, partners and the liability of LLP and partners.
Week 8 ( February 19-23)	accounts audit and taxation of LLPs
Week 9 ( February 26 March 2)	conversion to LLP from private co./ firm/unlisted company
Week 10 (March 4-9)	winding up and dissolution of LLP.

Week 11 (March 11-16)	Information technology act 2000. its purpose, digital signature and electronic governance
Week 12 (March 18-22)	acknowledgement and dispatch of electronic records certifying digital signature
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	penalties and other provisions
Week 15 (April 8-13)	Right to information act, 2005
Week 16 (April 15-20)	important provisions of RTI act, 2005
Week 17 (April 22- 30)	revision and test.

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: B.Com (G+H+T)**

**Subject: BC 404 (Company Law- II)**

Week 1 ( January 1-6)	Membership in companies Company management and administration
Week 2 ( January 8-13)	Legal position of Directors Qualification and Appointment of Directors
Week 3 ( January 15-20)	Removal of Directors Powers of Directors Duties and liabilities of directors
Week 4 ( January 22-27)	Managerial Remuneration Key Management Personnel: Managing Director, Whole Time Director, Manager
Week 5 (January 29- February 3)	Company Secretary: Role, appointment, duties, liabilities, rights and dismissal Class Activity (Group Discussion/Presentation/Role Playing/Group activity)
Week 6 ( February 5-10)	Meetings: kinds of meetings, requisites of a valid meeting
Week 7 ( February 12-17)	Authority, notice & agenda, quorum, chairperson & conduct of meeting Resolutions Minutes and Proxy
Week 8 ( February 19-23)	Dividend; accounts of companies; audit & auditors
Week 9 ( February 26 March 2)	Class Test and Revision
Week 10 (March 4-9)	Prevention of oppression & mismanagement
Week 11 (March 11-16)	Compromise, Arrangement, Reconstruction and Amalgamation

Week 12 (March 18-22)	Meaning of Winding up Modes of winding up
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	Procedure and Consequences of winding up
Week 15 (April 8-13)	Procedure and Consequences of winding up (continued)
Week 16 (April 15-20)	Class Test and Revision
Week 17 (April 22- 30)	Class Test and Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: B.Com (G+H)      Computerized Accounting System (BC-405)**

Week 1 ( January 1-6)	Orientation of the students Introduction to Tally
Week 2 ( January 8-13)	Creation of Company-Licensing ,Tally Vault , Security Control
Week 3 ( January 15-20)	Splitting Company Data, Backup and restore
Week 4 ( January 22-27)	Voucher entry Test
Week 5 (January 29- February 3)	Accounting –Budget
Week 6 ( February 5-10)	Test and revision
Week 7 ( February 12-17)	Accounting – Cost centre
Week 8 ( February 19-23)	Currency- Debit Note and Credit Note
Week 9 ( February 26 March 2)	Practicals on Debit note and credit note
Week 10 (March 4-9)	Interest calculation
Week 11 (March 11-16)	Balance Sheet and Profit and loss Practicals
Week 12 (March 18-22)	Test and revision
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	Introduction to payroll
Week 15 (April 8-13)	Payroll Masters Revision

Week 16 (April 15-20)	Advanced Payroll Transactions
Week 17 (April 22- 30)	Test and revision

**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 4**  
**Class: B.Com (T) Subject: GST-IV BC VOC - 405**

<b>Week 1</b> <b>( January 1- January 6)</b>	Overview of Subject
<b>Week 2</b> <b>( January 8- January 13)</b>	Topic 1 - Introduction of GST
<b>Week 3</b> <b>( January 15- January 20)</b>	Topic 1 - Introduction of GST (Topic Continued after taking query from previous Chapter) Overview and Administration of GST
<b>Week 4</b> <b>( January 22- January 27)</b>	Topic 2 – Haryana Goods and service act 2017 <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Taxable Event, Levy and collection, offences and Penalties</li> </ul> Activity (Group Discussion/Quiz)
<b>Week 5</b> <b>(January 29- February 3)</b>	Topic 2 – Haryana Goods and service act, 2017 (Topic Continued after taking query from previous Chapter) <ul style="list-style-type: none"> <li>• Input Tax Credit</li> <li>• Registration</li> </ul> Activity: Class Test
<b>Week 6</b> <b>( February 5- February 10)</b>	Topic 2 – Haryana Goods and service act, 2017 (Topic Continued after taking query from previous Chapter) <ul style="list-style-type: none"> <li>• Returns, Assessment and Audit</li> </ul> Activity (Group Discussion/Quiz/Presentations)
<b>Week 7</b> <b>( February 12- February 17)</b>	Topic 3 – Integrated Goods and Service Tax Act, 2017 <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Taxable Event, Levy and collection, offences and Penalties</li> </ul> Activity (Group Discussion/Quiz/Presentations)

<b>Week 8 ( February 19- February 23)</b>	Topic 3 – Integrated Goods and Service Tax Act, 2017(Topic Continued after taking query from previous Chapter) <ul style="list-style-type: none"> <li>• Returns, Assessment and Audit</li> </ul> Activity (Group Discussion/Quiz/Presentations)
<b>Week 9 ( February 26- March 2)</b>	Topic 4 – Union Territory Goods and Service Tax Act, 2017 <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Taxable Event, Levy and collection, offences and Penalties</li> </ul> Activity (Group Discussion/Quiz/Presentations)
<b>Week 10 (March 4- March 9)</b>	Topic 4 – Union Territory Goods and Service Tax Act, 2017 (Topic Continued after taking query from previous Chapter) <ul style="list-style-type: none"> <li>• Returns, Assessment and Audit</li> </ul> Activity (Group Discussion/Quiz/Presentations)
<b>Week 11 (March 11- March 16)</b>	Topic 5 – Goods and Service Tax (Compensation to States) Act, 2017 Activity: Class Test/Presentation
<b>Week 12 (March 18- March 22)</b>	Presentations/Class Test/Quiz
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Presentations/Class Test/Quiz
<b>Week 15 (April 8- April 13)</b>	Presentations/Class Discussion/Quiz
<b>Week 16 (April 15- April 20)</b>	Revision
<b>Week 17 (April 22- April 30)</b>	Revision



**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 4**  
**Class: B.Com (G+H)      Subject: Advertising BC 406(i)**

<b>Week</b>	<b>Topics</b>
<b>Week 1</b> <b>( January 1- January 6)</b>	Topic 1 – Advertising- Meaning, Scope and functions
<b>Week 2</b> <b>( January 8- January 13)</b>	Topic 2 – Promotion mix and advertising Activity Class (group discussion/presentation/role playing/group activity /case study)
<b>Week 3</b> <b>( January 15- January 20)</b>	Topic 3 – Advertising Process Topic 4- Communication process
<b>Week 4</b> <b>( January 22- January 27)</b>	Topic 5 – Types of advertising Class Test
<b>Week 5</b> <b>(January 29- February 3)</b>	Topic 6 – Economic and social aspect of advertising Topic 7 – Legal and ethical aspects of advertising Activity Class (group discussion/presentation/role playing/group activity /case study)
<b>Week 6</b> <b>( February 5- February 10)</b>	Topic 8 – Advertising objectives and DAGMAR Approach Topic 9 – Advertising Budget Class Test
<b>Week 7</b> <b>( February 12- February 17)</b>	Topic 10 – Creative aspect of advertising Activity Class (group discussion/presentation/role playing/group activity /case study)

<b>Week 8 ( February 19- February 23)</b>	Topic 11 – Types of advertising media Activity Class (group discussion/presentation/role playing/group activity /case study)
<b>Week 9 ( February 26- March 2)</b>	Topic 12 – Media planning and scheduling Class Test
<b>Week 10 (March 4- March 9)</b>	Topic 13 – Advertising agency and its role  Activity Class (group discussion/presentation/role playing/group activity /case study)
<b>Week 11 (March 11- March 16)</b>	Topic 14 – Client agency relationship and advertising department Class test
<b>Week 12 (March 18- March 22)</b>	Topic 15 – Advertising and consumer behaviour Activity Class (group discussion/presentation/role playing/group activity /case study)
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Topic 16- Measuring advertising effectiveness
<b>Week 15 (April 8- April 13)</b>	Activity Class (group discussion/presentation/role playing/group activity /case study Revision and Tests
<b>Week 16 (April 15- April 20)</b>	Revision and Tests
<b>Week 17 (April 22- April 30)</b>	Revision and Tests

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: B.Com (H)**

**Subject: Entrepreneurship Development BC 406 (ii)**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Topic 1 – Entrepreneur: An overview
<b>Week 2 ( January 8- January 13)</b>	Topic 2 – Entrepreneurship Activity Class (group discussion/presentation/role playing/group activity /case study)
<b>Week 3 ( January 15- January 20)</b>	Topic 3 – Setting Up of a New Business
<b>Week 4 ( January 22- January 27)</b>	Topic 4 – Life cycle of new business Class Test
<b>Week 5 (January 29- February 3)</b>	Topic 5 – Environmental Factors Affecting A New Business Topic 6 – Project Planning Activity Class (group discussion/presentation/role playing/group activity /case study)
<b>Week 6 ( February 5- February 10)</b>	Topic 6 – Project Planning (Topic Continued after taking queries from previous lecture) Topic 7 – Market and Demand Analysis Class Test
<b>Week 7 ( February 12- February 17)</b>	Topic 8 – Capital and Project Cost Activity Class (group discussion/presentation/role playing/group activity /case study)

<p align="center"><b>Week 8</b> <b>( February 19- February 23)</b></p>	<p>Topic 9 – Sources of Finance Topic 10 – Profit and Tax Planning Activity Class (group discussion/presentation/role playing/group activity /case study)</p>
<p align="center"><b>Week 9</b> <b>( February 26- March 2)</b></p>	<p>Topic 11 – Entrepreneurship and development programs Topic 12 – Institutional support to Entrepreneurship development Class Test</p>
<p align="center"><b>Week 10</b> <b>(March 4- March 9)</b></p>	<p>Topic 13 – Government Support and Incentives to New Enterprises  Activity Class (group discussion/presentation/role playing/group activity /case study)</p>
<p align="center"><b>Week 11</b> <b>(March 11- March 16)</b></p>	<p>Topic 14 – Start up India Class test</p>
<p align="center"><b>Week 12</b> <b>(March 18- March 22)</b></p>	<p>Activity Class (group discussion/presentation/role playing/group activity /case study Revision and Tests</p>
<p align="center"><b>Week 13</b> <b>( March 23- March 31)</b></p>	<p>Holi Break</p>
<p align="center"><b>Week 14</b> <b>(April 1- April 6)</b></p>	<p>Revision and Tests</p>
<p align="center"><b>Week 15</b> <b>(April 8- April 13)</b></p>	<p>Topic 15 – Skill India Activity Class (group discussion/presentation/role playing/group activity /case study)</p>
<p align="center"><b>Week 16</b> <b>(April 15- April 20)</b></p>	<p>Revision</p>
<p align="center"><b>Week 17</b> <b>(April 22- April 30)</b></p>	<p>Class Tests</p>

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: B.Com (T)**

**Subject: Corporate Tax-I BC VOC 406**

Week 1 ( January 1-6)	Topic 1 – Corporate Tax: Introduction
Week 2 ( January 8-13)	Topic 2 – Assessment of Companies: Introduction Activity Class (group discussion/presentation/role playing/group activity /case study)
Week 3 ( January 15-20)	Topic 3 – Assessment of companies: Contd
Week 4 ( January 22-27)	Topic 4 – Corporate Taxation- Important definitions Class Test
Week 5 (January 29- February 3)	Topic 5 –Residential status and incidence of tax Activity Class (group discussion/presentation/role playing/group activity /case study)
Week 6 ( February 5-10)	Topic 5 – Residential status and incidence of tax (Topic Continued after taking queries from previous lecture) Class Test
Week 7 ( February 12-17)	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)

Week 8 ( February 19-23)	Topic 8 – Computation of Gross Total Income of companies Activity Class (group discussion/presentation/role playing/group activity /case study)
Week 9 ( February 26 March 2)	Topic 9 – Computation of Gross Total Income of companies (Contd..) Class Test
Week 10 (March 4-9)	Topic 10– Deductions out of gross total income of companies Activity Class (group discussion/presentation/role playing/group activity /case study)
Week 11 (March 11-16)	Topic 11 – Computation of tax liability Class test
Week 12 (March 18-22)	Topic 12 – Minimum alternative tax (MAT) Topic 12- Dividend distribution tax (DDT) Activity Class (group discussion/presentation/role playing/group activity /case study)
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	Topic 13- Tax on shipping tonnage income of companies
Week 15 (April 8-13)	Activity Class (group discussion/presentation/role playing/group activity /case study Revision and Tests
Week 16 (April 15-20)	Revision and Tests
Week 17 (April 22- 30)	Revision and Tests

**Lesson**

**Plan**

**B.COM 5<sup>th</sup>**

**SEM 2023-**

**2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (G+H+T)**

**Subject: Cost Accounting BC 501**

Week 1 ( July 24-29)	Orientation of the students Introduction of the subject Nature and Scope of Cost Accounting
Week 2 ( August 1-5)	Cost Concept and classification methods and techniques
Week 3 ( August 7-12)	Accounting for Material – I
Week 4 ( August 14-18)	Accounting for Material – II
Week 5 ( August 21-26)	Unit Costing
Week 6 ( August 28- September 2)	Calculation of Quotation Price
Week 7 (September 4 -9)	Job and Contract Costing
Week 8 (September 11 -16)	Contract Costing Process Costing
Week 9 (September 18 -22)	Process Costing
Week 10 (September 25 -30)	Standard Costing
Week 11 (October 3-7)	Accounting For Labour
Week 12 (October 9-14)	Overheads
Week 13 (October 16 - 21)	Cost Audit
Week 14 (October 23-31)	Revision
Week 15 (November 2-9)	Sessional Exams
sWeek 16 (November 10-16)	Diwali Break
November 17-18	Revision / Distribution of sessional exams answer sheets
Week 17 (November 20-24)	Revision



**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (G+H+T)**

**Financial Management (BC-502)**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24-29)	Orientation of the Students
Week 2 ( August 1-5)	Topic 1- Nature and scope of Financial Management Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
Week 3 ( August 7-12)	Topic-1 Objectives and significance of Financial Management (Topic continued after taking queries from previous lecture)
Week 4 ( August 14-18)	Topic-2 Recent Developments in Financial Management Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
Week 5 ( August 21-26)	Topic-3 Need & Importance, drafting a Financial Plan Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
Week 6 ( August 28-September 2)	Topic-4 Capitalization, Over-capitalization and Under-capitalization (Oral Test from previous topics)
Week 7 (September 4 -9)	Topic-5 Financial forecasting: Meaning, Benefits and techniques of Financial Forecasting
Week 8 (September 11 -16)	Topic-6 Sources of finance- short-term, Medium- term and Long-term and class test
Week 9 (September 18 -22)	Topic-7 Cost of Capital: Significance, computation of cost of debt, equity & preference share capital
Week 10 (September 25 -30)	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)
Week 11 (October 3-7)	Topic-8 Capital structure Decisions: Meaning and Determination of Capital Structure, Theories of Capital Structure
Week 12 (October 9-14)	Topic-8 Capital structure Decisions: Meaning and Determination of Capital Structure, Theories of Capital Structure (Topic continued after taking queries from previous lecture)
Week 13 (October 16 - 21)	Topic-9 Capital Budgeting Decisions: Nature & Importance, Factors influencing capital expenditure decisions, techniques of capital budgeting
Week 14 (October 23-31)	Topic-10 working Capital Management: Need, Types & determinants Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
Week 15 (November 2-9)	Sessional Exams
Week 16 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision/Distribution of Answer sheets
Week 17 (November 20-24)	Topic-11 Management of Cash Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (G+H+T)**

**Subject: GST – BC 503**

Week	Topics
Week 1 ( July 24- July 29)	Orientation of Students Topic-1 Meaning (overview of GST and Introduction of Tax Structure In India)
Week 2 ( August 1- August 5)	Topic-2 Taxable Person (Topic continued after taking queries from previous lecture) Activity Class (Group discussion/ presentation/ role Playing/group activity/case Study)
Week 3 ( August 7- August 12)	Topic-3 Registration: Procedure and documents required (oral test of previous topics)
Week 4 ( August 14- August 18)	Topic:4 Levy and Collection of GST
Week 5 ( August 21-2 August 6)	Topic-5 Time and Place of supply of goods and services Activity Class (Group Discussion/presentation /role Playing/group activity/case Study)
Week 6 ( August 28- September 2)	Topic-6 Value of Taxable Supply class test
Week 7 (September 4 - September 9)	Topic-7 computation of Input Tax Credit and transfer of input tax credit
Week 8 (September 11 - September 16)	Topic-7 computation of Input Tax Credit and transfer of input tax credit (Topic continued after taking queries )
Week 9 (September 18 - September 22)	Topic-8 Tax Invoice Credit and debit note Activity Class (Group Discussion/ presentation/ role Playing/group activity/case Study)
Week 10 (September 25 - September 30)	Topic-9 Various returns to be filed under GST
Week 11	Topic-9 Various returns to be filed under GST

(October 3- October 7)	(Topic continued after taking queries)
Week 12 (October 9-14)	Topic-10 Payment of Tax including TDS Activity Class (Group Discussion/ presentation/role Playing/group activity/case Study)
Week 13 (October 16 - October 21)	Topic-11 Interest provisions on delayed payment
Week 14 (October 23- October 31)	Topic -12 Offences and penalties Activity Class (Group Discussion presentation/role Playing/group activity/case Study)
Week 15 (November 2- November 9)	Sessional exam
Week 16 (November 10- November 16)	Diwali Break
November 17	Topic -12 Offences and penalties (Topic continued after taking queries)

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (G+H+T)**

**Subject: Income Tax-I BC 504**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Introduction to Income Tax
Week 2 ( August 1- August 5)	Important Concepts – Tax, Person, Assessee, Previous Year, Assessment Year, Casual Income, Income, Gross Total income, Total Income , Agricultural income, Tax Evasion, Avoidance and Tax Planning and Management
Week 3 ( August 7- August 12)	Residential Status of an individual, HUF, Firm, AOP, Company, Any other Person Residential Status and Tax incidence- Scope of total income
Week 4 ( August 14- August 18)	Income Under the head Salaries- Meaning and Important concepts, Forms of salary, Exempt salaries, Taxable , exempt and partially taxable Allowances
Week 5 ( August 21-2 August 6)	Perquisites- Taxable and Tax-free , Deductions from Salary Income , Practical Questions on computation of Salary Income
Week 6 ( August 28- September 2)	Practical Questions on computation of Salary Income , Class Test Retirement benefits- Gratuity, Pension, Leave Salary , -Retrenchment Compensation, Voluntary retirement Practical Questions on computation of Retirement Benefits, Class Test
Week 7 (September 4 - September 9)	Income from House Property – Important concepts, Exempt property income , Determination of Annual Value of a let-out and self-occupied house ; Co-ownership, Deductions from Annual Value

Week 8 (September 11 - September 16)	Practical Questions on computation of Income from House Property, Class Test Profits and Gains of Business or Profession (PGBP)- Important concepts, Expenses expressly allowed as a deduction
Week 9 (September 18 - September 22)	Profits and Gains of Business or Profession (PGBP)- Expenses expressly disallowed ,Compulsory maintenance and audit of accounts; Practical Questions on computation of PGBP , Class Test
Week 10 (September 25 - September 30)	Determination of Income on Presumptive basis Depreciation Allowance, Practical Questions on computation of Depreciation Capital Gains- Introduction and important concepts
Week 11 (October 3- October 7)	Capital Gains- Important concepts continued,Computation of capital gains , Exempt Capital Gains Practical Questions on computation of Capital gains , Class Test
Week 12 (October 9-14)	Income from Other Sources – Important concepts, taxability of Specific incomes, Deductions from Income from other Sources, Practical Questions on computation of Income from other Sources, Class Test
Week 13 (October 16 - October 21)	Agricultural Income, Exempt Incomes , Class Test
Week 14 (October 23- October 31)	Clubbing of Income and aggregation of Income, Class Test
Week 15 (November 2- November 9)	Sessional Exams
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional - MDC
November 18	Set-off and Carry forward of Losses , Class Test
Week 17 (November 20- November 24)	Revision and Tests

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (G+H+T)**

**Subject: Auditing BC 505**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Orientation of the students Introduction and meaning of Auditing
Week 2 ( August 1- August 5)	Objectives and Advantages of Auditing Types of Audit: Internal and External Audit
Week 3 ( August 7- August 12)	Types of audit continued: proprietary and efficiency audit Activity Class (Discussion and Revision of topics covered in earlier week)
Week 4 ( August 14- August 18)	Audit Programme Audit working papers and evidences Activity Class (Discussion and Revision of topics covered in earlier week)
Week 5 ( August 21-2 August 6)	Audit of E-commerce transactions Routine Checking and Test Checking Activity Class (Discussion and Revision of topics covered in earlier week)
Week 6 ( August 28- September 2)	Internal Control and internal checking system Vouching: meaning, objectives and importance of vouching Activity Class (Discussion and Revision of topics covered in earlier week)
Week 7 (September 4 - September 9)	vouching of cash books, purchase book, sales book, bill receivable book, bills payable book Activity Class (Discussion and Revision of topics covered in earlier week)
Week 8 (September 11 - September 16)	Journal proper and debtor creditor ledgers Verification of assets and liabilities. Activity Class (Discussion and Revision of topics covered in earlier week)

Week 9 (September 18 - September 22)	Audit of limited companies: company auditor – appointment, Activity Class (Discussion and Revision of topics covered in earlier week)
Week 10 (September 25 - September 30)	Continued ( Company auditor powers, duties and liabilities) Directions of Comptroller and Auditor General of India Activity Class (Discussion and Revision of topics covered in earlier week)
Week 11 (October 3- October 7)	Audit Reports: Various types of Audit Report Activity Class (Discussion and Revision of topics covered in earlier week)
Week 12 (October 9-14)	Investigation: meaning, Nature, Procedure and objectives, Activity Class (Discussion and Revision of topics covered in earlier week)
Week 13 (October 16 - October 21)	Investigation and Due Diligence Activity Class (Discussion and Revision of topics covered in earlier week)
Week 14 (October 23- October 31)	Revision, test, doubt clearing session Preparation for sessional exams.
Week 15 (November 2- November 9)	Sessional exam
Week 16 (November 10- November 16)	Diwali Break
November 17	Professional ethics of auditing Activity Class (Discussion and Revision of topics covered in earlier week) Final revision and test.



**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (T) Subject: Custom Procedure and Practices-I (BC VOC  
(505)**

Week 1 ( July 24-29)	Orientation of the students Topic 1 - Introduction to Custom Duty
Week 2 ( August 1-5)	Topic 2 – An Overview of Custom Act 1962 and Custom Tariff Act 1972 , Role of Custom in International Trade.
Week 3 ( August 7-12)	Topic 3 – Organization of Custom in India : Administrative and Operational Authorities Regulatory Framework of Custom Act.
Week 4 ( August 14-18)	Topic 4 – Harmonized System of Nomenclature (HSN) General Rules of Interpretation (GRI 6 Rules)
Week 5 ( August 21-26)	Topic 5 – Kinds of Duties: Basic, Auxiliary, Additional and CVD Basis of Duty- Ad valorem, specific duties
Week 6 ( August 28- September 2)	Topic 6 – Assessable Value , Baggage Test of General Rules of Interpretation
Week 7 (September 4 -9)	Topic 7 – Bill of Entry, Bill of Export , Shipping Bill Test of Kinds and Basis of Duties.
Week 8 (September 11 -16)	Topic 8 – Bill of Lading, Letter of Credit Activity Class (group discussion/presentation/ role playing/group activity)
Week 9 (September 18 -22)	Topic 9 – Suitable Goods, Dutiable Goods Test of Letter of Credit & Bill of Lading.

	Activity Class (group discussion/presentation/role playing/group activity)
Week 10 (September 25 -30)	Topic 10 – Stores, Foreign going vessel and aircraft, Exporter, Importer. Topic continued after taking doubts from previous classes
Week 11 (October 3-7)	Topic 11 - DOB, FAS, CIF, GATT Rules. Activity Class (group discussion/presentation/role playing/group activity)
Week 12 (October 9-14)	Topic 12 - Prohibition of Importation and Exportation of Goods: Notified and Specified goods.
Week 13 (October 16 - 21)	Topic 13 - Types of Restricted Import – Prohibited Goods, Canalized Goods, and Import against licensing.
Week 14 (October 23-31)	Revision and Test /group discussion/presentation/role playing/group activity (Topic 1-4)
Week 15 (November 2-9)	Sessional Exams
Week 16 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision and Test /group discussion/presentation/role playing/group activity (Topic 5-8)
Week 17 (November 20-24)	Revision and Test /group discussion/presentation/role playing/group activity (Topic 9-13)

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (T)      Subject: Corporate Taxation-II      BC VOC - 506**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Orientation of the students Basic Concepts of Corporate Tax
Week 2 ( August 1- August 5)	Topic 1- Tax Planning Regarding New Business a) Location of New Business b) Nature of Business Activity Class (group discussion/presentation/role playing/group activity)
Week 3 ( August 7- August 12)	Topic 1- Tax Planning Regarding New Business (Tax Planning for Tea, Coffee or Rubber Industry) (Tax Planning for Hotels and Hospitals) (Tax Planning for business of infrastructure facilities)
Week 4 ( August 14- August 18)	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
Week 5 ( August 21-2 August 6)	Topic 2- Form of Business Organization Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 6 ( August 28- September 2)	Topic 2- Form of Business Organization

	Topic Continued after taking queries from previous lecture
Week 7 (September 4 - September 9)	Topic 3- Tax Planning and Managerial Decisions Class Test
Week 8 (September 11 - September 16)	Topic 3- Tax Planning and Managerial Decisions Topic Continued after taking queries from previous lecture
Week 9 (September 18 - September 22)	Topic 4- Tax Planning regarding Capital Structure Decisions Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 10 (September 25 - September 30)	Topic 4- Tax Planning regarding Capital Structure Decisions Topic Continued after taking queries from previous lecture
Week 11 (October 3- October 7)	Topic 5- Special Tax Provision for Undertaking Set up in Special Economic Zones Problem Solving Session
Week 12 (October 9-14)	Topic 6- Special Tax Provision for Undertaking Set up in Backward Areas Topic 7- Special Tax Provision for Undertaking Set up in Northen-estaes Problem Solving Session
Week 13 (October 16 - October 21)	Topic 8- Tax Issues relation to Amalgamation of companies Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 14 (October 23- October 31)	Topic 9- Tax Issues relation to merger of companies Problem solving session
Week 15 (November 2- November 9)	Sessional Exams

Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional MDC
November 18	Topic 10- Tax Issues relation to Demerger of companies Class Test
Week 17 (November 20- November 24)	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (G+H)**

**Subject: Supply Chain Management BC 506 (i)**

Week 1 ( July 24-29)	Orientation of the students Topic 1 - Introduction to Supply Chain Management
Week 2 ( August 1-5)	Topic - 1 Introduction to Supply Chain Management (Topic Continued after taking queries from previous lecture) Topic 2 – History of Supply Chain Management, Scope and Components, Various Flows in Supply Chain Management Activity Class (group discussion/presentation/role playing/group activity)
Week 3 ( August 7-12)	Topic 3 – Drivers of supply chain Management, Functions of Supply Chain Management, Types of Supply Chain Management, Factors Affecting Supply Chain Management
Week 4 ( August 14-18)	Topic 4– Supply Chain Management- Approaches and Impostance Topic Continued after taking queries from previous lecture
Week 5 ( August 21-26)	Topic 5– Supply Chain Management- Approaches and Impostance Topic Continued after taking queries from previous lecture
Week 6 ( August 28- September 2)	Topic 6– Supply Chain Coordination Test of Various Approaches of Supply Chain Management
Week 7 (September 4 -9)	Topic 7– Integrated Supply Chain Management Activity Class (group discussion/presentation/role playing/group activity)
Week 8 (September 11 -16)	Topic 8– Supply Chain Management - A Total Cost Approach Topic Continued after taking queries from previous lecture Test of Supply Chain Coordination

Week 9 (September 18 -22)	Diwali Vacations
Week 10 (September 25 -30)	Topic 9– Strategic SCM: Implementation and Management Discussed case studies of various Companies Topic Continued after taking queries from previous lecture
Week 11 (October 3-7)	Topic – 10 Supply Chain Management and Marketing Topic Continued after taking queries from previous lecture Test of Supply Chain Integration
Week 12 (October 9-14)	Topic -11 Role of Transportation in Supply Chain Topic Continued after taking queries from previous lecture Activity class( Group Discussion, presentation of students)
Week 13 (October 16 - 21)	Topic -12 Warehousing Topic Continued after taking queries from previous lecture
Week 14 (October 23-31)	Topic-13 Distribution Channels Topic Continued after taking queries from previous lecture
Week 15 (November 2-9)	Topic-14 Customer Service- Strategy and Practices Topic Continued after taking queries from previous lecture
Week 16 (November 10-16)	Topic -15 Information Technology for Supply Chain Management Test of Distribution Channels
November 17	Topic -16 Recent Developments in Supply Chain Management Information Technology  Topic Continued after taking queries from previous lecture
November 18	Topic-17 Third Party Logistics

	Presentation of Students
Week 17 (November 20-24)	Revision of full syllabus  Test of full syllabus



**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 5**

**Class: B.Com (H)**

**Subject : FMO BC – 506(i)**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24-29)	Orientation of the students <b>Topic 1</b> - Security markets: primary and secondary market- overview
Week 2 ( August 1-5)	<b>Topic 2</b> – Primary market: role and functions Activity Class (Discussion and Revision of topics covered in week)
Week 3 ( August 7-12)	<b>Topic 3</b> - Methods of selling securities in primary market <b>Topic 4</b> - New financial instruments Activity Class (Discussion and Revision of topics covered in week)
Week 4 ( August 14-18)	<b>Topic 4</b> - New financial instruments- Continued <b>Topic 5</b> - SEBI guidelines for public issues Activity Class (Discussion and Revision of topics covered in week)
Week 5 ( August 21-26)	<b>Topic 6</b> – Stock exchanges Activity Class (Discussion and Revision of topics covered in week)
Week 6 ( August 28- September 2)	<b>Topic 7</b> - Listing of securities in stock exchanges Activity Class (Discussion and Revision of topics covered in week)
Week 7 (September 4 -9)	<b>Topic 8</b> - Trading mechanism Activity Class (Discussion and Revision of topics covered in week)

Week 8 (September 11 -16)	<p><b><u>Topic 9</u></b> - Screen based trading; Internet-based trading</p> <p>Activity Class (Discussion and Revision of topics covered in week)</p>
Week 9 (September 18 -22)	<p><b><u>Topic 10</u></b> - National stock exchange and Bombay stock exchange: Meaning and role</p> <p>Activity Class (Discussion and Revision of topics covered in earlier week)</p>
Week 10 (September 25 -30)	<p><b><u>Topic 11</u></b> - Organization and management of NSE and BSE <b><u>Topic 12</u></b>- Listing procedure in NSE and BSE</p> <p>Activity Class (Discussion and Revision of topics covered in earlier week)</p>
Week 11 (October 3-7)	<p><b><u>Topic 13</u></b> - SEBI (Depositories and Participants) Regulations 1996 <b><u>Topic 14</u></b> - SEBI (Custodian of Securities) Regulations, 1996</p> <p>Activity Class (Discussion and Revision of topics covered in week)</p>
Week 12 (October 9-14)	<p><b><u>Topic 15</u></b> - National Securities Depository Ltd. (NSDL) <b><u>Topic 16</u></b> – Derivative trading: future and opinions: concept</p> <p>Activity Class (Discussion and Revision of topics covered in week)</p>
Week 13 (October 16 - 21)	<p><b><u>Topic 17</u></b> - future and opinions meaning and importance <b><u>Topic 18</u></b> - Derivative trading - methods of trading</p> <p>Activity Class (Discussion and Revision of topics covered in week)</p>
Week 14 (October 23-31)	<p><b><u>Topic 19</u></b> - Valuation of options <b><u>Topic 20</u></b> - Raising funds from international markets: FITs Euro issues,</p> <p>Revision and Presentations of topic 1 to 5</p>
Week 15 (November 2-9)	Sessional Exams

Week 16 (November 10-16)	Diwali Break
November 17	Sessional - MDC
November 18	<b><u>Topic 21</u></b> - ADR's, GDR's and FDI Revision and Presentations of topic 6 to 10
Week 17 (November 20-24)	<b><u>Topic 22</u></b> - SEBI guidelines for Raising funds from international markets Revision and Presentations of topic 11 to 22

**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 5**  
**Class: B.Com (T)    Subject: Indian Economy BC 506(ii)**

<b>Week</b>	<b>Topics</b>
Week 1 ( July 24- July 29)	Orientation of the students Basic Concepts of Indian Economy
Week 2 ( August 1- August 5)	Topic - Features and Natural Resources
Week 3 ( August 7- August 12)	Topic – Infrastructure: Importance and types Doubt and Discussion
Week 4 ( August 14- August 18)	Topic – Infrastructure Programs in India Topic Continued after taking queries from previous lecture
Week 5 ( August 21-2 August 6)	Topic – Agriculture Features and Importance Production and Productivity
Week 6 ( August 28- September 2)	Topic- Rural Indebtness Agriculture Finance
Week 7 (September 4 - September 9)	Topic- New Development in Agriculture  Class Test
Week 8 (September 11 - September 16)	Topic- Contract Farming Organic Farming
Week 9 (September 18 - September 22)	Topic- Corporate Farming Industrial Development during Planning Period
Week 10 (September 25 - September 30)	Topic- Industrial Policy Recent Trends National Manufacturing Policy

	Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 11 (October 3- October 7)	Topic – MSME Importance and problems Govt Policies on MSME
Week 12 (October 9-14)	Topic- Large Scale Industries (Iron, Steel, Cement, Petrochemical)
Week 13 (October 16 - October 21)	Topic – Service Sector In India: Growth & Contribution Activity Class- (Group Discussion/Presentation/case study/Group Activity)
Week 14 (October 23- October 31)	Topic – Foreign Trade in India Problems of Indian Economy
Week 15 (November 2- November 9)	Sessional Exams
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional - MDC
November 18	Topic- Unequal Distribution of Income & Wealth Group Discussion
Week 17 (November 20- November 24)	Revision

**Lesson**

**Plan**

**B.COM**

**6<sup>th</sup> SEM**

**2023-2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 6**

**Class: B.Com (G+H+T)      Subject: Management Accounting BC 601**

Week 1 ( January 1-6)	Orientation of the students and Introduction: Management Accounting
Week 2 ( January 8-13)	Management Reporting: need and types of report
Week 3 ( January 15-20)	Management Information Systems
Week 4 ( January 22-27)	Analysis of Financial System
Week 5 (January 29- February 3)	Ratio Analysis
Week 6 ( February 5-10)	Ratio Analysis Continued
Week 7 ( February 12-17)	Cash Flow Statement
Week 8 ( February 19-23)	Cash Flow Statement
Week 9 ( February 26 March 2)	Fund Flow Statement
Week 10 (March 4-9)	Fund Flow Statement
Week 11 (March 11-16)	Absorption vs variable Costing
Week 12 (March 18-22)	Absorption vs variable Costing
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	Budgeting and Budgetary Control
Week 15 (April 8-13)	Sessional Exams (Expected)
Week 16 (April 15-20)	Revision and Tests
Week 17 (April 22- 30)	Revision and Tests

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 6**

**Class: B.Com (G+H+T)      Subject: Fundamentals of Insurance (BC-602)**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Topic-1 Introduction to Insurance: Life and General Insurance, purpose, need and Principles of Insurance
<b>Week 2 ( January 8- January 13)</b>	Topic-2 Insurance as a social security tool, insurance and Economic Development Contract of Life Insurance, principles and practice of life insurance
<b>Week 3 ( January 15- January 20)</b>	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
<b>Week 4 ( January 22- January 27)</b>	Topic-4 Life insurance Policy: revivals, loans, surrenders, claims, bonuses and annuity payments, present structure & growth of life insurance in India, claim settlement procedure
<b>Week 5 (January 29- February 3)</b>	Topic-5 Fire Insurance: principles of Fire Insurance contracts, Fire insurance Policy Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
<b>Week 6 ( February 5- February 10)</b>	Topic-6 Fire insurance conditions, Assignment of policy and claims & settlement procedure
<b>Week 7 ( February 12-17)</b>	Topic-7 Marine Insurance: marine insurance policy and its conditions, premium, double Insurance, Assignment of policy warranties
<b>Week 8 ( February 19- February 23)</b>	Topic-8 Marine Insurance: Voyage, loss and abandonment, partial losses and particular charges, salvage, total losses and measures of indemnity
<b>Week 9</b>	Topic-9 Marie Insurance: claims and settlement procedures in marine insurance



<b>( February 26- March 2)</b>	Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
<b>Week 10 (March 4- March 9)</b>	Topic-10 Accident and Motor Insurance: Policy and claims settlement procedure
<b>Week 11 (March 11- March 16)</b>	Topic continued after taking queries from previous lecture Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
<b>Week 12 (March 18- March 22)</b>	Topic-11 insurance intermediaries: role of agents and procedure for becoming an agent Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Topic-12 Insurance Intermediaries: cancellation of license, revocation/suspension/termination of agent appointment, code of conduct, unfair practices
<b>Week 15 (April 8- April 13)</b>	Revision and class test
<b>Week 16 (April 15- April 20)</b>	Revision
<b>Week 17 (April 22- April 30)</b>	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 6**

**Class: B.Com (G+H+T) Subject: Human Resource Management (BC-603)**

Week 1 ( January 1-6)	Topic-1 meaning, nature, history of HRM
Week 2 ( January 8-13)	Topic-2 Scope ,objectives, functions, importance of HRM, HRM Vs. HRD and personnel management
Week 3 ( January 15-20)	Topic-3 meaning, importance , objectives and process of Human Resource Planning Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
Week 4 ( January 22-27)	Topic-4 Factors affecting manpower planning, problems and suggestions for making manpower planning effective
Week 5 (January 29- February 3)	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)
Week 6 ( February 5-10)	Topic-6 potential problems with job analysis; Job description and Job Specification Activity Class (Group Discussion/presentation/role Playing/group activity/case Study)
Week 7 ( February 12-17)	Topic-7 Recruitment: meaning purpose recruitment policy, factors affecting recruitment, source of recruitment, internal and external methods of recruitment

Week 8 ( February 19-23)	Topic-8 Meaning and purpose of selection, difference between recruitment and selection, process of selection, barriers of effective selection
Week 9 ( February 26 March 2)	CLASS TEST AND DOUBT CLEARING SESSION
Week 10 (March 4-9)	Topic-9 Placement, Induction and internal mobility Induction/orientation: meaning, objectives, content and responsibility for induction
Week 11 (March 11-16)	Topic continued after taking queries from previous lecture Topic-10 internal mobility: meaning and need Transfer: purpose ,types, benefits and problems, transfer policy, promotion: purpose, Basis of promotion, promotion policy, demotion: causes and demotion policy
Week 12 (March 18-22)	Topic-11 Training: meaning, Training and Education, training and development, objectives, importance, steps in designing training program, Training methods: on the job and off the job methods
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	Topic-12 Performance Appraisal: meaning, features, merits,
Week 15 (April 8-13)	Topic 13- limitations and process and methods of performance appraisal
Week 16 (April 15-20)	Topic continued after taking queries from previous lecture Performance appraisal complete
Week 17 (April 22- 30)	Revision and Class Test

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 6**

**Class: B.Com (G+H+T)**

**Subject: Income Tax-II BC 604**

<b>Week 1</b> <b>( January 1- January 6)</b>	Revision of five heads of income
<b>Week 2</b> <b>( January 8- January 13)</b>	Deductions from Total income- Sec 80C to 80U, Numerical Problems
<b>Week 3</b> <b>( January 15- January 20)</b>	Assessment of Individuals – Computation of total income, Tax rates, AMT ,Numerical Problems
<b>Week 4</b> <b>( January 22- January 27)</b>	Rebates and reliefs, Numerical Problems, Assessment of HUF- Computation of total income, Numerical Problems
<b>Week 5</b> <b>(January 29- February 3)</b>	Taxation of Firms - Computation of total income of the firm and partners u/s 184 and u/s 185, Numerical Problems
<b>Week 6</b> <b>( February 5- February 10)</b>	Income tax authorities Return of income- meaning, forms
<b>Week 7</b> <b>( February 12- February 17)</b>	Modes of filing return, e-filing , Due dates of filing the return, Belated, Revised and Defective Returns , Permanent Account Number , Other provisions
<b>Week 8</b> <b>( February 19- February 23)</b>	Various types of assessments- Self assessment, Summary assessment, Scrutiny Assessment, Best Judgement assessment, Reassessment Rectification of mistakes
<b>Week 9</b> <b>( February 26- March 2)</b>	Tax Deduction at source- introduction , Sec.192-TDS from Salaries
<b>Week 10</b> <b>(March 4- March 9)</b>	Other provisions relating to TDS

<b>Week 11</b> <b>(March 11- March 16)</b>	Advance Payment of Tax- liability, exemptions, payment of advance tax , Instalments and due dates of advance tax, Sec. 234A, 234B, 234C , Numerical problems
<b>Week 12</b> <b>(March 18- March 22)</b>	Recovery of tax and modes of recovery of tax , Refund of Tax , Procedure for claiming refund, interest on refund ,Numerical problems
<b>Week 13</b> <b>( March 23- March 31)</b>	Holi Break
<b>Week 14</b> <b>(April 1- April 6)</b>	Appeals and Revision- Appeal to Commissioner , Appellate Tribunal, High Court and Supreme Court
<b>Week 15</b> <b>(April 8- April 13)</b>	Penalties under Income Tax Act
<b>Week 16</b> <b>(April 15- April 20)</b>	Offences and Prosecutions
<b>Week 17</b> <b>(April 22- April 30)</b>	Revision and Doubts clarification

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 6**

**Class: B.Com (G+H+T)    Subject: BUSINESS ENVIRONMENT (BC-605)**

Week 1 ( January 1-6)	Orientation of the students Business environment: concept
Week 2 ( January 8-13)	Business environment: components, and importance Activity Class (Discussion and Revision of topics covered in earlier week)
Week 3 ( January 15-20)	Environmental and organizational scanning: concept importance & techniques Activity Class (Discussion and Revision of topics covered in earlier week)
Week 4 ( January 22-27)	Public, private and joint sectors in India Activity Class (Discussion and Revision of topics covered in earlier week)
Week 5 (January 29- February 3)	Economic systems: capitalist, socialist & mixed economy Activity Class (Discussion and Revision of topics covered in earlier week)
Week 6 ( February 5-10)	Economic planning in India: achievement & failures, Planning machinery in India Activity Class (Discussion and Revision of topics covered in earlier week)
Week 7 ( February 12-17)	Economic planning in India: achievement & failures,

	Activity Class (Discussion and Revision of topics covered in earlier week)
Week 8 ( February 19-23)	Planning machinery in India Activity Class (Discussion and Revision of topics covered in earlier week)
Week 9 ( February 26 March 2)	Role of Government: monetary policy Fiscal policy Activity Class (Discussion and Revision of topics covered in earlier week)
Week 10 (March 4-9)	Make in India Activity Class (Discussion and Revision of topics covered in earlier week)
Week 11 (March 11-16)	Foreign investment: concept, need, types & barrier Activity Class (Discussion and Revision of topics covered in earlier week)
Week 12 (March 18-22)	Multinational corporations in India Activity Class (Discussion and Revision of topics covered in earlier week)
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	Globalization of Indian business. Activity Class (Discussion and Revision of topics covered in earlier week)
Week 15 (April 8-13)	Competition Act Activity Class (Discussion and Revision of topics covered in earlier week)
Week 16 (April 15-20)	Foreign Exchange Management Act

	Activity Class (Discussion and Revision of topics covered in earlier week)
Week 17 (April 22- 30)	Foreign exchange market: an overview Activity Class (Discussion and Revision of topics covered in earlier week)



**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 6**

**Class: B.Com (T) Subject: Custom Procedure and Practices-II BC VOC  
605**

Week 1 (January 1-6)	Orientation of the students Topic 1- Types of import: import by cargo, personal baggage, and stores.
Week 2 (January 8-13)	Topic 2- Import by cargo: import by land, sea, air route and by post.
Week 3 (January 15-20)	Topic 3- Clearance procedure: for home consumption, for warehousing ex-bound clearance.
Week 4 (January 22-27)	Topic 4- Steps and documents to be prepared and filled, viz bill of entry, form no. 22, bill of entry for home consumption.
Week 5 (January 29-February 3)	Topic 5- Form no. 23 bill of entry for warehousing
Week 6 (February 5-10)	Topic 6- Form no. 24 shipping bill for ex bound clearance for home consumption, and other accompanying documents.
Week 7 (February 12-17)	Topic 7- Clearance procedure for import by post.
Week 8 (February 19-23)	Topic 8- Clearance by baggage- import by baggage: meaning, kinds, rules, procedure.
Week 9 (February 26-March 2)	Topic 9- Export of goods: free and restricted exports, types of restricted exports- prohibited goods, canalized goods, export against licensing.
Week 10 (March 4-9)	Topic 10- Types of export: export of cargo and baggage
Week 11 (March 11-16)	Topic 11- Types of exporters: manufacturer exporter, merchant exporter, export of cargo by land, sea, air and post.
Week 12 (March 18-22)	Topic 12- Clearance procedure- procedure and filling of relevant documents. (Form no. 94, 95, 96, 98)

Week 13 (March 23-31)	Holi Break
Week 14 (April 1-6)	Topic 13- Clearance procedure- procedure and filling of relevant documents. (Form no. 99, 100)
Week 15 (April 8-13)	Topic 14- Duty Drawback – Meaning, scheme, procedure and documentation
Week 16 (April 15-20)	Revision, class test (Topic 1-8)
Week 17 (April 22-30)	Revision, class test (Topic 9-14)

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 6**

**Class: B.Com (T)  
606)**

**Subject: Corporate Taxation-III (BC (VOC)**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Introduction Revision of Basic Concepts of Corporate Tax
<b>Week 2 ( January 8- January 13)</b>	Topic-1 Deduction of Tax at Source
<b>Week 3 ( January 15- January 20)</b>	-2 ction of Tax at Source Class Test
<b>Week 4 ( January 22- January 27)</b>	Topic-3 Advance Payment of Tax Activity Class- (Group Discussion/Presentation/case study/Group Activity)
<b>Week 5 (January 29- February 3)</b>	Topic-4 Tax Planning in respect of Managerial Remuneration Queries from Previous Chapter
<b>Week 6 ( February 5- February 10)</b>	Topic -4 Tax Planning in respect of Managerial Remuneration Topic Continued After Taking Queries from previous lecture
<b>Week 7 ( February 12- February 17)</b>	Topic-5 Tax Planning in Respect of Foreign Income Selling in Domestic and Foreign Income Activity Class- (Group Discussion/Presentation/case study/Group Activity)

<b>Week 8 ( February 19- February 23)</b>	Topic-5 Tax Planning in Respect of Foreign Income Avoidance of Double Taxation Agreements
<b>Week 9 ( February 26- March 2)</b>	Topic-5 Tax Planning in Respect of Foreign Income Foreign Collaborations and Joint Ventures Topic Continued After Taking Queries from previous lecture
<b>Week 10 (March 4- March 9)</b>	Revision of Topics 1 to 5 Class Test
<b>Week 11 (March 11- March 16)</b>	Topic-6 Tax Planning with reference to distribution of assets by companies in liquidation Activity Class- (Group Discussion/Presentation/case study/Group Activity)
<b>Week 12 (March 18- March 22)</b>	Topic-6 Tax Planning with reference to distribution of assets by companies in liquidation Topic Continued After Taking Queries from previous lecture
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Topic-7 Filing of Tax Returns by Companies Activity Class- (Group Discussion/Presentation/case study/Group Activity)
<b>Week 15 (April 8- April 13)</b>	Revision
<b>Week 16 (April 15- April 20)</b>	Revision
<b>Week 17 (April 22- April 30)</b>	Class Tests

**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 6**  
**Class: B.Com (G+H) Subject: Retail Management BC 606 (i)**

Week 1 ( January 1-6)	Introduction to Retailing
Week 2 ( January 8-13)	Revision of chapter 1 CH 2 Theories and Models in Retail
Week 3 ( January 15-20)	Presentation and Class test of Chapter 1
Week 4 ( January 22-27)	Revision of CH 2 CH 3 Retail Strategic Planning and Operations Management
Week 5 (January 29- February 3)	Revision and class test of chapter no 2
Week 6 ( February 5-10)	CH 4 Primary Retailing Strategies (Planning Location of Retail Business)
Week 7 ( February 12-17)	Presentation of students, class discussion of primary Retailing Strategies
Week 8 ( February 19-23)	CH 5 Merchandise Planning and Retail Communication
Week 9 ( February 26 March 2)	Revision of CH 5, CH 6 Security Issues in Retailing
Week 10 (March 4-9)	CH 7, 8 Stores Design and store Layout Revision of CH 6
Week 11 (March 11-16)	CH 9 Organisational structure in Retail Institutions
Week 12 (March 18-22)	CH 10 Application of Information Technology in Retailing
Week 13 ( March 23-31)	Holi Break

Week 14 (April 1-6)	CH 11 Foreign Direct Investment in Retail
Week 15 (April 8-13)	TEST OF CHAPTER 10
Week 16 (April 15-20)	CH 12 Retail store Management, Material Handling and Energy management
Week 17 (April 22- 30)	Revision of full syllabus, class discussion

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 6**

**Class: B.Com (H) Subject: Corporate Governance BC 606 (ii)**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Introduction Topic1: Concept, Structure and Principles of Corporate Governance
<b>Week 2 ( January 8- January 13)</b>	Topic2: Models of Corporate Governance Topic3: Process and Regulation of Corporate Governance
<b>Week 3 ( January 15- January 20)</b>	Topic4: Parties to Corporate Governance Topic5: Mechanism and Controls, Requirements of Effective Corporate Governance
<b>Week 4 ( January 22- January 27)</b>	Topic6: Insider Trading , Rating Agencies, Whistle Blowing, Shareholder's Protection
<b>Week 5 (January 29- February 3)</b>	Topic7: Corporate Governance in India: Initiatives and Present Position
<b>Week 6 ( February 5- February 10)</b>	Topic8: Issues and Problems in Corporate Governance Corporate Disclosure Practices
<b>Week 7 ( February 12- February 17)</b>	Topic 9: Globalization and Corporate Governance in India, Corporate Governance Reforms
<b>Week 8 ( February 19- February 23)</b>	Topic-10 Organizational Structure: Board of Directors, composition and their role Topic-11 Power and Responsibilities
<b>Week 9 ( February 26- March 2)</b>	Topic-12 Board meetings, Board Committees and Their Functions
<b>Week 10</b>	Revision of Topics 1 to 5

<b>(March 4- March 9)</b>	Class Test
<b>Week 11 (March 11- March 16)</b>	Topic13: SEBI norms, Independent Director Topic14: Corporate Governance and CSR
<b>Week 12 (March 18- March 22)</b>	Topic15: Corporate Governance and ethics
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Revision of Topics 6 to 10 Class Test
<b>Week 15 (April 8- April 13)</b>	ICAI Guidelines for corporate Governance
<b>Week 16 (April 15- April 20)</b>	Revision
<b>Week 17 (April 22- April 30)</b>	Class Tests



# **Lesson Plan**

**M.COM**

**1<sup>ST</sup> SEM**

**2023-2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: M.Com.**

**Subject: : Organizational Behaviour MC 101**

Week 1 (August 1-5)	Orientation of the students Topic 1 – Organisational Behaviour- Concept, Significance, Human Relations and organizational behavior
Week 2 ( August 7-12)	Topic 1 – Organisational Behaviour: Approaches, Scope, Significance (Continued after taking doubts)
Week 3 (August 14-18)	Topic 2 – Personality: Concept, Major Determinants Activity Class (group discussion/ presentation/ group activity)
Week 4 (August 21-26)	Topic 2 – Personality: Theories
Week 5 (August 28- September 2)	Topic 3 – Perception : Introduction, Nature, Importance, Perceptual Sensitivity. Class Activity : Presentation
Week 6 (September 4 -9)	Topic 3 – Perception: Factors, Distortion, Managerial Implication
Week 7 (September 11 -16)	Topic 4 – Learning: Introduction, Theories
Week 8 (September 18 -22)	Topic 4 – Learning: Modeling, Shaping Behaviour, Significance (Continued after taking doubts)
Week 9 (September 25 -30)	Topic 5 – Group Dynamics: Introduction, Meaning, Components

	Activity Class (group discussion/ presentation/role playing/group activity)
Week 10 (October 3-7)	Topic 5 – Group Dynamics : Group Norms, Group Role, Group Status, Group Size, Group Leadership, Group Composition
Week 11 (October 9-14)	Topic 5 – Group Dynamics: Cohesiveness , Determinants, Consequences , Relation with productivity.
Week 12 (October 16 - 21)	Topic 6 – Transactional Analysis: Introduction, Concept, Scope
Week 13 (October 23-31)	Topic 6- Transactional Analysis: Self Awareness, Ego States, Analysis of Life Position
Week 14 (November 2-9)	Sessional Exams
Week 15 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 16 (November 20-24)	Topic 6 - Transactional Analysis: Analysis of Games, Analysis of Stroking, Benefit of Transactional Analysis. (Topic Continued after taking queries from previous lecture)
Week 17(November 28-December 2)	Revision
Week 18 (December 4- 6)	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: M.Com.**

**Subject: Business Environment MC-102**

Week 1 (August 1-5)	Introduction of Business Environment Objective, Nature and Importance of Business Environment
Week 2 ( August 7-12)	Factor effecting Business Environment (Group discussion /presentation)
Week 3 (August 14-18)	Interaction Matrix of different environmental factors Environmental scanning (Taking queries and Test)
Week 4 (August 21-26)	Economic Planning in India Industrial Sickness and SSI
Week 5 (August 28- September 2)	Privatization, Globalization and Disinvestment in PSU Industrial Sickness and SSI
Week 6 (September 4 -9)	Industrial Sickness and SSI
Week 7 (September 11 -16)	Business Ethics, Corporate Governance, Social responsibility of Business
Week 8 (September 18 -22)	Fiscal Policy (Group discussion /presentation)
Week 9 (September 25 -30)	Monetary Policy (Group discussion /presentation)

Week 10 (October 3-7)	Industrial Policy, Exim Policy
Week 11 (October 9-14)	The Environment Protection Act
Week 12 (October 16 - 21)	Consumer Protection Act (Taking queries and Test)
Week 13 (October 23-31)	Competition Act
Week 14 (November 2-9)	Sessional Exams
Week 15 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 16 (November 20-24)	FEMA
Week 17(November 28- December 2)	RTI (Taking queries and Test)
Week 18 (December 4- 6)	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: M.Com.**

**Subject: Managerial Economics MC 103**

Week 3 ( August 7-12)	Orientation of the students and Introduction of the Subject
Week 4 ( August 14-18)	Nature and significance of Managerial Economics
Week 5 ( August 21-26)	Demand Analysis Elasticity of Demand
Week 6 ( August 28- September 2)	Demand Estimation
Week 7 (September 4 -9)	Demand Forecasting Technique
Week 8 (September 11 -16)	Production Function in Short Run and Long Run
Week 9 (September 18 -22)	Cost Concept /Cost Behaviour
Week 10 (September 25 -30)	Different Market Structures
Week 11 (October 3-7)	Price Determination and Firm's Equilibrium under Perfect Competition
Week 12 (October 9-14)	Price Determination and Firm's Equilibrium under Monopoly
Week 13 (October 16 - 21)	Price Determination and Firm's Equilibrium under Monopolistic Competition ,Oligopoly
Week 14 (October 23-31)	Inflation

Week 15 (November 2-9)	Sessional Exams Expected
Week 16 (November 10-16)	Diwali Break
November 17-18	Distribution and discussion of sessional exams answersheets
Week 17 (November 20-24)	Business Cycle
Week 18 (November 28- December 2)	Revision
Week 19 ( December 4- 6)	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: M.Com.**

**Subject: Company Law MC 104**

Week 1 (July 24- July 29)	Orientation of the students Introduction of Company Law and its History
Week 2 (August 1- August 5)	Meaning and features of Company Types of Companies
Week 3 (August 7- August 12)	Reconstruction , Amalgamation Oppression and Mismanagement
Week 4 (August 14- August 18)	Winding of Companies Activity Class (Group Discussion/Presentation / role Playing/Group Activity) Promotion and Incorporation of Company
Week 5 (August 21-2 August 6)	Promotion and Incorporation of Company
Week 6 (August 28- September 2)	Memorandum Of Association and its Clauses Doctrine of Ultra Virus Student Presentation
Week 7 (September 4 - September 9)	Article of Association Doctrine Of Indoor Management (Taking queries of previous lecture) Discuss Case Study and Group Discussion
Week 8 (September 11 - September 16)	Prospectus Powers of SEBI, Contents and Liability for misleading Statement Share Capital Provisions regarding Issue, Allotment and Transfer of shares



Week 9 (September 18 - September 22)	Membership Directors' appointment, Powers, Legal Position Company Meetings Kinds, Quorum, Voting Student Presentation
Week 10 (September 25 - September 30)	Resolution, Minutes
Week 11 (October 3- October 7)	Class Activity on Meetings
Week 12 (October 9-14)	Class tests and PPT presentation
Week 13 (October 16 - October 21)	PPT presentation
Week 14 (October 23- October 31)	Strategies Discussion and Discussion on Research
Week 15 (November 2- November 9)	Sessional Exams
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional MDC
November 18	Important Topic Revision
Week 17 (November 20- November 24)	Revision Test
Week 18 (November 28- December 2)	Doubt Solving Session
Week 19 (December 4- December 6)	Doubt Solving Session

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: M.Com.**

**Subject: Accounting for Managerial Decision MC 105**

<b>Week</b>	<b>Topics</b>
Week 1 ( August 1- August 5)	Orientation of the students Topic 1 -Introduction to Management Accounting
Week 2 ( August 7- August 12)	Topic 1 -Introduction to Management Accounting (Topic Continued after taking queries from previous lecture)
Week 3 ( August 14- August 18)	Topic 2 – Management Information System and Reporting (objectives, types, methods, designing and installation)
Week 4 ( August 21-2 August 6)	Topic 3 – Responsibility Accounting (meaning, significance, responsibility centres) Activity Class (group discussion/presentation/role playing/group activity)
Week 5 ( August 28- September 2)	Topic 4 – Divisional Performance Budgeting
Week 6 (September 4 - September 9)	Topic 5- Budgeting (essentials and kinds)
Week 7 (September 11 - September 16)	Topic 6 – Standard Costing (types and setting standards) Topic 7 – Variance Analysis (material, labour and overheads)
Week 8 (September 18 - September 22)	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)
Week 9 (September 25 - September 30)	Topic 8 – Marginal Costing and Absorption Costing
Week 10 (October 3- October 7)	Topic 9 – Break Even Analysis
Week 11 (October 9-14)	Topic 10- Managerial Applications of Marginal Costing
Week 12 (October 16 - October 21)	Topic 11 – Price level adjustment accounting Topic 12 – Value Chain Analysis
Week 13 (October 23- October 31)	Topic 13 – Activity Based Costing]
Week 14 (November 2- November 9)	Sessional Exams
Week 15 (November 10- November 16)	Diwali Break
November 16	Sessional - MDC
November 17	Topic 14 – Quality Costing Topic 15 – Target and life cycle costing
Week 18 (November 20- November 24)	Revision
Week 19 (November 28- December 2)	Class test
Week 20 ( December 4- 6)	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: M.Com.**

**Subject: Marketing Management MC 106**

<b>Week</b>	<b>Topics</b>
Week 1 (August 1-5)	Orientation of the students Introduction to marketing and Evolution of marketing
Week 2 ( August 7-12)	Marketing in new perspective
Week 3 (August 14-18)	Marketing Mix
Week 4 (August 21-26)	Marketing Environment
Week 5 (August 28-September 2)	Information System and Marketing Research
Week 6 (September 4 -9)	Consumer Behaviour, Customer Relationship Marketing
Week 7 (September 11 -16)	Product Concept Class (Group Discussion and Presentation)
Week 8 (September 18 -22)	Product Mix Strategies of Product Mix Test, Presentation
Week 9 (September 25 -30)	Price Determination Strategies of Price Determination Presentations Group Discussion
Week 10 (October 3-7)	Promotion Programme Test, Presentations

Week 11 (October 9-14)	Supply Chain Management
Week 12 (October 16 - 21)	Group Discussion Revision
Week 13 (October 23-31)	Marketing Channels
Week 14 (November 2-9)	Sessional Exams
Week 15 (November 10-16)	<b>Diwali Break</b>
November 17	<b>Sessional MDC</b>
November 18	Revision/Distribution of Answer sheets
Week 16 (November 20-24)	Social, Ethical and legal aspects of Marketing
Week 17 (November 28- December 2)	Online Marketing
Week 18 (December 4- 6)	Revision and presentations

# **Lesson Plan**

**M.COM**

**2<sup>nd</sup> SEM**

**2023-2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 2**

**Class: M.Com.**

**Subject: HRM MC 201**

<b>Week</b>	<b>Topics</b>
<b>Week 1</b> ( <b>January 1- January 6</b> )	Topic 1- Human Resource Management: Concept, evolution, scope, importance, objectives, functions.
<b>Week 2</b> ( <b>January 8- January 13</b> )	Topic 2- HRM in dynamic environment Activity Class (group discussion/presentation/role playing/group activity)
<b>Week 3</b> ( <b>January 15- January 20</b> )	Topic 3- Building up skills for HRM Manager, Global HRM
<b>Week 4</b> ( <b>January 22- January 27</b> )	Topic 4- HRM Planning
<b>Week 5</b> ( <b>January 29- February 3</b> )	Topic 4- HRM Planning Topic Continued after taking queries from previous lecture)
<b>Week 6</b> ( <b>February 5- February 10</b> )	Topic 5 – Human Resource Information System
<b>Week 7</b> ( <b>February 12- February 17</b> )	Topic 6- Human Resource Policy; Job Analysis
<b>Week 8</b> ( <b>February 19- February 23</b> )	Topic 7- Recruitment; Selection
<b>Week 9</b> ( <b>February 26- March 2</b> )	Topic 8- Induction and Placement Activity Class (group discussion/presentation/role playing/group activity)
<b>Week 10</b> ( <b>March 4- March 9</b> )	Topic 9- Work Force: Promotion, Transfer, Separation
<b>Week 11</b> ( <b>March 11- March 16</b> )	Topic 10- Employee training and executive development; Career planning and development
<b>Week 12</b> ( <b>March 18- March 22</b> )	Topic 11- Performance and potential appraisal; Empowerment



<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Topic 12- Quality of work life, Compensation & Incentives Activity Class (group discussion/presentation/role playing/group activity)
<b>Week 15 (April 8- April 13)</b>	Topic 13- Job satisfaction , Job stress Management
<b>Week 16 (April 15- April 20)</b>	Revision and Test of Topic (1-5)
<b>Week 17 (April 22- April 30)</b>	Revision and Test of Topic (6-10)

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 2**

**Class: M.Com.**

**Subject: International Buss. Environment MC 202**

Week 1 ( January 1-6)	International Business: Nature, importance and scope
Week 2 ( January 8-13)	Framework for analyzing international business environment (Group discussion/presentation)
Week 3 ( January 15-20)	MNCs Nature and role (Taking queries and test)
Week 4 ( January 22-27)	Technology Transfers
Week 5 (January 29- February 3)	Foreign Investment (Group discussion/presentation)
Week 6 ( February 5-10)	WTO, UNCTAD
Week 7 ( February 12-17)	IMF, WORD BANK (Group discussion/presentation)
Week 8 ( February 19-23)	Generalized system of preferences
Week 9 ( February 26 March 2)	International Commodity Agreements (Class Test)
Week 10 (March 4-9)	Regional economic co-operations: EU, NAFTA, ASEAN, SAFTA
Week 11 (March 11-16)	Foreign Exchange Markets: Nature, participants
Week 12 (March 18-22)	Foreign Exchange Determinants (Taking queries and test)
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	Foreign Exchange Arrangements in India

Week 15 (April 8-13)	Foreign Exchange Risk: Types and Management (Taking queries and test)
Week 16 (April 15-20)	Continue the previous topic (Taking queries and test)
Week 17 (April 22- 30)	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 2**

**Class: M.Com.**

**Subject: Strategic Marketing MC 203**

<b>Week</b>	<b>Topics</b>
<b>Week 1</b> <b>( January 1- January 6)</b>	Concept of Strategies Strategic Marketing planning process
<b>Week 2</b> <b>( January 8- January 13)</b>	Corporate Growth Strategies
<b>Week 3</b> <b>( January 15- January 20)</b>	Business Strategies and their Marketing Implications
<b>Week 4</b> <b>( January 22- January 27)</b>	Environment Analysis Group Discussion
<b>Week 5</b> <b>(January 29- February 3)</b>	Industry and Competitors analysis
<b>Week 6</b> <b>( February 5- February 10)</b>	SWOT Analysis Portfolio Analysis
<b>Week 7</b> <b>( February 12- February 17)</b>	Market Segmentation, Targeting and positioning
<b>Week 8</b> <b>( February 19- February 23)</b>	Marketing Strategies for new market entries
<b>Week 9</b>	<b>Revisions</b>

<b>( February 26- March 2)</b>	
<b>Week 10 (March 4- March 9)</b>	Marketing Strategies for mature markets and declining markets
<b>Week 11 (March 11- March 16)</b>	Relationship between Different Business Strategies
<b>Week 12 (March 18- March 22)</b>	Marketing Mix Group Discussions
<b>Week 13 ( March 23- March 31)</b>	Holi
<b>Week 14 (April 1- April 6)</b>	Marketing Strategies implementations
<b>Week 15 (April 8- April 13)</b>	Controlling Marketing Strategies
<b>Week 16 (April 15- April 20)</b>	Revisions
<b>Week 17 (April 22- April 30)</b>	Concept of Strategies Strategic Marketing planning process

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 2**

**Class: M.Com.**

**Subject: Financial Management & Policies MC 204**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Orientation of the students Topic 1 -Introduction to Financial Management
<b>Week 2 ( January 8- January 13)</b>	Topic 2 – Time Value of Money
<b>Week 3 ( January 15- January 20)</b>	Topic 3 – Financial Forecasting Activity Class (group discussion/presentation/role playing/group activity)
<b>Week 4 ( January 22- January 27)</b>	Topic 4 – Sources of finance
<b>Week 5 (January 29- February 3)</b>	Topic 5- Cost of Capital – Debenture
<b>Week 6 ( February 5- February 10)</b>	Topic 6- Cost of Capital – Preference Shares
<b>Week 7 ( February 12- February 17)</b>	Topic 7- Cost of Capital - Equity
<b>Week 8 ( February 19- February 23)</b>	Topic 7- Cost of Capital – Equity (Topic Continued after taking queries from previous lecture)
<b>Week 9 ( February 26- March 2)</b>	Topic 8 Working Capital Management
<b>Week 10 (March 4- March 9)</b>	Topic 8 Working Capital Management (Topic Continued after taking queries from previous lecture)
<b>Week 11 (March 11- March 16)</b>	Topic 9 – Capital Budgeting Decisions

	Activity Class (group discussion/presentation/role playing/group activity)
<b>Week 12 (March 18- March 22)</b>	Topic 9 – Capital Budgeting Decisions (Topic Continued after taking queries from previous lecture)
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Topic 9 – Capital Budgeting Decisions (Topic Continued after taking queries from previous lecture) Topic 10- Risk Analysis
<b>Week 15 (April 8- April 13)</b>	Topic 10- Risk Analysis
<b>Week 16 (April 15- April 20)</b>	Revision
<b>Week 17 (April 22- April 30)</b>	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 2**

**Class: M.Com.**

**Subject: Corporate Accounting MC 205**

<b>Week</b>	<b>Topics</b>
<b>Week 1</b> <b>( January 1- January 6)</b>	Topic 1 – Issue and Forfeiture of Shares Problem Solving Session
<b>Week 2</b> <b>( January 8- January 13)</b>	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
<b>Week 3</b> <b>( January 15- January 20)</b>	Topic 2 – Valuation of Shares (Topic Continued after taking queries from previous lecture) Topic 3 – Final Accounts of Companies Problem Solving Session
<b>Week 4</b> <b>( January 22- January 27)</b>	Topic 3 – Final Accounts of Companies (Topic Continued after taking queries from previous lecture) Topic 4 – Amalgamation Problem Solving Session
<b>Week 5</b> <b>(January 29- February 3)</b>	Topic 4 – Amalgamation (Topic Continued after taking queries from previous lecture) Topic 5 – Absorption and External Reconstruction Problem Solving Session Activity Class (group discussion/presentation/role playing/group activity /case study)
<b>Week 6</b> <b>( February 5- February 10)</b>	Topic 5 – Absorption and External Reconstruction (Topic Continued after taking queries from previous lecture) Topic 6 – Internal Reconstruction Problem Solving Session Class Test



<b>Week 7</b> <b>( February 12- February 17)</b>	Topic 6 – Internal Reconstruction (Topic Continued after taking queries from previous lecture) Topic 7 – Human Resource Accounting Problem Solving Session
<b>Week 8</b> <b>( February 19- February 23)</b>	Topic 8 – Lease Accounting Activity Class (group discussion/presentation/role playing/group activity /case study) Class Test
<b>Week 9</b> <b>( February 26- March 2)</b>	<b>Revisions</b>
<b>Week 10</b> <b>(March 4- March 9)</b>	Topic 9 – Consolidated Financial Statement of Holding and subsidiary Companies Problem Solving Session
<b>Week 11</b> <b>(March 11- March 16)</b>	Topic 10 – Consolidated Financial Statement of Holding and subsidiary Companies (Topic Continued after taking queries from previous lecture) Activity Class (group discussion/presentation/role playing/group activity /case study) Problem Solving Session
<b>Week 12</b> <b>(March 18- March 22)</b>	Holi Break
<b>Week 13</b> <b>( March 23- March 31)</b>	Topic 11 – Corporate Financial Reporting Topic 12 – Social Reporting Class Test
<b>Week 14</b> <b>(April 1- April 6)</b>	Topic 13 – Segment, Periodic and Environment Reporting Topic 14 – Recent trends in corporate Reporting and Harmonisation in Corporate Reports Problem Solving Session
<b>Week 15</b> <b>(April 8- April 13)</b>	Problem Solving Session Revision and Tests
<b>Week 16</b> <b>(April 15- April 20)</b>	Revision
<b>Week 17</b> <b>(April 22- April 30)</b>	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 2**

**Class: M.Com.**

**Subject: Business statistics MC 206**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Multiple regression  Solve practical questions and give written assignment
<b>Week 2 ( January 8- January 13)</b>	Take queries of previous topic  Multiple Correlation  Give assignment for practice for homework
<b>Week 3 ( January 15- January 20)</b>	Index Number  Class activity ( student presentation/group discussion/class test etc)
<b>Week 4 ( January 22- January 27)</b>	Test of adequacy  Class test
<b>Week 5 (January 29- February 3)</b>	Chain base Index Number  Give assignment for practice for homework
<b>Week 6 ( February 5- February 10)</b>	Base Shifting Splicing Deflating  Class activity ( student presentation/group discussion/class test etc)
<b>Week 7 ( February 12- February 17)</b>	Problems in construction Index Number, consumer price index  Take queries of previous topic Solve practical questions and give written assignment

<b>Week 8 ( February 19- February 23)</b>	Time series Analysis  Give assignment for practice for homework
<b>Week 9 ( February 26- March 2)</b>	Models of Time Series  Class activity ( student presentation/group discussion/class test etc)
<b>Week 10 (March 4- March 9)</b>	Methods of constructing index number
<b>Week 11 (March 11- March 16)</b>	Theory of Probability  Give assignment for practice for homework
<b>Week 12 (March 18- March 22)</b>	Additional and Multiplication theorem Conditional Probability and Bayes theorem Solve practical questions and give written assignment
<b>Week 13 ( March 23- March 31)</b>	HOLI BREAK
<b>Week 14 (April 1- April 6)</b>	Probability distribution Class activity ( student presentation/group discussion/class test etc)
<b>Week 15 (April 8- April 13)</b>	Binomial distribution Poisson distribution
<b>Week 16 (April 15- April 20)</b>	Normal distribution and its parameter Class activity ( student presentation/group discussion/class test etc)
<b>Week 17 (April 22- April 30)</b>	Revision

# **Lesson Plan**

**M.COM**

**3<sup>rd</sup> SEM**

**2023-2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: M.Com.**

**Subject: Advanced Financial Management MC-302**

Week 1 ( August 1-5)	Introduction of Financial Management
Week 2 ( August 7-12)	Scope and Objectives of Financial Management (Group discussion /presentation)
Week 3 ( August 14-18)	Dividend Decisions-Meaning of Dividend, Types of Dividends, Dividend Policy, Types of Dividend Policy
Week 4 ( August 21-26)	Factor Effecting Dividend policy, Approaches of Dividend policy (Taking queries and Test)
Week 5 ( August 28-September 2)	Issue of Bonus Share and Procedural and legal aspects of Dividend policy
Week 6 (September 4 -9)	Buy Back of Shares (Group discussion /presentation)
Week 7 (September 11 -16)	Capital Structure, Factor affecting Capital structure decision
Week 8 (September 18 -22)	Different Theories of Capital Structure (Taking queries and Test)
Week 9 (September 25 -30)	Breakeven point, Indifference curve
Week 10 (October 3-7)	EBIT-EPS Analysis (Taking queries and Test)

Week 11 (October 9-14)	Leverage, Corporate Restructuring (Group discussion /presentation) (Taking queries and Test)
Week 12 (October 16 - 21)	Merger, acquisition and takeover Procedural and legal aspects of Merger and takeover Valuation and financing of mergers and acquisitions
Week 13 (October 23-31)	Post-merger problems & reorganization Taxation and financial aspects of mergers, takeover defense. An Overview of Mergers and takeovers in India
Week 14 (November 2-9)	Financial Restructuring and reorganization (Group discussion /presentation)
Week 15 (November 10-16)	Diwali Break
November 17	Sessional MDC
November 18	Revision / Distribution of sessional exams answer sheets
Week 16 (November 20-24)	Financial Management of Sick Units (Group discussion /presentation)
Week 17 (November 28-December 2)	Revision
Week 18 (December 4- 6)	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: M.Com.**

**Subject: Financial Institutions and Markets MC 304**

Week 1 ( August 1-5)	Orientation of the students Topic 1 -Introduction to Financial System
Week 2 ( August 7-12)	Topic 2 - Money Market Topic 3 - Capital Market - Introduction Activity Class (group discussion/ presentation/ role playing/group activity)
Week 3 ( August 14-18)	Topic 4 - Capital Market - Primary Market
Week 4 ( August 21-26)	Topic 4 - Capital Market - Primary Market (Topic Continued after taking queries from previous lecture)
Week 5 ( August 28- September 2)	Topic 5 - Capital Market - Secondary Market
Week 6 (September 4 -9)	Topic 5 - Capital Market - Secondary Market (Topic Continued after taking queries from previous lecture)
Week 7 (September 11 -16)	Topic 5 - Capital Market - Secondary Market (Topic Continued after taking queries from previous lecture) Activity Class (group discussion / presentation/role playing/group activity)
Week 8 (September 18 -22)	Topic 6 – Role of SEBI Topic 7 - Capital Market – Government Securities Market

Week 9 (September 25 -30)	Topic 8 – Introduction to Development of banks Topic 9 – Types of Development Banks Activity Class (group discussion/ presentation/role playing/group activity)
Week 10 (October 3-7)	Topic 9 – Types of Development Banks (Topic Continued after taking queries from previous lecture)
Week 11 (October 9-14)	Topic 9 – Types of Development Banks (Topic Continued after taking queries from previous lecture)
Week 12 (October 16 - 21)	Topic 9 – Types of Development Banks (Topic Continued after taking queries from previous lecture)
Week 13 (October 23-31)	Topic 10- Merchant Banking
Week 14 (November 2-9)	Sessional Exams
Week 15 (November 10-16)	<b>Diwali Break</b>
November 17	<b>Sessional MDC</b>
November 18	Revision/Distribution of Answer sheets
Week 16 (November 20-24)	Topic 11 – Mutual Funds
Week 17 (November 28- December 2)	Financial Management of Sick Units (Group discussion /presentation)
Week 18 (December 4- 6)	Revision Classes



**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 3**

**Class: M.Com.**

**Subject: Marketing Research MC 308**

Week 1( August 1-5)	Topic 1 –Introduction to Marketing Research, Nature and Scope of Marketing Research
Week 2 ( August 7-12)	Topic 2– Importance of Marketing Research , Marketing Research Process
Week 3 ( August 14-18)	Topic 3 –Formulating the Problem Exploratory Research Design
Week 4( August 21-26)	Topic 4 –Experimental and Descriptive Research Designs
Week 5 ( August 28- September 2)	Topic 5 – Sampling Designs
Week 6 (September 4 -9)	Topic 6 – Sources of Information
Week 7 (September 11 -16)	Topic 7 – Designing Questionnaire Activity Class (group discussion/ presentation/role playing/group activity)
Week 8 (September 18 -22)	Topic 8 –Methods of Data Collection Activity Class (group discussion/ presentation/role playing/group activity)
Week 9 (September 25 -30)	Topic 9 – Methods of Data Collection

Week 10 (October 3-7)	Topic 10 - Scaling Techniques Activity Class (group discussion/ presentation/role playing/group activity)
Week 11 (October 9-14)	Topic 11- Scaling Techniques
Week 12 (October 16 - 21)	Topic 12 -Sampling and non- Sampling Errors.
Week 13 (October 23-31)	Topic 13- Qualitative Research, its meaning, Process and Methodologies
Week 14 (November 2-9)	Sessional Exams
Week 15 (November 10-16)	Diwali Break
November 17	Sessional MDC
Week 18 (November 20-24)	Topic-14 Qualitative Research Technique- Observation and Survey
Week 19 (November 28- December 2)	Revision and Test /group discussion/presentation/role playing/group activity
Week 20 ( December 4- 6)	Revision and Test /group discussion/presentation/role playing/group activity

**DYAL SINGH COLLEGE, KARNAL**  
**Lesson Plan (2023-24), Semester 3**  
**Class: M.Com.**  
**Subject: Advertising Management MC 309**

<b>Week</b>	<b>Topics</b>
Week 1 ( August 1- August 5)	Orientation of the Students Topic 1- Advertising- Introduction
Week 2 ( August 7- August 12)	Topic 2- Communication Process Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 3 ( August 14- August 18)	Topic 3- Advertising and Communication Mix Class Test
Week 4 ( August 21-2 August 6)	Topic 4- Economic And Social Aspects of Advertising
Week 5 ( August 28- September 2)	Topic 5- Ethical Aspects of Advertising Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 6 (September 4 - September 9)	Topic 6- Objectives of Advertising DAGMAR Approach
Week 7 (September 11 - September 16)	Topic 7- Advertising Budget
Week 8 (September 18 - September 22)	Topic 8- Message Designing and Ad Copy development Activity Class- (Slogans/Jingles writing)
Week 9 (September 25 - September 30)	Topic 8- Message Designing and Ad Copy development

	Activity Class- (Ad Copy Designing)
Week 10 (October 3- October 7)	Topic 9- Types of Advertising Media Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 11 (October 9-14)	Topic 10- Media Planning And Scheduling Class Test- Message Designing and Ad Copy development
Week 12 (October 16 - October 21)	Topic 11- Advertising Agency And Its Role Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 13 (October 23- October 31)	Topic 12- Client Agency Relationship and Agency Remuneration Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 14 (November 2- November 9)	Sessional Exams
Week 15 (November 10- November 16)	Diwali Break
November 16	Sessional MDC
November 17	Revision / Distribution of sessional exams answer sheets
Week 18 (November 20- November 24)	Topic 13- Measuring Advertising Effectiveness
Week 19 (November 28- December 2)	Topic 13- Measuring Advertising Effectiveness Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 20 ( December 4- 6)	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 1**

**Class: M.Com.**

**Subject: Entrepreneurial Development MC314**

Week 1 (July 24- July 29)	Orientation of the Students Topic - Introduction of Entrepreneurship: Nature and Scope
Week 2 (August 1- August 5)	Topic - Introduction of Entrepreneurship: Nature and Scope Factor Affecting Entrepreneurial Growth
Week 3 (August 7- August 12)	Topic - Stress Management Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 4 (August 14- August 18)	Topic - EDPs Class Test
Week 5 (August 21-2 August 6)	Topic - Small Enterprises & Ownership Structure Discussion of Research Paper
Week 6 (August 28- September 2)	Diwali Vacations
Week 7 (September 4 - September 9)	Topic - Market Survey & Opportunity Identification , Registration Procedure Reserved Items For SSI
Week 8 (September 11 - September 16)	Topic – Project Selection For SSI Business opportunity for SSI Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 9 (September 18 - September 22)	Topic - Data Collection For Small Ventures

Week 10 (September 25 - September 30)	Topic - Data Collection For Small Ventures Presentation
Week 11 (October 3- October 7)	Topic – Project Report Preparation Managerial and Operational Aspect for Small Business
Week 12 (October 9-14)	Topic- Human Relation & Performance in Organization Class Test
Week 13 (October 16 - October 21)	Topic- Human Relation & Performance in Organization Case Studies
Week 14 (October 23- October 31)	Topic- Institution Supporting Entrepreneurial Growth Assignment Discussion
Week 15 (November 2- November 9)	Sessional Exams
Week 16 (November 10- November 16)	Diwali Break
November 17	Sessional MDC
November 18	Topic – Air, Noise & Water Pollution Standards and Control
Week 17 (November 20- November 24)	Topic – Air, Noise & Water Pollution Standards and Control (Revision)
Week 18 (November 28- December 2)	Topic – Personal Protection Equipment for Safety of Work Place Activity Class- (Group Discussion/ Presentation/case study/Group Activity)
Week 19 (December 4- December 6)	Topic- Activity on Environmental Issues

**Lesson**

**Plan**

**M.COM**

**4<sup>th</sup> SEM**

**2023-2024**

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: M.Com.**

**Subject: Corporate Tax Planning and Mgt MC 402**

Week 1 ( January 1-6)	Concept of Tax planning, avoidance, evasion and Management Requisites of successful tax planning
Week 2 ( January 8-13)	Tax planning reference to setting up a new business
Week 3 ( January 15-20)	Forms of business organization, location, aspects and nature of business
Week 4 ( January 22-27)	Computation of total income and tax liability of companies
Week 5 (January 29- February 3)	Computation of total income and tax liability of companies (Taking queries and test)
Week 6 ( February 5-10)	Tax Planning and financial management decision regarding Capital structure and Dividend policy (Group discussion/presentation)
Week 7 ( February 12-17)	Tax Planning and financial management decision regarding Inter corporate dividend and Bonus Share
Week 8 ( February 19-23)	Tax Planning and managerial decision regarding own and lease (Group discussion/presentation)
Week 9 ( February 26 March 2)	Tax Planning and managerial decision regarding sale of assets used for scientific research (Group discussion/presentation)
Week 10 (March 4-9)	Make or buy decision (Class Test)
Week 11 (March 11-16)	Computation of total income and tax liability of companies (Taking queries and test)



Week 12 (March 18-22)	Tax Planning and financial management decision regarding Capital structure and Dividend policy (Group discussion/presentation)
Week 13 ( March 23-31)	Holi Break
Week 14 (April 1-6)	Tax Planning and financial management decision regarding Inter corporate dividend and Bonus Share
Week 15 (April 8-13)	Tax Planning and managerial decision regarding own and lease, Tax Planning and managerial decision regarding sale of assets used for scientific research (Group discussion/presentation)
Week 16 (April 15-20)	Make or buy decision, shut down and continue decision Revision
Week 17 (April 22- 30)	Tax issues and planning in respect of Amalgamation, Merger and acquisition

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: M.Com.**

**Subject: Corporate PPC MC 403**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Orientation of the students Topic 1 – Investment Opportunities
<b>Week 2 ( January 8- January 13)</b>	Topic 2 – Environmental Scanning Topic 3 – Government Regulatory Framework Activity Class (group discussion/presentation/role playing/group activity)
<b>Week 3 ( January 15- January 20)</b>	Topic 4 – Market and Demand Analysis
<b>Week 4 ( January 22- January 27)</b>	Topic 5 – Technical Analysis
<b>Week 5 (January 29- February 3)</b>	Topic 5 – Technical Analysis (Topic Continued after taking queries from previous lecture)
<b>Week 6 ( February 5- February 10)</b>	Topic 5 – Technical Analysis (Topic Continued after taking queries from previous lecture)
<b>Week 7 ( February 12- February 17)</b>	Topic 6- Cost of Project and means of financing
<b>Week 8 ( February 19- February 23)</b>	Topic 6- Cost of Project and means of financing (Topic Continued after taking queries from previous lecture)
<b>Week 9 ( February 26- March 2)</b>	Topic 7 Capital Structure Planning
<b>Week 10 (March 4- March 9)</b>	Topic 7 Capital Structure Planning (Topic Continued after taking queries from previous lecture)

<b>Week 11</b> <b>(March 11- March 16)</b>	Topic 7 Capital Structure Planning (Topic Continued after taking queries from previous lecture)
<b>Week 12</b> <b>(March 18- March 22)</b>	Topic 8 Financial Institutions
<b>Week 13</b> <b>( March 23- March 31)</b>	Holi Break
<b>Week 14</b> <b>(April 1- April 6)</b>	Topic 9 Social Cost Benefit Analysis
<b>Week 15</b> <b>(April 8- April 13)</b>	Topic 10 Project Review and Control
<b>Week 16</b> <b>(April 15- April 20)</b>	Revision
<b>Week 17</b> <b>(April 22- April 30)</b>	Revision

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: M.Com.**

**Subject: Sales Management MC 408**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Introduction of Syllabus Basics of sales
<b>Week 2 ( January 8- January 13)</b>	Topic-1 Sales Management – An Introduction
<b>Week 3 ( January 15- January 20)</b>	Topic-2 Fundamentals of Selling, Salesmanship and Personal Selling Class Activity-( I Can Sell Anything)
<b>Week 4 ( January 22- January 27)</b>	Topic-3 Sales Planning Class Test
<b>Week 5 (January 29- February 3)</b>	Topic-4 Sales Forecasting Activity Class- (Group Discussion/Presentation/case study/Group Activity)
<b>Week 6 ( February 5- February 10)</b>	Topic-5 Sales Budget (Group Discussion)
<b>Week 7 ( February 12- February 17)</b>	Topic-6 Sales Organisation – Organising the Sales Efforts
<b>Week 8 ( February 19- February 23)</b>	Topic-7 Sales Quotas and Sales Territories Queries from Previous Chapter
<b>Week 9 ( February 26- March 2)</b>	Topic-8 Sales Force Management- Recruitment and Selection of Sales Personnel Activity Class- (Group Discussion/Presentation/case study/Group Activity)
<b>Week 10 (March 4- March 9)</b>	Topic-9 Sales Force Management: Training, Development and Induction

	Case Studies
<b>Week 11 (March 11- March 16)</b>	Topic- 10 Compensating Sales Force Topic-11 Motivating the Sales Personnel
<b>Week 12 (March 18- March 22)</b>	Topic-12 Sales Meeting And Contents Topic-13 Control Process: Analysis of sales volume, Costs and Profitability
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Topic-14 Controlling Sales Personnel Activity Class- (Group Discussion/Presentation/case study/Group Activity)
<b>Week 15 (April 8- April 13)</b>	Topic- 15 Ethical Issues in Sales Management Revision of Chapters
<b>Week 16 (April 15- April 20)</b>	Revision of Syllabus
<b>Week 17 (April 22- April 30)</b>	Class Tests

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: M.Com.**

**Subject: Service Marketing MC 409**

Week 1 (January 1-6)	Concept, Characteristics and Classification
Week 2 (January 8-13)	Take queries of previous topic Buying Process for services Student presentation on previous topic
Week 3 (January 15-20)	Consumer expectation of services Class activity (student presentation/group discussion/class test etc)
Week 4 (January 22-27)	Consumer perception of services Class test
Week 5 (January 29- February 3)	Service Quality Student presentation on previous topic
Week 6 (February 5-10)	Relationship Marketing Service Market Segmentation Customer retention strategy Class activity (student presentation/group discussion/class test etc)
Week 7 (February 12-17)	Service Development Process Service blueprinting Take queries of previous topic give written assignment
Week 8 (February 19-23)	Service Delivery Customers feedback Service recovery
Week 9 (February 26 March 2)	Physical environment of services Pricing of services Approaches of Pricing Class activity (student presentation/group discussion/class test etc)
Week 10 (March 4-9)	Distribution of service channels Key intermediaries
Week 11 (March 11-16)	Managing Service Employees Give assignment for homework

Week 12 (March 18-22)	Revision Class test Student presentation
Week 13 (March 23-31)	Holi Break
Week 14 (April 1-6)	Customer protection
Week 15 (April 8-13)	Ethics in Services  Class activity (student presentation/group discussion/class test etc)
Week 16 (April 15-20)	Revision and Test /group discussion/presentation/role playing/group activity
Week 17 (April 22- 30)	Revision and Test /group discussion/presentation/role playing/group activity

**DYAL SINGH COLLEGE, KARNAL**

**Lesson Plan (2023-24), Semester 4**

**Class: M.Com.**

**Subject: Strategic HRM MC 418**

<b>Week</b>	<b>Topics</b>
<b>Week 1 ( January 1- January 6)</b>	Introduction Topic- Concept Of Strategies and Characteristics
<b>Week 2 ( January 8- January 13)</b>	Topic- Approaches of Strategic Decision Making Strategic Management Process
<b>Week 3 ( January 15- January 20)</b>	Topic- Developing of Strategic Mission Setting of Objectives Topic Continued After Taking queries from Previous Lecture
<b>Week 4 ( January 22- January 27)</b>	Topic- Environmental Appraisal Concept & Components Group Activity- Presentation/Group Discussion
<b>Week 5 (January 29- February 3)</b>	Topic- Analyzing of external environment Organization Appraisal
<b>Week 6 ( February 5- February 10)</b>	Topic-Dynamic of Internal Environment Topic Continued After Taking queries from Previous Lecture
<b>Week 7 ( February 12- February 17)</b>	Topic-Methods and Technique of organizational Appraisal Discussion on Research Paper Writing
<b>Week 8 ( February 19- February 23)</b>	Topic-Dynamics of Internal Environment Methods and techniques of organizational Appraisal
<b>Week 9 ( February 26- March 2)</b>	Topic- Generic Strategic Alternative Stability, Expansion, Retrenchment & Combination Strategies
<b>Week 10 (March 4- March 9)</b>	Topic- Variation Strategies Internal & External Alternatives Class Test
<b>Week 11 (March 11- March 16)</b>	Topic- Variation Strategies Horizontal & Vertical Alternatives



	Group Activity- Presentation/Group Discussion
<b>Week 12 (March 18- March 22)</b>	Topic- International Level Strategic Alternative Topic- Strategic Choice Process, Technique & Marginal Factors
<b>Week 13 ( March 23- March 31)</b>	Holi Break
<b>Week 14 (April 1- April 6)</b>	Topic: Strategic Implementation, Organisation Learning Class Activity: Case Studies
<b>Week 15 (April 8- April 13)</b>	Topic: Strategic Implementation, Organisation Learning Class Activity: Case Studies
<b>Week 16 (April 15- April 20)</b>	Topic- Strategy and Structural Decision Topic- Strategic Evaluation
<b>Week 17 (April 22- April 30)</b>	Topic- Behavioral Issue in Implementation Topic- Operational Decisions

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

