

LESSON PLAN 2023-2024 EVEN

SR.NO	NAME
✓1	Mr. Ishwar Singh
✓2	Dr. Sunita Arora
✓3	Ms. Manisha
✓4	Ms. Ritu
✓5	Ms. Reena Rani
✓6	Ms. Nirmal
✓7	Ms. Sonu Yadav
✓8	Ms. Shalini
✓9	Dr. Roma
10	Ms. Nisha Chhaunker
11	Ms. Ambika Sangwan
✓12	Ms. Seema Chaudhary
✓13	Dr. Priyanka Ostwal
✓14	Ms. Shammi Kumari
✓15	Ms. Poonam
✓16	Ms. Reetika Bhardwaj
✓17	Dr. Monika Rani
✓18	Ms. Chitra Singh
✓19	Ms. Megha Bansal
✓20	Dr. Babita Jaiswal
✓21	Ms. Jyoti Nirban
✓22	Ms. Pushpa Kumari
✓23	Ms. Pooja Rani
✓24	Ms. Reena Kumari
✓25	Ms. Seema Singh
✓26	Ms. Anu Gupta
✓27	Dr. Meenakshi Ahlawat
✓28	Ms. Preeti Sherval
✓29	Ms. Rani Kumari
✓30	Dr. Naina Vohra

Lesson Plan

Session 2023-24(Even)

B. Com (Pass) 4th Sem

Subject: Marketing Management

Name of the Teacher: ISHIWAR SINGH

Date	Particulars
JAN	Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation. Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development.
FEB	Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle. Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies
MARCH	Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies
APRIL	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity REVISIONS AND TESTS.



Lesson Plan

Academic Session- 2023-24

B. Com (P) 6th Semester

Subject: International Marketing

Name of the Teacher: ISHWAR SINGH

JAN	Introduction, Environment, Foreign Market Selection And Entry Modes, Product Planning, International Product Life Cycle, Marketing Research And Information, Branding, Packaging And Labeling, Assignment
FEB	International Pricing, Price Quotations And Payment Terms, International Distribution, Management Of Distribution Channel, Channel Conflict, Test, Selection And Appointment Of Foreign Sale Agent, Export Procedure And Documentation, Assignment
MARCH	Methods Of International Product Promotion, Web Marketing, International Advertising And Media Strategy,
APRIL	Revision, Test and Assignment



Lesson Plan

Academic Session- 2023-24

M. Com (P) 2nd Semester

Subject: Legal Business Environment

Name of the Teacher: ISHWAR SINGH

JAN	Unit I- Law relating to Trusts, General concept relating to registration of societies, Property of societies, suits by and against societies, Enforcement of judgement against societies, Dissolution of societies.
FEB	Unit-II- Law relating to societies, General concept relating to trusts, Creation of a trust, Duties and inabilities of trustees. Rights and powers of trustees, Disabilities of trustees, Rights and liabilities of the beneficiary.
MARCH	Unit-III- Law relating to Pollution Control and Environmental Protection. Concept of sustainable development, biodiversity and carbon credit.
APRIL	Unit-IV- Government policy regarding environment, Law relating to prevention and control of air pollution and water pollution, Environment (Protection) Act, 1986, National green tribunal. Revision, Test and Assignment



LESSON PLAN
Business Environment and International Business
B. Com(hons) 6th semester

Academic session 2023-24
Ishwar Singh , Semester- Even
Associate Professor (Dept of Commerce)

JANUARY

Unit-I

Business Environment: concept; components and importance; SWOT Analysis.
Agriculture in India- Problems, Importance, contribution in national economy, remedial measures. Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments. Quiz, Debate

FEBRUARY

Unit-II

Problems of Growth: Unemployment, Poverty; regional imbalances, social injustice, inflation, parallel economy and industrial sickness. Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Industrial Licensing; Privatization and Devaluation: Test

MARCH

Unit III

International Business: - An overview: Domestic versus International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; international business approaches, concept of globalization. Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate: Balance of payments. Test

APRIL


Unit IV

Theories of International Trade- Absolute advantage theory; comparative advantage theory; factor proportions theory; Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO, IMF and World Bank in international trade.
Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution. \Revision of whole syllabus. Test

Govt. College for Girls, Sec-14, Gurugram
 Department of Commerce
 Lesson Plan (Session- 2023-2024)

Name of the Teacher: **Dr. Sunita Arora**
 Class: **B.Com (Pass)** Semester- **4th**
 Name of Subject: **Corporate Law II Section B**

Month	Topics/ Chapters
Jan-24	Depository System - meaning and importance; Shares: -; Types of shares (add); Allotment of Shares; Transfer and Transmission of shares; Paperless Trading Benefits and Procedure; Need for educating investors
Feb-24	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares; Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership: who may be members? Rights and Liabilities of members.
Mar-24	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.
Apr-24	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up.


Dr. Sunita Arora
 Professor
 Department of Commerce

Name of the Teacher: Dr. Sunita Arora

Class: B.Com (Pass)

Semester- 4th

Name of Subject: Corporate Law II Section C

Month	Topics/ Chapters
Jan-24	Depository System – meaning and importance; Shares: -; Types of shares (add); Allotment of Shares; Transfer and Transmission of shares; Paperless Trading - Benefits and Procedure; Need for educating investors
Feb-24	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.
Mar-24	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy: Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.
Apr-24	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up.

Dr. Sunita Arora

Professor

Department of Commerce

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Session- 2023-2024)

Name of the Teacher: Dr. Sunita Arora

Class: M.Com Semester- 2nd

Name of Subject: Quantitative Techniques

Month	Topics/ Chapters
Jan-24	Quantitative Techniques: An introduction to quantitative techniques, classification of quantitative techniques, role/uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.
Feb-24	Analysis of Variance: Introduction, assumptions, "Techniques of Analysis of Variance - one way classification and two way classifications, F-Test.
Mar-24	Non-Parametric Tests: sign-Test, Sign test for paired observations, Wilcoxon signed- rank tests, Wald -Wolfo-Witz test, Kruskal Wallis- Test and The Mann- Whitney - U-Test.
Apr-24	Linear Programming and Network -Analysis. Linear Programming: Uses, applications, data requirement and limitations. Simplex Method Net Work Analysis: CPM and PERT. Significance of PERT to a Manager Network activity, Network analysis. Critical Path method, Limitations of CPM. Limitations of PERT.



Dr. Sunita Arora

Professor

Department of Commerce

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Session- 2023-2024)

Name of the Teacher: Dr. Sunita Arora

Class: B.Com (Hons.) Semester- 4th

Name of Subject: Company Law II

Month	Topics/ Chapters
Jan-24	Depository System –meaning and importance; Shares: -; Types of shares (add); Allotment of Shares; Transfer and Transmission of shares; Paperless Trading Benefits and Procedure; Need for educating investors
Feb-24	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.
Mar-24	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy: Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.
Apr-24	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up.



Dr. Sunita Arora

Professor

Department of Commerce

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Even)

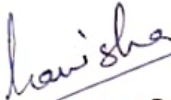
Name of the Teacher: Manisha

Class: M.Com Sem- 4th

Section:

Name of Subject: Production Management

Month	Topics/ Chapters
Jan-24	Introduction: Concept, nature and scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions.
Feb-24	Location: nature, objectives and significance, Theories of location; factors influencing location. Layout: Meaning, objectives and types; principles of layout; factors affecting layout.
Mar-24	Production Planning and Control: Production Planning: Concept, need and Types of Production planning; Production planning techniques. Factors influencing Production Planning. Production Control: - Meaning, objectives and elements; Control techniques, Production Control in different Production Systems; Benefits & limitations.
Apr-24	Quality control: Meaning, scope, objectives and organization; Quality Control Techniques. Plant Maintenance: Meaning, scope, objectives, types; Maintenance programme techniques & Organization. Discussion of previous year question papers and exam tips. Revision, Test and Assignment.



Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurgaon
Department of Commerce

Lesson Plan (Year-2023-24 , Session- Even)

Name of the Teacher: Manisha

Class: B.Com (Hons) Sem- 6th Sem

Section:

Name of Subject: Accounting for Manager

Month	Topics/ Chapters
Jan-24	Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis.
Feb-24	Ratio analysis: meaning, objectives, limitations; and types of ratios. Valuation of assets, Cash Flow Statement: meaning, objectives, limitations and accounting procedure.
Mar-24	Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing. Marginal Costing: meaning, advantages, marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.
Apr-24	Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance. Accounting for Price level Changes. Discussion of Revision, Test and Assignment. previous year question papers and exam tips.

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

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Govt. College for Girls, Sec-14, Gurugram	
Department of Commerce	
Lesson Plan (Year- 2023-24 , Session- Even)	
Name of the Teacher: RITU	
Class: M.Com ,Sem -2nd	
Section:	N.A.
Name of Subject: Team Development & Leadership	
Month	Topics/ Chapters
Jan	Introduction: Leadership concept and meaning, Role and function of a leader ,The Great Man Theory,Trait Theory, Leadership & 3 Forces Model Question Answers to be discussed. Assignment to be provided for above topics.Group Discussion
Feb	Leadership styles, Self & Personality in Leadership, Leadership Traits & Motive Profile, Lewin's Leadership Styles Autocratic, Democratic, Free Reign. Question Answers to be discussed. Presentations to be provided for above topics.
March	Contingency Theories of Leadership, Fiedler's Contingency Model, The Path Goal Theory ,Hersey-Blanchard Situational Leadership Theory, Transactional Leadership , Charismatic Leadership, Transformational Leadership. Question Answers to be discussed. Assignment to be provided for above topics. Test to be conducted
April	Team Building Team :Meaning, Characteristics, Types, Team Deve;opment Stages,- Tuckman's Model, Team Building , Team Leader, Beblin Team Roles- Action Oriented Roles ,People Oriented Roles, and Cerebral Roles. Team Meetings & Leadership, Ginnett- Team Effectiveness Leadership Model. Question Answers to be discussed. Presentations to be provided for above topics. REVISION
May	Revision

Ritu

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Even)

Name of the Teacher: Ritu

Class: B.com Hon's (Sem-II)

Section: N.A.

Name of Subject: Business Management

Month	Topics/ Chapters
Jan	Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, prahalad Question Answers to be discussed. Assignment to be provided for above topics.
Feb	Process of Managing: Planning: Corporate Strategy – Environmental analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – Concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision support system. Question Answers to be discussed. Presentations topics to be provided.
March	Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Communication – formal and Informal Networks, Barriers and Principles. Control: Concept and Process, Effective Control System. Question Answers to be
April	Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control. Question Answers to be discussed. Test to
May	Revision, Test

Signature:

Ritu

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Even)


Name of the Teacher: Ritu

Class: B.Com Hon's Sem -6th

Section: N.A.

Name of Subject: Human Resource Development

Month	Topics/ Chapters
Jan	<p align="center">Human Resource Management and Human Resource Planning</p> <p>Human Resource Management: -Definition, Importance, Objective and Scope of Human Resource Management .Function of HRM: - Operative and Managerial functions, Qualification and Qualities of Human Resource Manager, Changing role of Human Recourse Management. Total Quality Mgt., Business Process Reengineering. Human Resource Planning: - Meaning + Nature of Human Resource Planning (HRP), Objectives, Benefits, Factors affecting HRP, Process of HRP, Quantitative aspects of HRP, Supply fore casting. Human Resource Analysis, Qualitative Aspects of HRP. Utilization of Human Resource and its problems, Recent trends in HRP. Question Answers to be discussed. Assignment to be provided for above topics.Quiz</p>
Feb	<p align="center">Recruitment, Selection, Training and Management Development</p> <p>Recruitment: - Meaning, Steps in recruitment Techniques, Recruitment policy, Sources and methods/techniques of recruitment, Factors affecting recruitment. Selection: - Meaning Essentials of selection procedure, Stages in Selection Procedure. Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme. Management Development (M.D): - Meaning and Nature of M.D, Methods of M.D and Evaluation of M.D Programmes. Question Answers to be discussed. Presentations to be provided for above topics. Group Discussion</p>
March	<p align="center">Wage and Salary Administration and Wage Incentives</p> <p>Wage/Salary: - Meaning Objectives and Theories of wage. Methods of wage payments: - Time wage and Piece wage methods; Factors affecting Wage/salary levels wage and salary administration wage and salary polices. Wage Incentives: - Concept, Need and Importance of incentives; Types of incentive Plans; Special incentive profit sharing and worker's co-partnership; Essentials of ideal Incentive system. Human Resources Development (HRD): - Concept; significance, features, Need and Scope of HRD. Techniques of HRD; Functions of HRD manager and Attributes of our HR Manager. Question Answers to be discussed. Assignment to be provided for above topics. Test to be conducted.</p>
April	<p align="center">Industrial Relationship (IR): - Concept; Importance and objective of Industrial relations;</p> <p>Contents, Participants of Industrial relationship (IR); Requirements of good Industrial relations Programme. Industrial Unrest (UN): - Meaning, Forms and Causes of industrial unrest. Impact of Industrial unrest on the Economy. Machinery for prevention and settlement of industrial unrest in India and Agencies for reconciliation of industrial unrest. Question Answers to be discussed. Presentations to be provided for above topics. REVISION, Test</p>
May	Revision

Signature: 

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce
Lesson Plan (Year- 2023-24 , Session- Even)

Name of the Teacher: RITU


Class: M.Com Sem-4th

Section: N.A.

Name of Subject: International Marketing

Month	Topics/ Chapters
Jan	Introduction to International Marketing: Nature and significance; Complexities in international marketing ; Transition from domestic to transnational marketing; International market orientation – EPRG framework; International market entry strategies. International Marketing Environment: Internal environment; External environment -geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions . Question Answers to be discussed. Assignment to be provided for above topics.
Feb	Foreign Market Selection: Global market segmentation; Selection of foreign markets; international positioning. International Marketing Planning, Organising and Control: Issues in international marketing planning; International marketing information system; Organising and controlling International marketing operations. Emerging Issues and developments in international marketing: Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation; Question Answers to be discussed. Presentations to be provided for above topics. Test to be conducted . Group Discussion
March	Product Decisions: Product planning for global markets; Standardization vs. product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services. Pricing Decisions: Environmental influences on pricing decisions; International pricing policies and strategies. Question Answers to be discussed. Assignments to be provided for above topics. Debate
April	Promotion Decisions: Complexities and issues; International advertising, personal selling, sales promotion and public relations. Distribution Channels and Logistics: Functions and types of channels; Channel; selection decisions; Selection of foreign distributors\agents and managing relations with them. International logistics decisions. Question Answers to be discussed. Presentations to be provided for above topics. REVISION

May Revision

Signature: 

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Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B. Com (Pass) 6th Semester

Cost Accounting

Name of Lecturer: Reena rani

Week	Topics/ Chapters to be covered
January-2024	
I	PROCESS COSTING INCLUDING JOINT PRODUCTS AND BY-PRODUCTS
II	PROCESS COSTING: INTER-PROCESS PROFITS
III	PRACTICAL PROBLEMS AND ASSIGNMENTS
IV	CONTRACT COSTING
February-2024	
I	PRACTICAL PROBLEMS AND ASSIGNMENTS
II	JOB AND BATCH COSTING
III	BUDGETING AND BUDGETARY CONTROL
IV	PRACTICAL PROBLEMS, ZERO BASE BUDGETING
March-2024	
I	PERFORMANCE BUDGETING, RESPONSIBILITY ACCOUNTING
II	STANDARD COSTING
III	VARIANCE ANALYSIS (MATERIAL & LABOUR VARIANCE)
IV	PRACTICAL PROBLEMS, ASSIGNMENTS AND TEST
April-2024	
I	ABSORPTION COSTING AND MARGINAL COSTING: CONCEPT AND COMPUTATION
II	MARGINAL COSTING: AS A TOOL FOR DECISION-MAKING
III	COST-VOLUME-PROFIT ANALYSIS: BREAK-EVEN POINT
IV	REVISION

Rani
Reena Rani

Name of the Teacher: REENA RANI

Class: B.COM SEM- 4

Section: A

&D

Name of Subject: Corporate Law II

Month	Topics/ Chapters
January	Depository System –meaning and importance; Shares: -; Types of shares;
	Allotment of Shares; Transfer AND Transmission of shares
	Paperless Trading – Benefits and Procedure; Need for educating investors
February	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital;
	Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members
	Modes of acquiring membership; termination of membership;
March	Rights and Liabilities of members. Test
	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of director
	Proxy; Voting, Notice, Agenda and Minutes of meetings. Assignment
	Directors: - Duties, Powers, Liabilities, Appointment and removal of directors
April	Winding Up: - Meaning; Winding up by the Tribunal- Petition for winding up; Voluntary winding up;
	Powers and Duties of company Liquidator, consequences of winding up.

Rani
Reena Rani

(6)

Govt. College for Girls Sector-14, Gurugram.

LESSON PLAN
Financial Institution and Markets
B. Com 4th (HONS)
Semester EVEN
Academic session 2023-24
Ms. Nirmal
Assistant professor (Dept of Commerce)

JANUARY

Financial Institutions an Overview: Meaning; Special characteristics Money Market Institutions; Capital Market Institutions; Indian Financial Institutions (EXIM) Bank of India: History, Functions, Business profile, Project & Services, Exports, NABARD, ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).
Credit, its definition, types, merits and demerits, credit and economic development.
commercial Banks, Reserve Bank of India. Test and assignment

FEBRUARY

Money Market: Definition, Money Market Vs Capital Market, Call Money Market, Operations in Call Market. Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme. Treasury Bill Market, Types of Treasury Bills, Operations and Participants-Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument. Test and assignment.

MARCH

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope, Qualities required for Merchant Banker. Merchant Banker as lead managers, guidelines. Assignment and presentations

APRIL

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India. Revision of syllabus

Ms
08/01/2024

Govt. College for Girls Sector-14, Gurugram.

LESSON PLAN
Strategic Management
M.Com 4th.
Semester EVEN
Academic session 2023-24
Ms. Nirmal
Assistant professor (Dept of Commerce)

JANUARY

Strategic Management Process: Evolution of Strategic Management, Management. Concept of Strategy, Level at which Strategy operates, Issues in Strategic decision making, Schools of thoughts of strategy formulation, process of Strategic Management, Roles of Strategists in the Process of strategic.

FEBRUARY

Establishment of Strategic Intent: Hierarchy of Strategic Intent vision. Mission Statements-process of envisioning, Formulation and Communication of Mission Statement; Setting of Goals and Objectives, Identification of Key Success Factors. Test and Revisions of the covered syllabus.

MARCH

Environment and Organizational Appraisal: Concept of Environment and its components, environmental Scanning and Appraisal; Organizational appraisal-its dynamics, Considerations, Methods and Techniques. Structuring Organizational Appraisal; SWOT Analysis. Assignment and presentations

APRIL

Strategy Formulation: Corporate level Strategies; Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategies, Combination Strategies, Corporate Restructuring; Business level Strategies and Tactics. Assignment and presentations. Revisions

Nirmal
08/01/2024

Govt. College for Girls Sector-14, Gurugram.

LESSON PLAN

International Marketing

B. Com 6th Section: A and E

Semester EVEN

Academic session 2023-24

Ms. Nirmal

Assistant professor (Dept of Commerce)

JANUARY:

International Marketing: Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment; Foreign market selection and entry modes. Test of the covered topics

FEBRUARY:

Product Planning and Pricing: International product life cycle research and information, Product designing and packaging; Pricing process and methods; International price quotations and payment terms. Assignment and presentations

MARCH

International Distribution: Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation. Assignment and presentations

APRIL

Product Promotion: Methods of International Product Promotion; challenges in international advertising and media strategy; Web marketing; Organizing trade fairs and exhibitions. Test and Revisions.

Nirmal
08/01/2024



Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Year-2023-24, Session- Even)

Name of the Teacher: Sonu Yadav

Class: B. COM 2nd Sem

Section: D

Name of Subject: Business Management

Month	Topics/ Chapters
January	Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees
February	Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives.
March	Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies. Control: Concept, Process and Techniques, Effective Control System Test and assignment
April	Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment. Revision and Test

Signature of Lecturer



Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Session- 2023-24 Even)

Name of the Teacher: Sonu Yadav

Class: B. COM HON 4th Sem

Section: Hons

Name of Subject: Business Ethics 4th Sem

Month	Topics/ Chapters
January	Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society. Concept of Business Ethics and Corporate Social Responsibility
February	Domain of Politics and ethics: Democracy and Welfare State, Market and Globalization. Approaches to Moral Reasoning Politics and Ethics in Business: Corporate Code of Ethics. Environment, Accountability, Responsibility, Leadership. Diversity Test, Assignment
March	Corporate Social Responsibility. Arguments For and Against; Strategic Planning and corporate social Responsibility; Corporate Philanthropy. Cases of corruption, corporate Scandals Test, Assignment
April	Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights etc Revision

Signature of Lecturer

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Year-2023-24, Session- Even)

Name of the Teacher: Sonu Yadav

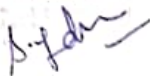
Class: B. COM 4th Sem

Section: A,E

Name of Subject: Secretarial Practice

Month	Topics/ Chapters
January	Secretary : Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure, qualifications and disqualifications; position and removal of secretary.
February	of secretary regarding issue of share certificate, share warrant and share stock, calls-in-arrear, forfeiture and re-issue of Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting,
March	secretarial duties regarding meetings of shareholders, meetings of Board of directors. Test and revision
April	Company Secretary and motion and Resolution, voting and proxy. Test and revision

Signature of Lecturer



Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Year-2023-24, Session- Even)

Name of the Teacher: Sonu Yadav

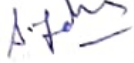
Class: B. COM 4th Sem

Section: B,D

Name of Subject: Secretarial Practice

Month	Topics/ Chapters
January	Secretary : Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary.
February	of secretary regarding issue of share certificate, share warrant and share stock, calls-in-arrear, forfeiture and re-issue of Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting.
March	secretarial duties regarding meetings of shareholders, meetings of Board of directors. Test and revision
April	Company Secretary and motion and Resolution, voting and proxy. Test and revision

Signature of Lecturer



Govt. College for Girls, Sec. 14, Gurugram

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Department of Commerce

Lesson Plan (Year 2022-23, Semester-Even)

Name of the Teacher: Shallni

Class: B.Com. (Pass) Sem. 6 Section: C,D

Subject: Taxation Law-II (180-CU-602411)

Month	Topics
Jan. 2023	Rebate and Reliefs, Computation of Total Income and Tax Liability of Individuals
Feb. 2023	Assessment of HUF, Income Tax Authorities, TDS, Advance Payment of Tax
March 2023	Recovery and Refund of Tax, Assessment of Firms and AOP, Filing and Filling of Return,
April 2023	Procedure for Assessment, Appeals & Revision, Penalties, Offences and Prosecutions

Shallni
06/07/24

Class: M.Com. (Previous) Sem. 2

Subject: Women Entrepreneurship

Month	Topics
Jan. 2023	Women entrepreneurship- Concept, features, challenges, significance and factors contributing to women entrepreneurship, women entrepreneurship in Agriculture, Tourism, Health care, Transport and allied services. Relationship between entrepreneurship and empowerment, achievements and success stories of women entrepreneurs
Feb. 2023	Employment opportunities: Livelihood support for women, employment opportunities: various agencies, Income generating programmes, IRDP, Rural credit and women SHGs, skill development and technology transfer, technologies for women, Impact of WDPs and policy measures at international, national and state level
March 2023	Strategies of Women Entrepreneurship Development: EDPs, objective, evolution of women EDPs, special women and EDPs
April 2023	Micro enterprises and self-employment: opportunities, trends and patterns of women entrepreneurship, Non stereotyping women, Institutions and schemes supporting women entrepreneurs, SIDO, DIC, EDI, NIESBUD, SEWA, ALEAP- Institutional infrastructure, Role of SHGs in promoting women entrepreneurship.

Shallni
06/07/24

Lesson Plan (Year 2022-23, Semester-Even)

Name of the Teacher: Shalini

Class: M.Com. (Final) Sem. 4

Subject: Cost Accounting Standards and reporting

Month	Topics
Jan. 2023	ICAI- Introduction and objectives, Cost Accounting Standards Board- Introduction, objectives and functions, Generally Accepted Cost Accounting Principals, CAS- need and statutory recognition, Recommendations of B.B. Goyal expert committee.
Feb. 2023	CAS-1,2,3,4,5,6,7,8,10,11,12,13,15,16,18,19
March 2023	CAS-9,14,17,20,21,22. Cost Auditor
April 2023	Cost Audit, Cost Audit Standards, Cost accounting records, Companies (cost records and audit) rules, 2014

Shalini
06/01/24

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Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan

Session- 2023-24

Semester(even)

Name of the Teacher: Dr. Roma

Class: B.com(Pass) Semester-4th

Section: A & F

Name of Subject: Corporate Accounting-I

Month	Topics/ Chapters
Jan-24	Internal Reconstruction; External Reconstruction in the nature of merger and purchase.
Feb-24	Liquidation of a company ; Financial reporting for financial institutions.
Mar-24	Final Accounts of Banking Companies.
Apr-24	Accounts of Holding Companies.



Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- even)

Name of the Teacher: Dr. Roma

Class: B.Com (Pass) Sem- 6th Sem

Section: D

Name of Subject: Financial Management

Month	Topics/ Chapters
Jan-24	Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning
Feb-24	Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management
Mar-24	Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS
Apr-24	Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy. Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.



Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- even)

Name of the Teacher: Dr. Roma

Class: M.Com Sem- 2nd Sem

Section: D

Name of Subject: Financial Management & Policy

Month	Topics/ Chapters
Jan-24	Financial Management: meaning, scope & recent development; Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage, EBIT-EPS analysis.
Feb-24	Dividend Decisions: Types & determinants of dividend decisions, Dividend models, corporate dividend practices in India.
Mar-24	Corporate Restructuring: Need and broad areas of corporate restructuring, objectives, techniques of corporate restructuring. Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buy- back of shares-concept, necessity, and procedure. Financial management of sick units.
Apr-24	Mergers & Takeover: Types & objectives, legal and procedural aspect of mergers and takeover process, valuation & financing of mergers & acquisitions, post-merger problems & reorganization, taxation, and financial aspects of mergers, takeover defenses. An overview of mergers & takeovers in India.



Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

105

Lesson Plan (Year- 2023-24 , Semester- Even)

Name of the Teacher: Seema Chaudhary

Class: B.Com (Hons) Sem- 6th

Section: Hons

Name of Subject: Taxation law - II (6.03)

Month	Topics/ Chapters
Jan.2024	REVISION OF DEDUCTION U/S 80C TO 80U :- Format of total income of individual.
Feb.2024	Computation of total income of individual with illustrations & practical questions (rebate & relief of tax).computation of tax liabilities of individuals with examples & practical questions.filling & filing of returns. Questions and assignments shall be given to students after discussing chapters with them..
Mar.2024	Assessment of HUF.Assessment of firm.advance payment of tax.procedure for assessment : TEST
Apr-24	Income tax authorities & there powers.deduction of TDS .recovery & refun of tax.appeal and revision.penalities/offences & prosecutions. Revision and Assignments

Seema
29/11/24

Lesson Plan (Year- 2023-24 , Semester- Even)

Name of the Teacher: Seema Chaudhary

Class: B.Com Pass Sem- 4th

Section: B

Name of Subject: Corporate Accounting-II

Month	Topics/ Chapters
Jan,2024	Internal Reconstruction Quiz and Group Discussion will be conducted
Feb,2024	Liquidation of a company. Final Accounts of Banking Companies.
Mar,2024	Accounts of Holding Companies Questions and assignment shall be given to students after discussing chapters with them.
Apr-24	Financial reporting for financial institutions. External Reconstruction in the nature of merger and purchase Completion of Syllabus, Revision and Test & Assignment


9/10/24

Lesson Plan (Year- 2023-24 , Semester- Even)

Name of the Teacher: Seema Chaudhary

Class: M.Com Sem- 2nd

Name of Subject: Global Business Environment MCC 203

Month	Topics/ Chapters
Jan.2024	International Business:- An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment-Components and determinants; stages of internationalization of business; international business approaches, concept of globalization. Modes of entering into international business
Feb.2024	Foreign market entry strategies: country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in international Business. India's FDI policy; foreign exchange; Balance of payments;
Mar.2024	Global Trading and Investment Environment: World trade in goods and services –Major trends and developments: World trade and protectionism – Tariff and non-tariff barriers; Government intervention in international trade; India's foreign trade policy. Assignment
Apr-24	Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects: Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD World Trade Organisation (WTO); Functions and objectives of WTO; Agriculture Agreement: GATS: TRIPS: TRIMS, Corporate social responsibility (CSR), TEST and Revision

Seema Chaudhary
09/11/24

Lesson Plan (Year-2023-24, Semester- Even)


Name of the Teacher: Seema Chaudhary

Class: B.Com Sem- 4th

Section: Hons

Name of Subject: Corporate Accounting-II

Month	Topics/ Chapters
Jan, 2024	Internal Reconstruction Quiz and Group Discussion will be conducted
Feb, 2024	Liquidation of a company. Final Accounts of Banking Companies.
Mar, 2024	Double Account System and Accounts of Electricity company. Questions and assignment shall be given to students after discussing chapters with them.
Apr-24	Underwriting of Shares, External Reconstruction in the nature of merger and purchase Completion of Syllabus, Revision, Test & Assignment


09/04/24

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24, Session- Even)

Name of the Teacher: Dr. Priyanka Ostwal

Class: M.Com (F)

Name of Subject: Corporate Tax Planning and Management

Month	Topics/ Chapters
January 2024	Unit-I Corporation Tax: Meaning of tax, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, Limitations of tax planning. Tax planning for new business: Tax planning with reference to location, nature and different forms of organization of new business.
February 2024	Unit-II Tax provisions relating to free trade zones, infrastructure sector, backward areas. Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company. Tax planning with reference to amalgamation of companies
March 2024	Unit-III Tax Planning and Financial Management Decisions: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease. Tax planning regarding Managerial Remuneration.
April 2024	Unit-IV Tax planning and Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Repair replace, Renewal or renovation of an asset, Shut down or continue decisions. Tax planning in respect of selling in domestic or foreign market . Tax planning in respect of Tax Incentives to Exporters.

Signature
Priyanka Ostwal

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24, Session- Even)

Name of the Teacher: Dr. Priyanka Ostwal

Class: B.Com (P) VI Sem; Sec- A and E

Name of Subject: Taxation Law- II

Month	Topics/ Chapters
January 2024	Unit - I Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (ITR - I and II)
February 2024	Unit - II Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.
March 024	Unit - III Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.
April 2024	Unit - IV Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

Signature

Priyanka Ostwal

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24, Session- Even)

Name of the Teacher: Dr. Priyanka Ostwal

Class: B.Com (P) IV Sem

Name of Subject: Marketing Management

Month	Topics/ Chapters
January 2024	Unit - I Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation.
February 2024	Unit - II Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.
March 2024	Unit - III Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.
April 2024	Unit - IV Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity.

Signature

Priyanka Ostwal

Govt. College for Girls Sector-14, Gurugram.

LESSON PLAN
International Marketing Code: 6.06
Sec-C&F

B. Com (Pass) 6th semester
Semester EVEN
Academic session 2023-24
Ms. Sammi kumari
Assistant professor (Dept Of Commerce)

FEBRUARY

Unit - I

International Marketing:

Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment; Foreign market selection and entry modes.

MARCH

Unit - II

Product Planning and Pricing:

International product life cycle research and information's; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.

APRIL

Unit - III

International Distribution:

Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.

MAY

Unit - IV

Product Promotion:

Methods of International product Promotion; challenges in international advertising and media strategy; Web marketing; Organizing trade fairs and exhibitions.

Sammi kumari

Department of Commerce

Lesson Plan (Year-2023-24 Session-Even) Name

of the Teacher: Ms. Sammi Kumari

Class: B.COM (Hons) 6th Sem

Section: Hons

Name of Subject: Auditing

Month	Topics/ Chapters
January	Auditing : Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer
February	Audit Procedure : Routine checking Vouching, verification valuation of assets & liabilities.
March	Audit of Public Company : Qualification, Appointment of company Auditors, powers, duties, liabilities Audit of depreciation and reserves, Divisible profits & dividends Test, Assignment
April	Audit Report and Investigation Audit Report : Meaning, objectives, contents and types. Investigation : Meaning, Nature and objectives.

Sammi Kumari

Name of the Teacher: Ms. Sammi kumari

Class: B.COM (Hons) 6th Sem

Name of Subject: Project Planning & mgt. I (6.02)

Month	Topics/Chapters
January	Project Planning: Planning, strategy and Capital Allocation, Generation and Screening of Project Ideas Analysis: Market and Demand analysis, Technical Analysis, financial Estimates and Projections, Time Value Money, Investment Criteria
February	Unit- II Project Cash Flows, The Cost of Capital, Stand Alone Risk analysis Risk analysis- Market and Firm Risk, Special Decision Situations, Social Cost Benefit analysis, Multiple Projects and Constraints
March	Unit- III Valuation of Real Options, Judgemental, Behavioural, Strategic and Organisational considerations. Financing: Financing of Projects, financing Infrastructure Projects, Venture capital and Private Equity
April	Unit -IV Implementation: Project Management, Network Techniques for Project Management Project Review and Administrative Aspects
April	importance. Revision, Test Conducted, Test Revision, Overall Test

Sammi kumari

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

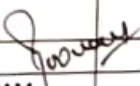
Lesson Plan (Year- 2023-24 , Session- Even)

Name of the Teacher: Poonam

Class- B.com Hon's (sem 2)

Section: N.A.

Name of Subject: Business Law

Month	Topics/ Chapters
JAN	Indian Partnership Act, 1932, Registration of Firm, Dissolution of Partnership and Firm and The Foreign Exchange Management Act (FEMA), 1999. debates will be conducted.
FEB	The Foreign Exchange Management Act (FEMA), 1999. debate and group discussions will be conducted
MARCH	Indian Dispute Act, 1947 : Causes and forms of Industrial Disputes, Authorities under the Act - their powers, duties etc, striked & lockout, layout & retrenchment. Questions for tests and assingment shall be given to students after discussing chapters with them.
APRIL	The Factories Act, 1948 : Approval, Licensing & Registration of Firm, Notice regarding occupier, health, safety and werlfare of workers, working hours of Adults, restriction on employment of Women, employment of young persons, annual leave with wages. Revisions.
	
POONAM	
Asstt. Professor (Commerce Deptt.)	

Govt. College for Girls, Sec-14, Gurugram

Department of Commerce

Lesson Plan (Year- 2020-21 , Session- Even)

Name of the Teacher: Poonam

Class- B.comPass (sem 6)

Section: C & D

Name of Subject: Cost Accounting

Month	Topics/ Chapters
JAN	Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock. Quiz will be conducted
FEB	Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits. Meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing. Assignments and presentations.
MARCH	Meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting. Meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only. Assignments and presentations. TESTS WILL BE CONDUCTED.
APRIL	Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions. RevisionS.

POONAM

Asstt. Professor (Commerce Deptt.)

Lesson Plan

Session 2023-24(Even)

B. Com (Pass) 6th Sem

Subject: Financial Management

Name of the Teacher: Ms. Reetika Bhardwaj

Month	Topic/Chapters
January	Unit – I Nature of Financial Management: Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, financial planning, Quiz Contest
February	Unit – II Working Capital Management: Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management, Assignment
March	Unit – III Cost of capital: Significance and determination, capitalization; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis, Assignment and Test
April	Units – IV Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy. Dividend Theory and Policy : Issues in dividend policy, Walter's and Gulden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends ,forms of dividend, Tests and Revision

Reetika

Reetika Bhardwaj

Assistant Professor (Dept of Commerce)

Lesson Plan

Session 2023-24(Even)

B. Com (Pass) 4th Sem

Subject: Marketing Management

Name of the Teacher: Ms. Reetika Bhardwaj

Month	Topic/Chapters
January	Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation. Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development, Quiz Contest
February	Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle. Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Policies and Strategies, Assignment
March	Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies, Assignment and Test
April	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity, Tests and Revision

Reetika

Reetika Bhardwaj
Assistant Professor (Dept of Commerce)

Lesson Plan

Session 2023-24(Even)

B. Com (Pass) 2nd Sem (Hons)

Subject: Business Statistics

Name of the Teacher: Ms. Reetika Bhardwaj

Month	Topics/Chapters
January	Theorem Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters. Analysis of Bivariate data: Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method, Quiz Contest
February	Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination. Analysis of Time Series: - Causes of Variations in time series data; Components of a time series, Assignment
March	Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend ; Computation of seasonal indices by simple averages, Ratio to trend, Ratio to moving average and link relative methods, Assignment and Test .
April	Statistical Decision Theory: Decision Making under certainty, Decision making under risk, Decision Trees. Statistical Quality Control: Causes of Variations, Methods, Control Charts, Tests and Revision.

Reetika

Reetika Bhardwaj

Assistant Professor (Dept of Commerce)

(17)

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

Name of the Teacher: MONIKA RANI

Class: B.COM SEM- 4

Section: E & F

Name of Subject: Corporate Law II

Month	Topics/ Chapters
January	Depository System –meaning and importance; Shares: -; Types of shares;
	Allotment of Shares;; Transfer ANDTransmission of shares
	Paperless Trading – Benefits and Procedure; Need for educating investors
February	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital;
	Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members
	Modes of acquiring membership; termination of membership;
	Rights and Liabilities of members. Test
March	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general
	meeting; Extra-ordinary general meeting; meetings of board of director
	Proxy; Voting, Notice, Agenda and Minutes of meetings. Assignment
April	Directors: - Duties, Powers, Liabilities, Appointment and removal of directors
	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up;
	Powers and Duties of company Liquidator, consequences of winding up..


Signature of Guest Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

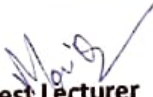
Name of the Teacher: MONIKA RANI

Class: B. COM 4th SEM

SECTION : C,F

Name of Subject: Secterial Practices

Month	Topics/ Chapters
January	Secretary : Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary, Revision
February	Promotion of Company and Secretary: Duties of Secretary regarding formation of M/A and A/A and their alterations. Duties of secretary regarding issue of share certificate, share warrant and share stock, calls-in-arrear, forfeiture and re-issue of shares, transfer and transmission of shares. Revision, Test
March	Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting, secretarial duties regarding meetings of shareholders, meetings of Board of directors. Revision, Assignment
April	Company Secretary and motion and Resolution, voting and proxy. Revision, Test


Signature of guest Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

Name of the Teacher: Monika Rani

Class: B.com 2nd Sem

Section: E

Name of Subject: Business Management-II (2.04)

Month	Topics/ Chapters
January	Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.
February	Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives. Leadership: concept and Leadership styles, Leadership Theories. Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies. Test.
March	Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment. Assignment
April	Control: Concept, Process and Techniques, Effective Control System. Revision, Overall Test.
NA	

Signature of Extension Lecturer

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even section : B & D

B.Com (Pass) II Semester

BUSINESS ENVIRONMENT

NAME OF TEACHER: CHITRA SINGH

Week	Topics/ Chapters to be covered
Jan-24	
I	BUSINESS ENVIRONMENT: CONCEPT, COMPONENTS AND IMPORTANCE
II	SWOT ANALYSIS
III	ECONOMIC TRENDS(OVERVIEW): INCOME, SAVING AND INVESTMENT
IV	INDUSTRY : TRADE AND BALANCE OF PAYMENTS
Feb-24	
I	PROBLEMS OF GROWTH: UNEMPLOYMENT ,POVERTY
II	REGIONAL IMBALANCES
III	SOCIAL INJUSTICE, INFLATION, PARALLEL ECONOMY
Mar-24	
I	INDUSTRIAL SICKNESS , INDUSTRIAL LICENSING
II	ROLE OF GOVT. IN INDIAN ECONOMY: MONETARY AND FISCAL POLICY,
III	INDUSTRIAL POLICY
Apr-24	
I	PRIVATIZATION AND DEVALUATION
II	ASSIGNMENT AND TEST
III	REVISION

Chitra

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com 6th Semester ,Sec (B)

Auditing

Name of Extention Lecturer :Chitra Singh

Week	Topics/ Chapters to be covered
Month: January	
I	Auditing , Meaning and origin in India
II	Classification of Audit, Private Audit
Month: Febuary	
I	Audit Program
II	Types of Audit
III	Procedure of Audit
IV	Vouching
Month: March	
I	Types of Voucher
II	Verification of Account
III	Valuations
IV	Test
Month April	
I	Liabilities of Auditor
II	Depreciation and its Valuations
III	REVISION
IV	REVISION

Chitra

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-2024, Semester: Even SEC-A

B.Com (Pass)-Semester

Goods and Services Tax & Custom Law

NAME OF TEACHER: CHITRA SINGH

JANUARY, 2024

Introduction /Salient feature of GST, Benefit of GST, Constitutional framework of GST

Concept of GST, Important definitions: Supply under GST: Meaning & Scope of Supply

Composite & Mixed Supply: Levy & Collection including Reverse Charge Mechanism

Tax on Electronic Commerce Operator(ECO): Exemption from GST; Composition Levy

FEBRUARY, 2024

Place of Supply: Within state/Union territory, Interstate, Import & export; Time of Supply of goods & services

Value of Supply including valuation rules; Input Tax Credit: Eligibility & Conditions for taking ITC.

ITC in case of banking company & financial institutions; ITC availability in special circumstances; Reversal of

Transfer of ITC on account of change in constitution of registered person; Input service distributors

MARCH, 2024

Registration: Issue of invoices; Tax invoices; Revised Tax invoices; Credit note; Debit note

Bill of Supply, Receipt voucher, refund voucher, payment voucher

Invoices in special cases: E-way Bill, Payment of Taxes, Returns

Job Work, Provisions of TDS & TCS; Record Keeping, Assessment and Audit

APRIL, 2024

Custom Act 1962: Custom Duty: Important definitions, Types & Importance

Documents required for Import and export procedure, Export Promotion scheme

Test & Revision

Chitra

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com (Pass) IV Semester

Business Statistics

Name of Extension Lecturer: Megha Bansal

Week	Topics/ Chapters to be covered
January/2024	
I	INDEX NUMBER PART 1
II	PRACTICAL PROBLEMS & ASSIGNMENTS
III	INDEX NUMBER PART 2 , TEST
IV	PRACTICAL PROBLEMS & ASSIGNMENTS
February/2024	
I	TIME SERIES ANALYSIS PART 1
II	PRACTICAL PROBLEMS & ASSIGNMENTS
III	TIME SERIES ANALYSIS PART 2
IV	PRACTICAL PROBLEMS & ASSIGNMENTS
March/2024	
I	THEORY OF PROBABILITY
II	ADDITIVE AND MULTIPLICATION LAW PROBABILITY
III	CONDITIONAL PROBABILITY, BAYE'S THEOREM
IV	PRACTICAL PROBLEMS, ASSIGNMENTS AND TEST
April/2024	
I	PROBABILITY DISTRIBUTION AS A CONCEPT; BINOMIAL
II	PROBABILITY DISTRIBUTION AS A CONCEPT; POISSON
III	PROBABILITY DISTRIBUTION AS A CONCEPT; NORMAL DISTRIBUTION , TEST
IV	REVISION

Megha Bansal.

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com (Pass) 6th Semester

AUDITING

Name of Extension Lecturer: Megha Bansal

Week	Topics/ Chapters to be covered
January/2024	
II	AUDITING: AN INTRODUCTION, OBJECTS, IMPORTANCE AND LIMITATION OF AUDITING
III	TYPES OF AUDIT, ASSIGNMENTS , TEST
IV	AUDIT PROCESS AND AUDIT PROGRAMME
February/2024	
I	INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT
II	ROUTINE CHECKING
III	VOUCHING, ASSIGNMENTS
IV	VERIFICATION OF ASSETS AND LIABILITY
March/2024	
I	VALUATION OF ASSETS
II	APPOINTMENT, POWER, DUTIES AND LIABILITIES OF AN AUDITOR
III	ASSIGNMENTS AND TEST
IV	DEPRECIATION, PROVISION AND RESERVES
April/2024	
I	DIVISIBLE PROFITS AND DIVIDENDS , TEST
II	AUDIT REPORT, INVESTIGATION, ASSIGNMENT
III	REVISION
IV	REVISION

Megha Bansal

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com (Pass) VI Semester

INTERNATIONAL MARKETING

Name of Extension Lecturer: Megha Bansal

Week	Topics/ Chapters to be covered
January/2024	
II	INTERNATIONAL MARKETING AND INTRODUCTION, ENVIRONMENT
III	FOREIGN MARKET SELECTION AND ENTRY MODES, ASSIGNMENT
IV	PRODUCT PLANNING FOR INTERNATIONAL MARKETS, INTERNATIONAL PRODUCT LIFE CYCLE
February/2024	
I	MARKETING RESEARCH AND INFORMATION
II	BRANDING, PACKAGING AND LABELING, TEST
III	INTERNATIONAL PRICING, PRICE QUOTATIONS AND PAYMENT TERMS
IV	INTERNATIONAL DISTRIBUTION, MANAGEMENT OF DISTRIBUTION CHANNEL
March/2024	
I	CHANNEL CONFLICT, TEST
II	SELECTION AND APPOINTMENT OF FOREIGN SALE AGENT
III	EXPORT PROCEDURE AND DOCUMENTATION, ASSIGNMENT
IV	METHODS OF INTERNATIONAL PRODUCT PROMOTION
April/2024	
I	INTERNATIONAL ADVERTISING AND MEDIA STRATEGY, ASSIGNMENT
II	WEB MARKETING, TEST
III	REVISION
IV	REVISION

Megha Bansal.

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

Name of the Teacher: DR. BABITA JAISWAL

Class: B. COM 6THSem

Section: B & F

Name of Subject: Income Tax Law II

Month	Topics/ Chapters
JANUARY	Rebate & Relief of Tax, computation of Total income of individuals
FEBRUARY	computation of Tax liability of individuals, Assessment of Hindu undivided families, Assessment of firms
MARCH	Filling and Filing of return ,Assessment of Association of persons,Income Tax Authorities & their powers, procedure for assessment, Assignment,Deduction of Tax at source TDS, Advance payment of Tax.Test
APRIL	Recovery & Refund of Tax,Appeals & RevisionPenalties, Offences & Prosecutions.Revision

Babita Jaiswal
Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24, Session- EVEN)

Name of the Teacher: DR. BABITA JAISWAL

Class: B. COM 6THSem

Section: A &E

Name of Subject: Cost Accounting II

Month	Topics/ Chapters
JANUARY	PROCESS COSTING INCLUDING JOINT PRODUCTS AND BY-PRODUCTS, PROCESS COSTING: INTER-PROCESS PROFITS.
FEBRUARY	CONTRACT COSTING.PRACTICAL PROBLEMS AND ASSIGNMENTS, JOB AND BATCH COSTING,
MARCH	BUDGETING AND BUDGETARY CONTROL, PRACTICAL PROBLEMS, ZERO BASE BUDGETING.PERFORMANCE BUDGETING, RESPONSIBILITY ACCOUNTING, STANDARD COSTING, VARIANCE ANALYSIS (MATERIAL & LABOUR VARIANCE)
APRIL	ABSORPTION COSTING AND MARGINAL COSTING: CONCEPT AND COMPUTATION.MARGINAL COSTING: AS A TOOL FOR DECISION-MAKING, COST-VOLUME-PROFIT ANALYSIS: BREAK-EVEN POINT.

Babita Jaiswal
Signature of Extension Lecturer

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Jyoti Nirban
Lesson Plan

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com 2nd Semester "D&E"

Financial Accounting

Name of Assistant/ Associate Professor: Jyoti Nirban

Week	Topics/ Chapters to be covered
Month: January	
III	Hire Purchase System
IV	Installment method, Departmental Account
Month: February	
I	Royalty Account
II	Dissolution of Partnership Firm
III	Test
IV	Revision
Month: March	
I	Branch Accounts
II	Joint venture Account
III	Revision
IV	Test
Month April	
I	Amalagamation and Sale of Partnership Firm
II	Partnership firm and Royalty revision
III	Hire purchase Revision and doubts
IV	Branch Account Revision

Jyoti

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com 2nd Semester" E"

BUSINESS MANAGEMENT

Name of Assistant/ Associate Professor: Jyoti Nirban

Week	Topics/ Chapters to be covered
Month: January	
III	Staffing: concept, nature and scope, Matching job and people;
IV	Recruitment;
Month: February	
I	Selection and Training of employees
II	Motivation and Leadership: Motivation-concept,
III	Theories-Maslow, Herzberg, Megregor and Quchi;
IV	Financial and Non-Financial Incentives.
Month: March	
I	Communication and Control: Communication Concept,
II	Nature, Types and Process, Barriers and Remedies.
III	Control: Concept, Process and Techniques,
IV	Effective Control System
Month April	
I	Management of Change: Concept, Nature and
II	Process of Planned Change: Resistance to Change;
III	Emerging Horizons of management in a changing environment.
IV	Revision and Test

Jyoti

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com (Pass) 2th Semester "F"

BUSINESS ENVIRONMENT

Name of Extension Lecturer: Jyoti Nirban

Week	Topics/ Chapters to be covered
January-2023	
II	Business Environment: concept;
III	Business Environment: components and importance;
IV	SWOT Analysis.
February-2023	
I	Economic Trends (overview)
II	Economic Trends : income;
III	Economic Trends savings and investment; industry;
IV	Trade and balance of payments.
March-2023	
I	Problems of Growth: Unemployment
II	Problems of Growth: regional imbalances,
III	Inflation
IV	Parallel economy and industrial sickness.
April-2023	
I	Role of Govt. in Indian Economy: Monetary and Fiscal Policy;
II	Industrial Policy;
III	Privatization.

Jyoti

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B. Com (Pass) 2nd Sem. Section-E

Financial Accounting-II

Name of the Teacher: Pushpa Kumari

Months	Topics
January	Departmental accounts. Higher Purchase System: Calculation of Interest, Cash price, After sale services, Repossession of goods, Transfer of asset to third party and Installment Payment System.
February	Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet.
March	Partnership Accounts: Dissolution of partnership firm, Insolvency of a partner, all partners became insolvent (Garner v/s Murray Rule), gradual realisation. Amalgamation and sale of partnership firms.
April	Royalty Accounts; Different types of royalty and Accounting treatment related to Royalty of Coal Mines, Brick Making, Copyright etc. Numerical Problems Joint Venture Accounts

Pushpa Kumari
Signature of Extension Lecturer

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

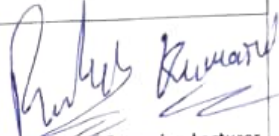
Session 2023-24(Even)

B.Com (Pass) 6th Sem. Section-F

Goods & Services Tax and Customs Law

Name of the Teacher: Pushpa Kumari

Months	Topics
January	Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO) Exemption from GST; Composition levy; Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules.
February	Input tax credit: - Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors
March	Registration; Issue of invoices: - tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;
April	Customs duty: Important definitions, types, importance, documents required for import and export procedure: Export Promotion Scheme. Revision, Test and Assignment.


Signature of Extension Lecturer

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

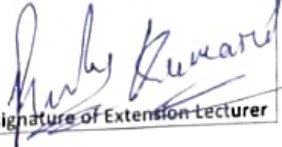
Session 2023-24(Even)

B. Com (Pass) 4th Sem Section-D,E

Corporate Accounting-II

Name of the Teacher: Pushpa Kumari

Months	Topics
January	Internal Reconstruction : ways of internal reconstruction Liquidation of company : Introduction, liquidator remuneration on amount distributed to equity shareholders, removing of disparity among different type of equity shareholders, Receiver of debenture holders, statement of affairs
February	Accounts of holding company: Introduction, Calculation of Pre acquisition and post acquisition profit, debentures and preference shares in subsidiary company, numerical problems related to dividend received from subsidiary company out of pre acquisition profit
March	Accounts of Banking companies: introduction, final account of banking companies, Performa of profit & loss account and balance sheet, Numerical problems related to rebate on bill discounted and non performing asset. Financial reporting : Introduction, Non banking financial companies, merchant banking, stock brokers mutual funds.
April	Amalgamation Of Companies: Introduction, methods of purchase consideration accounting treatment in the books of transferor and transferee. Accounting treatment in the books of transferee: the polling of interest method and the Purchase method


Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Even)

Name of the Teacher: Pooja Rani
Class: B.Com (Pass) Sem-4
Section: E&F
Name of Subject: Business Statistics

Month	Topics/ Chapters
January	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.
February	Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.
March	Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem
April	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

Pooja Rani

Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

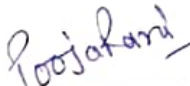
Name of the Teacher: Pooja Rani

Class: B.Com (Hons.) Sem-4

Section: NA

Name of Subject: Statistical Analysis with MS-Excel

Month	Topics/ Chapters
Jan	Data collection- Meaning, Experiments and Surveys, Collection of Primary data, Questionnaires, schedules, collection of secondary data, selection of appropriate methods of data collection. Data preparation process, missing values and outliers. Revision
Feb	Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, Standard deviation, skewness, kurtosis. Sampling and statistical inference – parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem.
March	Testing of Hypothesis with the help of MS Excel; hypothesis testing – meaning, types, type 1 and type 2 errors, level of significance, two tailed and one tailed tests. Procedure for hypothesis testing for mean, proportion and variance, limitations of the test of hypothesis. Revision, Assignment
April	Chi-square test and analysis of variance with the help of MS Excel; An introduction to SPSS- coding, graphs, pivot tables, assign weight, missing values etc.. Revision, Test


Signature of Extension Lecturer

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com 4th Semester Sec(E)

BUSINESS Regulatory Framework

Name of Extension Lecturer : Pooja Rani

Week	Topics/ Chapters to be covered
Month: January	
III	Indian Partnership Act – Nature of Partnership firm; test of partnership.
IV	Duties and Rights of partners; Relations of partners to third parties.
Month: February	
I	Position of minor in partnership; Reconstitution of a partnership, firm; Registration of firm.
II	Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm.
III	Settlement of accounts after dissolution.
IV	Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes.
Month: March	
I	Bills of Exchange; cheques, Parties to negotiable Instruments.
II	Sales of Goods Act: - Introduction.
III	Formation of contract of sale of Goods; conditions and warranties.
IV	Transfer of property or ownership; Performance of contract- Delivery and Payment.
Month April	
I	Rights of unpaid seller; suits of Breach of contract.
II	RTI Act : features, rights and importance.
III	Revision

Pooja Rani

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

Name of the Teacher: REENA KUMARI

Class: B.Com (Pass) Sem-4

Section: B

Name of Subject: Business Statistics II

Month	Topics/ Chapters
Jan	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Decomposition- Additive and Multiplicative models; determination of trend. Moving
Feb	Problems in constructing index numbers; Consumer price index. Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.
March	Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.
April	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters. Revision, Overall Test

Reena

Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

Name of the Teacher: REENA KUMARI

Class: B. COM 4THSem

Section: B & F

Name of Subject: Business Regulatory Framework II(4.03)

Month	Topics/ Chapters
January	Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution
February	Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.
March	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract. Assignment Submission.
April	RTI Act : features, rights and importance. Revision, Test Conducted.



Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

Name of the Teacher: Reena Kumari

Class: B. COM 1ST SEM

SECTION : E

Name of Subject: Business Environment

Month	Topics/ Chapters
January	Business Environment :concept,components and importance;SWOT Analysis
February	Economic Trends(overview):income;savings and investments;industry;trade and balance of payments
March	Problem of growth;Unemployment,regional imbalances,inflation,Parallel economy and industrial sickness
April	Role of government in indian economy;monetary and fiscal policy,industrial policy,privatisation. Revision



Signature of Extension Lecturer

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Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- Even)

Name of the Teacher: Seema Singh
Class: B.Com (Pass) Sem- 4
Section: C & F
Name of Subject: Marketing Management

Month	Topics/ Chapters
January	Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation. Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior.
February	Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies. Assignment
March	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity. Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle. Assignment, Test
April	Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Test, Revision

Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN)

Name of the Teacher: Seema Singh
Class: B.Com (Pass) Sem-4
Section: A & C
Name of Subject: Business Statistics II

Month	Topics/ Chapters
Jan	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Problems in constructing Index numbers; Consumer price Index. Assignment
Feb	Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods. Assignment
March	Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem. Assignment, Test
April	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters. Revision, Overall Test

Seema

Signature of Extension Lecturer

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B.Com (Pass) 6th Sem. Section-B &E

Goods & Services Tax and Customs Law

Name of the Teacher: Anu Gupta

Months	Topics
January	Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy; Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules
February	Input tax credit: - Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors
March	Registration; Issue of invoices: - tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;
April	Customs duty: Important definitions, types, importance, documents required for import and export procedure: Export Promotion Scheme. Revision, Test and Assignment.

Govt. College for Girls, Sec. 14, Gurugram

Department of Commerce

Lesson Plan

Session- 2023-24(Even)

Name of the Teacher: Anu Gupta

Class- B.Com(Pass) 2nd Sem

Section- A

Name of Subject- Business Environment

Month	Topic
January	Business Environment: concept; components and importance; SWOT Analysis.
February	Economic Trends (overview): income; savings and investment. Balance of Trade and balance of Payments & Group Discussion.
March	Problems of Growth: Unemployment, regional imbalances. Inflation, parallel economy, Role of Govt. in Indian Economy. Monetary and Fiscal Policy & Assignments.
April	Industrial Policy, Industrial sickness Privatization. Revision Assignment & Test.

Govt. College for Girls, Sec. 14, Gurugram

Department of Commerce

Lesson Plan

Session- 2023-24(Even)

Name of the Teacher: Anu Gupta

Class- B.Com(Pass) 6th Sem

Section- E

Name of Subject- Auditing

January	Auditing: an introduction, objects, importance and limitation of auditing, types of audit, Audit process and audit programme
February	Internal control, internal check and internal audit routine checking vouching, assignments verification of assets and liability
March	Valuation of assets appointment, power, duties and liabilities of an auditor and test depreciation, provision and reserves ,divisible profits & dividends
April	Audit report, Investigation, revision assignment & test

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

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Lesson Plan (Year- 2023-24 , Session- EVEN)

Name of the Teacher: Meenakshi Ahlawat

Class: B. COM 1ST SEM

SECTION : c

Name of Subject: Business Environment

Month	Topics/ Chapters
January	Business Environment :concept,components and importance;SWOT Analysis
Feburary	Economic Trends(overview):income;savings and investments;industry;trade and balance of payments
March	Problem of growth;Unemployment,regional imbalances,inflation,Parellel economy and industrial sickness
April	ROLE OF GOVT.in indian economy;monetary and fiscal policy,industrial policy,privatisation. Revsion

Meenakshi

Signature of Extension Lecturer

Govt. College for Girls, Sec-14, Gurugram
Department of Commerce

Lesson Plan (Year- 2023-24 , Session- EVEN

Name of the Teacher: Meenakshi Ahlawat

Class: B.com 2nd Sem

Section: A

Name of Subject: Business Management-II (2.04)

Month	Topics/ Chapters
January	Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.
February	Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives. Leadership: concept and Leadership styles, Leadership Theories. Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies. Test.
March	Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment. Assignment
April	Control: Concept, Process and Techniques, Effective Control System. Revision, Overall Test.
NA	

Meenakshi

Signature of Extension Lecturer

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2023-24, Semester: Even

B.Com (Pass) 6th Semester (D & F)

AUDITING

Name of Extension Lecturer: Meenakshi Ahlawat

Week	Topics/ Chapters to be covered
January-2024	
II	AUDITING: AN INTRODUCTION, OBJECTS, IMPORTANCE AND LIMITATION OF AUDITING
III	TYPES OF AUDIT, ASSIGNMENTS, TEST
IV	AUDIT PROCESS AND AUDIT PROGRAMME
February-2024	
I	INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT
II	ROUTINE CHECKING
III	VOUCHING, ASSIGNMENTS
IV	VERIFICATION OF ASSETS AND LIABILITY
March-2024	
I	VALUATION OF ASSETS
II	APPOINTMENT, POWER, DUTIES AND LIABILITIES OF AN AUDITOR
III	ASSIGNMENTS AND TEST
IV	DEPRECIATION, PROVISION AND RESERVES
April-2024	
I	DIVISIBLE PROFITS AND DIVIDENDS, TEST
II	AUDIT REPORT, INVESTIGATION, ASSIGNMENT
III	REVISION
IV	REVISION

Meenakshi

Government College for Girls, Sector- 14, Gurugram**Lesson Plan**

Session 2023-24(Even)

B. Com (Pass) 2nd Sem. Section- A,F

Financial Accounting-II

Name of the Teacher: Preeti Sherval

Months	Topics
January	Hier- Purchase System: Calculation of Interest, Cash price, After sale services, Repossession of goods, Transfer of asset to third party and Installment Payment System. Departmental Accounts.
February	Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet.
March	Partnership Accounts: Dissolution of partnership firm, Insolvency of a partner, all partners became insolvent (Garner v/s Murray Rule), gradual realisation. Amalgamation and sale of partnership firms.
April	Royalty Accounts; Different types of royalty and Accounting treatment related to Royalty of Coal Mines, Brick Making, Copyright etc. Numerical Problems Joint Venture Accounts. Test and Revision

Preeti Sherval

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B.Com (Pass) 4th Sem. Section-C

Business Regulatory Framework-II

Name of the Teacher: Preeti Sherval

Months	Topics
January	Introduction to partnership; Nature of partnership, Rights of partnership, Duties of partnership, Relations of partners to third parties, Implied authority and third parties, Minor as a partner, admission of a partner, Outgoing Partner, Dissolution of partnership and firm, Methods of Dissolution of Firm, Settlement of Accounts
February	Introduction to Negotiable Instruments kinds of Negotiable Instruments other kinds of Bill check-meaning, definition, crossing of check, terms used in crossing of check, bill of exchange and promissory note, inland and foreign instrument , special privileges of holder in due course, liabilities of parties of negotiable instrument negotiation
March	Sale of goods act-introduction agreement to sale, introduction, meaning of condition and warranty, transfer of property or ownership, performance of the contract delivery and payment, unpaid seller, suit for Breach of contract
April	Right to information Act, Objectives Appeal, penalty, exemptions from disclosure of information duties and obligation of public information officers Revision, Test and Assignment.

Preeti Sherval

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B.Com (Pass) 6th Sem. Section-D

Goods & Services Tax and Customs Law

Name of the Teacher: Preeti Sherval

Months	Topics
January	Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism Tax on electronic commerce operator (ECCO); Exemption from GST; Composition levy; Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules
February	Input tax credit: - Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors
March	Registration; Issue of invoices: - tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;
April	Customs duty: Important definitions, types, importance, documents required for import and export procedure: Export Promotion Scheme. Revision, Test and Assignment.

Preeti Sherval

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Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session: 2023-24, Semester: Even

B.Com (Pass) II Semester (F)

BUSINESS MANAGEMENT

Name of Extension Lecturer: Rani Kumari

Week	Topics/ Chapters to be covered
January-2024	
I	STAFFING: CONCEPT AND SCOPE
II	RECRUITMENT: MEANING AND SOURCES
III	SELECTION: MEANING AND PROCESS
IV	TRAINING: IMPORTANCE AND METHODS, ASSIGNMENTS
February-2024	
I	MOTIVATION: NATURE AND THEORIES
II	ASSIGNMENTS
III	LEADERSHIP: STYLES AND THEORIES
IV	ASSIGNMENTS
March-2024	
I	COMMUNICATION: PROCESS, NETWORK AND BARRIERS
II	CONTROLLING: CONCEPT AND PROCESS
III	CONTROL TECHNIQUES: TRADITIONAL AND MODERN
IV	ASSIGNMENTS AND TEST
April-2024	
I	MANAGEMENT OF CHANGE
II	ASSIGNMENTS
III	REVISION
IV	REVISION

Rani

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B. Com (Pass) 6th Sem Section: C

Goods and Services Tax (GST) & Customs Law

Name of Extension Lecturer: Rani Kumari

Date	Particulars
Jan, 2024	Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy; Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules
Feb, 2024	Input tax credit: - Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors
March, 2024	Customs duty: Important definitions, types, importance, documents required for import and export procedure: Export Promotion Scheme. Registration; issue of invoices: - tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases.; E-way bill;
April, 2024	Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit; Revision, Test and Assignment.

Rani Kumari
Extension Lecturer, Commerce



**Govt. College for Girls, Sec. 14, Guru gram
Department of Commerce**

Lesson Plan

Session- 2023-24 (Even)

Name of the Teacher- Rani Kumari

Class: B.COM-II, SEM-IV, Sec-A&D

Name of Subject: BUSINESS REGULATORY FRAMEWORK

Jan .2024	Chapter-1 Indian Partnership Act, 1932:
Feb .2024	Chapter-2 Negotiable Instruments Act,1881 ,Introduction, Meaning Definition, Characteristics of Negotiable Instruments, Bills of Exchange, Kinds of Bill of Exchange, Cheque - Meaning, Definition
March , 2024	Chapter-3 Sale of Goods Act-1930
	Chapter-4 Contract of Sale
	Chapter-5 Conditions and Warranties
	Chapter-6 Transfer of Property or Ownership
April, 2024	Chapter-7 Performance of the Contract-Delivery and Paymen Chapter-8, Unpaid Seller Chapter-9, Right To Information Act-2005, Revision

Rani

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B. Com (Pass) 2nd Sem. Section- C

Financial Accounting-II

Name of the Teacher : Dr. Naina Vohra

Months	Topics
January	Hire-Purchase System: Calculation of Interest, Cash price, After sale services, Repossession of goods, Transfer of asset to third party and Installment Payment System. Departmental Accounts.
February	Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet.
March	Partnership Accounts: Dissolution of partnership firm, Insolvency of a partner, all partners became insolvent (Garner v/s Murray Rule), gradual realisation. Amalgamation and sale of partnership firms.
April	Royalty Accounts; Different types of royalty and Accounting treatment related to Royalty of Coal Mines, Brick Making, Copyright etc. Numerical Problems Joint Venture Accounts , Test and Revision

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Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B.Com (Pass) 4th Sem. Section-C

Corporate Accounting-II

Name of the Teacher: Dr.Naina Vohra

Months	Topics
January	Internal Reconstruction : ways of internal reconstruction Liquidation of company : Introduction, liquidator remuneration on amount distributed to equity shareholders, removing of disparity among different type of equity shareholders, Receiver of debenture holders, statement of affairs
February	Accounts of holding company: Introduction, Calculation of Pre acquisition and post acquisition profit, debentures and preference shares in subsidiary company, numerical problems related to dividend received from subsidiary company out of pre acquisition profit
March	Accounts of Banking companies: introduction, final account of banking companies, Performa of profit & loss account and balance sheet, Numerical problems related to rebate on bill discounted and non performing asset. Financial reporting : Introduction, Non banking financial companies, merchant banking, stock brokers mutual funds.
April	Amalgamation Of Companies: Introduction, methods of purchase consideration accounting treatment in the books of transferor and transferee. Accounting treatment in the books of transferee: the polling of interest method and the Purchase method

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Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B.Com (Pass) 2nd Sem. Section-C

Bussiness Management-II

Name of the Teacher: Dr. Naina Vohra

Months	Topics
January	Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees. Communication and Control: Communication Concept, Nature, Types and Process. Barriers and Remedies. Control: Concept, Process and Techniques, Effective Control System.
February	Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Macgregor and ouchi; Financial and Non-Financial Incentives. Leadership: concept and Leadership styles, Leadership Theories.
March	Communication and Control: Communication Concept, Nature, Types and Process. Barriers and Remedies. Control: Concept, Process and Techniques, Effective Control System.
April	Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment. Test and Revision.

Naina Vohra

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Session 2023-24(Even)

B. Com (HONS)

An Introduction to Accounting-II

Name of the Teacher : Dr. Naina Vohra

Months	Topics
January	Hire-Purchase System: Calculation of Interest, Cash price, After sale services, Repossession of goods, Transfer of asset to third party and Installment Payment System. Departmental Accounts , Lease accounting.
February	Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet.
March	Partnership Accounts: Dissolution of partnership firm, Insolvency of a partner, all partners became insolvent (Garner v/s Murray Rule), gradual realisation. Amalgamation and sale of partnership firms.
April	Royalty Accounts; Different types of royalty and Accounting treatment related to Royalty of Coal Mines, Brick Making, Copyright etc. An Introduction to Accounting . Numerical Problems ,Test and Revision

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