

Lesson Plan

Class: B.Com. (Hons.) 4th Semester
Subject: Statistical Analysis Using MS Excel
Lecture Time: 10:30 AM to 11:15 AM (3rd)

Sr. No.	Topics to be covered	Start Date	End Date
1.	Descriptive Statistics- Meaning, Measure of central tendency	15 February	17 February
2.	Skewness, Kurtosis, Descriptive Statistics Using Ms Excel	22 February	24 February
3.	Sampling, Different Sampling Techniques	29 February	2 March
4.	Difference between Statistic and Parameter, Sampling and Non-Sampling Error	7 March	9 March
5.	Sampling Distribution, Variability of sampling Distribution, Sampling Distribution of the mean	14 March	16 March
6.	Sampling Distribution of the mean	21 March	22 March
7.	Holi Holidays	23 March	31 March
8.	Revision, Test and Presentation of Unit-2	4 April	6 April
9.	Chi-Square test, Importance of Chi-square Test, Applications of Chi-square test	11 April	13 April
10.	Analysis of variance, types of ANOVA	18 April	20 April
11.	SPSS, Graphs, Pivot Tables, Missing Values	25 April	27 April
12.	Revision, Test and Presentation of Unit -4	2 May	4 May

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MNS GOVT. COLLEGE BHIWANI

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS:	B.COM	SEMESTER: 02		
SUBJECT:	FINANCIAL ACCOUNTING – II			
NAME OF TEACHER:	DR. SAPNA GOYAL AND DR. ANAND KUMAR			
Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Dissolution of Partnership firm-Insolvency of Partners (including Garner v/s Murrey Rule),
2	FEBRUARY,2024	12 To 17	I	Amalgamation and Sale of Partnership firms, Gradual Realization and Piecemea Distribution.
3	FEBRUARY,2024	19 To 24	II	Hire Purchase System and Installment Payment Systems: Accounting for Hire Purchase Transactions,
4	FEBRUARY,2024	26 To 2	II	Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system.
5	MARCH,2024	4 To 9	II	Joint Ventures: Joint Venture: Accounting procedures: Joint Bank Account
6	MARCH,2024	11 To 16	II	Records Maintained by Co- venturer of (a) all transactions (b) only his own transactions,Memorandum joint venture account.
7	MARCH,2024	18 To 22	III	Royalty Account: Meaning, Types of Royalties, Basis of Royalty, Accounting Entries.
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Branch Account: Meaning, Methods- Debtor System, Income Statement System
10	APRIL,2024	8 To 13	III	Stock and Debtor, Final Account System, Pros and Cons of Branch Accounting, Accounting Treatment.
11	APRIL,2024	15 To 20	IV	Insolvency Accounts for Non Corporate Entities: Defining Insolvency
12	APRIL,2024	22 To 27	IV	Statement of Affairs as on date of order
13	MAY,2024	29 To 4	IV	Difference between Balance Sheet Statement of Affairs and Accounting Treatment
14	MAY,2024	6 To 7	IV	Revision

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)						
CLASS:		B.COM(HONS)		SEMESTER: 02		
SUBJECT:		Business Management				
NAME OF TEACHER:		Ekta				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	10	To	14	I	Development of Management Thought: Classical, Neo - Classical
2	FEBRUARY,2024	17	To	21	I	Systems, Contingency and contemporary Approach to Management-Drucker, Porter, Senge, Prahalad
3	FEBRUARY,2024	24	To	28	II	Process of Managing: Planning: Corporate Strategy- Environmental analysis and diagnosis
4	MARCH,2024	2	To	6	II	Formulation of Strategic Plan; Growth strategies- internal and external
5	MARCH,2024	9	To	13	II	Decision - making- Concept. Process, Rationality and Techniques, Information Technology and Decision - Making , Decision support system
6	MARCH,2024	16	To	20	III	Organizing and Staffing: Contemporary Organizational Formats- Project, Matrix and Networking
7	MARCH,2024	23	To	31		Holi vacation
8	MARCH,2024	1	To	3	III	Management in Action: Motivation- Concept and Theories; Maslow, Herzberg, McGregor, and Ouchi
9	APRIL,2024	6	To	10	IV	Communication- Formal and Informal Networks, Barriers and Principles Control Concept and process, Effective Control system
10	APRIL,2024	13	To	17	IV	Modern Control Techniques- Stakeholder Approaches(Balanced Score Card)
11	APRIL,2024	20	To	24	IV	Accounting Measure(Integrated Ration Analysis), and Economic and financial Measures(Economic Value added and Market Value added)
12	APRIL,2024	27	To	1	IV	Behavioral Aspect of Management Control
13	MAY,2024	4	To	8		Revision

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS:		B.COM(HONS)	SEMESTER: 02	
SUBJECT:		Business Statistics		
NAME OF TEACHER:		Ekta		
Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 9	I	Probability Distribution: Binomial
2	FEBRUARY,2024	12 To 16	I	Probability Distribution :Poisson
3	FEBRUARY,2024	19 To 23	I	Probability Distribution:Normal distribution
4	FEBRUARY/ MARCH,2024	26 To 1	II	Correlation Analysis- Meaning, significance, types and methods, probable error, coefficient of determination
5	MARCH,2024	4 To 8	II	Regression analysis-Meaning equations, lines, standard error of estimate, Difference between correlation and regression
6	MARCH,2024	11 To 15	III	Time series- Components, models,
7	MARCH,2024	18 To 22	III	Time series-trend analysis including second degree parabola
8	MARCH,2024	23 To 31		Holi vacation
9	APRIL,2024	1 To 5	III	Time series:Exponential formula measurement of seasonal cyclical and irregular variations shifting the trend origin
10	APRIL,2024	8 To 12	IV	Statistical decision theory: Ingredients, expected opportunity loss
11	APRIL,2024	15 To 19	IV	Optimal decisions with maximin and minimax
12	APRIL,2024	22 To 26	IV	Bayes's principal(with prior, pre - posterior and posterior analysis)
13	MAY,2024	29 To 3	IV	Statistical quality control
14	MAY,2024	6 To 7		Revision

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LESSION PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS:	B.COM(Hons)	SEMESTER: 02				
SUBJECT:	Financial Accounting					
NAME OF TEACHER:	Nisha Thakral					
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Higher Purchase System and Installment Payment System.
2	FEBRUARY,2024	12	To	17	I	Lease accounting (with accounting standard- 19)
3	FEBRUARY,2024	19	To	24	II	Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system
4	FEBRUARY,2024	26	To	2	II	branch final accounts system and whole sale basis system,Independent branches
5	MARCH,2024	4	To	9	II	accounting treatment, important adjustment entries
6	MARCH,2024	11	To	16	II	preparation of consolidated profit & loss account and balance sheet.
7	MARCH,2024	18	To	22	II	Departmental accounts.
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Partnership Accounts: Dissolution of partnership firm- insolvency of partners (including Garner v/s Murra
10	APRIL,2024	8	To	13	III	Gradual realisation of assets and piecemeal distribution; amalgamation and sale of partnership firms.
11	APRIL,2024	15	To	20	IV	Royalty Accounts
12	APRIL,2024	22	To	27	IV	Royalty Accounts
13	MAY,2024	29	To	4	IV	An introduction to Tally.
14	MAY,2024	6	To	7	IV	Revision

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LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM (HONS.) SEMESTER: 02

SUBJECT: Business Law-II

NAME OF TEACHER: ANAND KUMAR

Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Indian Partnership Act 1932: Nature of Partnership firm, Test of Partnership
2	FEBRUARY,2024	12	To	17	I	Partnership distinguishes from co-ownership and Joint Hindu Family, Relations of partners to third parties, Duties and rights of partners
3	FEBRUARY,2024	19	To	24	I	Dissolution of firm-modes, Consequences of dissolution; Settlement of Accounts.
4	FEBRUARY,2024	26	To	2	II	The Foreign Exchange Management Act
5	MARCH,2024	4	To	9	III	Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act- their powers, duties etc.
6	MARCH,2024	11	To	16	III	Adjudication Machinery- Powers, duties etc.
7	MARCH,2024	18	To	22		Revision
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	IV	The Factories Act-1948
10	APRIL,2024	8	To	13	IV	The Factories Act-1948
11	APRIL,2024	15	To	20		Revision
12	APRIL,2024	22	To	27		Test and Assignment
13	MAY,2024	29	To	4		Revision
14	MAY,2024	6	To	7		Revision

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LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS:		B.COM			Sem- 02	
SUBJECT:		Business Communication				
NAME OF TEACHER:		Dr. Upasana Sheoran				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Introduction: Basics of communication, Seven C's of effective communication
2	FEBRUARY,2024	12	To	17	I	Barriers to communication, ethical context of communication.
3	FEBRUARY,2024	19	To	24	I	Business Communication at workplace: Letter writing- component, layout and
4	FEBRUARY,2024	26	To	2	II	E mail communication, Bad news
5	MARCH,2024	4	To	9	III	persuasive written communication, memos
6	MARCH,2024	11	To	16	III	notice, agenda and minutes of meeting.
7	MARCH,2024	18	To	22	III	Report Writing: Types of business reports structure of reports
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Test and Assignment ,short reports, long rep
10	APRIL,2024	8	To	13	III	abstracts and summaries, proposals.
11	APRIL,2024	15	To	20	IV	Communication Skills: Reading skills,
12	APRIL,2024	22	To	27	IV	note making, persuasive speaking
13	MAY,2024	29	To	4	IV	Body language, Gestures.
14	MAY,2024	6	To	7	IV	Workplace Awareness: Workplace Etiquette, Values, Ethics & Culture,

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LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS:		B.COM			SEMESTER: 04	
SUBJECT:		Company Law				
NAME OF TEACHER:		Dr. Upasana Sheoran				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Company: Meaning, Characteristics; Advantage and Disadvantage of Incorporation; Lifting of Corporate Veil Types of Companies.
2	FEBRUARY,2024	12	To	17	I	Private Company: Meaning, Characteristics, Advantages & Disadvantages of Private Company; Privileges of Private Company & Conversion of Pvt. Co. into Public Company & ViceVersa
3	FEBRUARY,2024	19	To	24	I	Promotion and Incorporation of Companies
4	FEBRUARY,2024	26	To	2	II	Memorandum of Association; Articles' of Association
5	MARCH,2024	4	To	9	III	Share Capital, Members & Shareholders
6	MARCH,2024	11	To	16	III	Borrowing Powers
7	MARCH,2024	18	To	22	III	Directors: Appointment & Powers; Legal Position of Directors
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Shares and Stock; Share Certificate; Share
10	APRIL,2024	8	To	13	III	Company Meetings: Meanings, Importance
11	APRIL,2024	15	To	20	IV	Test and Assignments, Resolution & Minut
12	APRIL,2024	22	To	27	IV	Case Studies Regarding Company Meetings.
13	MAY,2024	29	To	4	IV	Revision
14	MAY,2024	6	To	7	IV	Revision

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LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM **SEMESTER:** 04

SUBJECT: BUSINESS STATISTICS

NAME OF TEACHER: RINKI SHARMA AND Dr. SAPNA GOYAL

Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations
2	FEBRUARY,2024	12	To	17	I	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement;
3	FEBRUARY,2024	19	To	24	I	Collection, Classification and Tabulation of Primary and Secondary data.
4	FEBRUARY,2024	26	To	2	I	Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots
5	MARCH,2024	4	To	9	II	Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.
6	MARCH,2024	11	To	16	II	Dispersion: Concept and measures
7	MARCH,2024	18	To	22	II	Index Numbers: Meaning, Types and Uses; Methods and Tests of adequacy; Problems in constructing index numbers
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Analysis of Bivariate data: Correlation-concept and methods of correlation.
10	APRIL,2024	8	To	13	III	Regression: Meaning and Definition, Difference between Correlation and Regression, Regression lines.
11	APRIL,2024	15	To	20	III	Analysis of Time Series: Causes of Variations in time series data;, Components of a time series
12	APRIL,2024	22	To	27	IV	Theory of Probability: Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem
13	MAY,2024	29	To	4	IV	Probability Distribution: Probability distribution as a concept; Binomial, Poisson and Normal Distribution: their Properties and Parameters.
14	MAY,2024	6	To	7	IV	Revision

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LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM **SEMESTER: 04**

SUBJECT: Corporate Accounting

NAME OF TEACHER: Nisha Thakral

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Provisions of Accounting Standard: 14 (ICAI): Internal Reconstruction
2	FEBRUARY,2024	12 To 17	I	External Reconstruction in the nature of merger and purchase. (Simple problems only)
3	FEBRUARY,2024	19 To 24	II	Provisions of Accounting Standard: 21 (ICAI)
4	FEBRUARY,2024	26 To 2	II	Accounts of Holding Companies, Consolidated Balance sheet
5	MARCH,2024	4 To 9	II	Accounts of Holding Companies, Consolidated Balance sheet
6	MARCH,2024	11 To 16	III	Final Accounts of Banking Companies
7	MARCH,2024	18 To 22	III	Final Accounts of Banking Companies
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Liquidation of companies.
10	APRIL,2024	8 To 13	III	Liquidation of companies.
11	APRIL,2024	15 To 20	IV	Financial reporting for financial institutions
12	APRIL,2024	22 To 27	IV	Understanding of International Financial Reporting Standards (IFRS).
13	MAY,2024	29 To 4	IV	Understanding of International Financial Reporting Standards (IFRS)
14	MAY,2024	6 To 7	IV	Revision

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LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM **SEMESTER: 04**

SUBJECT: Marketing Management

NAME OF TEACHER: Nisha Thakral

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Introduction: - Nature, Scope, Importance of marketing;Marketing concepts- Traditional and Modern Marketing
2	FEBRUARY,2024	12 To 17	I	Market Segmentation: - Concept, Importance and basis of market segmentation; EMarketing.
3	FEBRUARY,2024	19 To 24	II	Consumer Behavior: Nature, Scope, Importance, Factors affecting buyer behaviour
4	FEBRUARY,2024	26 To 2	II	Product Planning and Development: Importance and scope
5	MARCH,2024	4 To 9	II	New Product Development;Stages of New product development
6	MARCH,2024	11 To 16	II	Product Lifecycle: Stages of Product life cycle, factors affecting product life cycle.
7	MARCH,2024	18 To 22	III	Branding and Trademark: Difference between brand and trademark
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Branding advantages and criticism of branding;types of branding; Brand Polices and Strategies
10	APRIL,2024	8 To 13	III	Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives,pricing strategies
11	APRIL,2024	15 To 20	IV	Advertising: Concept; Importance and criticism of advertising
12	APRIL,2024	22 To 27	IV	Media of advertising;Evaluating advertising effectiveness
13	MAY,2024	29 To 4	IV	Sales Promotion: Importance, Methods, Functions and Publicity
14	MAY,2024	6 To 7	IV	Revision

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM **SEMESTER: 04**

SUBJECT: Business Ethics

NAME OF TEACHER: Ekta

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	8 To 10	I	Business Ethics, Meaning, nature and importance in business organizations
2	FEBRUARY,2024	15 To 17	I	Linkage of the stakeholders relationships, social responsibility
3	FEBRUARY,2024	22 To 24	I	Corporate Governance

4	FEBRUARY/ MARCH,2024	29 To 2	II	Emerging business ethics: Issues and institutionalization of business ethics, ethical decision making and ethical leadership
5	MARCH,2024	7 To 9	II	Individual values and philosophies, organizational factors: corporate values and cultures
6	MARCH,2024	14 To 16	II	Ethical culture and relationships
7	MARCH,2024	21 To 22	III	Implementing Business Ethics: Developing an effective ethical program
8	MARCH,2024	23 To 31		Holi Vacation
9	APRIL,2024	4 To 6	III	Implementing and auditing ethical program
10	APRIL,2024	11 To 13	III	Business ethics in global economy
11	APRIL,2024	18 To 20	IV	Business sustainability: Ethical and social responsibility dimension
12	APRIL,2024	25 To 27	IV	Understanding technique of moral reasoning and argumentations
13	MAY,2024	2 To 4		Revision

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LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM **SEMESTER:** 04

SUBJECT: BANKING AND BANKING LAW

NAME OF TEACHER: PAWAN KUMAR AND RINKI SHARMA

Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Definition of Bank, Commercial Banks-importance, functions and problems of Non-Performing Assets,
2	FEBRUARY,2024	12	To	17	I	Credit Creation: Process of Credit Creation and its Limitations, E-Banking.
3	FEBRUARY,2024	19	To	24	II	Regional Rural Banks, Cooperative Banking in India.
4	FEBRUARY,2024	26	To	2	II	Reserve bank of India: Functions, regulation and control of credit, monetary policy.
5	MARCH,2024	4	To	9	III	Determination and Regulation of Interest Rates in India. Relationship between banker Customer
6	MARCH,2024	11	To	16	III	Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights
7	MARCH,2024	18	To	22	III	Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	IV	Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments.
10	APRIL,2024	8	To	13	IV	Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative.
11	APRIL,2024	15	To	20	IV	Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability Of endorsed Negotiable
12	APRIL,2024	22	To	27	IV	Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability Of endorsed Negotiable
13	MAY,2024	29	To	4	IV	Instruments without Consideration, Instrument obtained by Unlawful means, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement
14	MAY,2024	6	To	7	IV	Revision

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)						
CLASS:		B.COM(HONS)		SEMESTER: 04		
SUBJECT:		Auditing				
NAME OF TEACHER:		Ekta				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7			I	Auditing: introduction , meaning
2	FEBRUARY,2024	12	To	14	I	Auditing: objectives, basic principles and techniques, classification of audit
3	FEBRUARY,2024	19	To	21	I	Audit planning:Internal control, internal check and internal audit
4	FEBRUARY,2024	26	To	28	II	Audit procedure: Routine checking, vouching
5	MARCH,2024	4	To	6	II	Verification and vluation of assests and Liabilities
6	MARCH,2024	11	To	13	III	Audit of limited Company:qualificatons Appointment of company auditors
7	MARCH,2024	18	To	20	III	Company auditors: their powers ,duties and liabilites
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	3	III	Audit committees, Audit of depreciation and reserves
10	APRIL,2024	8	To	10	IV	Audit report: meaning, objectives, contents and types
11	APRIL,2024	15	To	17	IV	Investigations: meaning , nature and objectives,Tax audit
12	APRIL,2024	22	To	24	IV	Management Audit and cost audit
13	MAY,2024	29	To	1	IV	Relevant Auditing and Assurance standards(AASs)
14	MAY,2024	6	To	7		Revision

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS:	B.COM(HONS)	SEMESTER: 04				
SUBJECT:	Business Ethics					
NAME OF TEACHER:	Ekta					
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	8	To	10	I	Thinking conceptually about politics: Liberty,Equality, Justice, Rights and Recognition
2	FEBRUARY,2024	15	To	17	I	The idea of a good society,concept of Business Ethics
3	FEBRUARY,2024	22	To	24	II	Domain of politics and ethics,Democracy and welfare state,Market and Globalization
4	FEBRUARY/ MARCH,2024	29	To	2	II	Approaches to Moral reasoning Consequentialism, Deontology , Teleological reasoning
5	MARCH,2024	7	To	9	III	Politics an Ethics in Business Corporate Code of ethics:Environment,Accountability, Responsibility,Leadership, Diversity
6	MARCH,2024	14	To	16	III	Corporate Social Responsibility: Arguments For and Against
7	MARCH,2024	21	To	22	III	Strategic Planning and Corporate Social Responsibility, Corporate Philanthropy
8	MARCH,2024	23	To	31		Holi Vacations
9	APRIL,2024	4	To	6	IV	Corruption, Corporate Scandals, Whistle Blowing,Insider Trading
10	APRIL,2024	11	To	13	IV	Gender Sensitization: meaning, defination Gender Roles,,Gender Equality
11	APRIL,2024	18	To	20	IV	Gender Differntiation, Crucial role of Gender Mainstreaming,
12	APRIL,2024	25	To	27	IV	Sex Ratio as per Census of India 2011, Role of Government in Gender Sensitization
13	MAY,2024	2	To	4		Revision

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM (Hons.) **SEMESTER:** 04

SUBJECT: Company Law

NAME OF TEACHER: Dr. Upasana Sheoran

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Depository System –meaning and importance; Shares: -; Types of shares (add); Allotment of Shares
2	FEBRUARY,2024	12 To 17	I	Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors
3	FEBRUARY,2024	19 To 24	I	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.
4	FEBRUARY,2024	26 To 2	II	Shareholders and Members: - Difference between Shareholders and members; Modes of
5	MARCH,2024	4 To 9	III	Meeting of Company: - Essentials of valid meeting
6	MARCH,2024	11 To 16	III	Meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting
7	MARCH,2024	18 To 22	III	Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings.
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Test and Assignment
10	APRIL,2024	8 To 13	III	Directors: - Duties, Powers, Liabilities
11	APRIL,2024	15 To 20	IV	Appointment and removal of directors.
12	APRIL,2024	22 To 27	IV	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up
13	MAY,2024	29 To 4	IV	Voluntary Winding up
14	MAY,2024	6 To 7	IV	Powers and Duties of company Liquidator, consequences of winding up

MNS GOVT. COLLEGE BHIWANI**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)****CLASS:** B.COM(Hons) **SEMESTER: 04****SUBJECT:** Corporate Accounting**NAME OF TEACHER:** Nisha Thakral

Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Amalgamation and internal reconstruction of companies as per AS-14
2	FEBRUARY,2024	12	To	17	I	Amalgamation and internal reconstruction of companies as per AS-14
3	FEBRUARY,2024	19	To	24	II	Accounts of Banking Companies
4	FEBRUARY,2024	26	To	2	II	Accounts of Banking Companies
5	MARCH,2024	4	To	9	II	Underwriting of shares and debentures.
6	MARCH,2024	11	To	16	III	Underwriting of shares and debentures.
7	MARCH,2024	18	To	22	III	Liquidation of companies.
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Liquidation of companies.
10	APRIL,2024	8	To	13	III	Liquidation of companies.
11	APRIL,2024	15	To	20	IV	Double Account System
12	APRIL,2024	22	To	27	IV	Accounts of Electricity Companies
13	MAY,2024	29	To	4	IV	Accounts of Electricity Companies
14	MAY,2024	6	To	7	IV	Revision

MNS GOVT. COLLEGE BHIWANI

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM (HONS.) **SEMESTER:** 04

SUBJECT: FINANCIAL INSTITUTION AND MARKETS

NAME OF TEACHER: RINKI SHARMA

Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Money Market Institutions; Capital Market Institutions.
2	FEBRUARY,2024	12	To	17	I	EXIM BANK and NABARD
3	FEBRUARY,2024	19	To	24	I	Control of money supply, Reserve Bank of India: its functions- Traditional and Development
4	FEBRUARY,2024	26	To	2	II	Money Market
5	MARCH,2024	4	To	9	II	Money Market
6	MARCH,2024	11	To	16	III	Capital Market
7	MARCH,2024	18	To	22	III	Merchant Banking
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	IV	Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods.
10	APRIL,2024	8	To	13	IV	Hire Purchase
11	APRIL,2024	15	To	20	IV	Leasing
12	APRIL,2024	22	To	27		Test and Assignment
13	MAY,2024	29	To	4		Revision
14	MAY,2024	6	To	7		Revision

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)						
CLASS:		B.COM		SEMESTER: 06		
SUBJECT:		Cost Accounting				
NAME OF TEACHER:		Ekta				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Process Costing: Meaning, uses and preparation of process accounts
2	FEBRUARY,2024	12	To	17	I	Treatment of Normal wastage, abnormal wastage, abnormal effectiveness
3	FEBRUARY,2024	19	To	24	1	Treatment of opening and closing stock excluding work in progress joint product and by product, Main Methods of Joint and inter cost profits
4	FEBRUARY/ MARCH,2024	26	To	2	1&11	Inter process profit, Contract costing: meaning main features
5	MARCH,2024	4	To	9	II	Preparation of contract account
6	MARCH,2024	11	To	16	II	Contract near completion, Escalation Clause, cost plus contract
7	MARCH,2024	18	To	22	II	Job and Batch costing
8	MARCH,2024	23	To	31		Holi Vacation
9	APRIL,2024	1	To	6	III	Budgetary Control: meaning of Budget and Budgetary control, Budgetary control as a management tool, limitations of Budgetary control
10	APRIL,2024	8	To	13	III	forecasts and Budget, installation of Budgetary control system, Classification of Budgets: Fixed and Flexible budget
11	APRIL,2024	15	To	20	III	Performance Budgeting Zero Base budgeting
12	APRIL,2024	22	To	27	IV	Marginal Costing, Absorbtion Costing
13	MAY,2024	29	To	4	IV	Marginal cost
14	MAY,2024	6	To	7		REVISION

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS:	B.COM	SEMESTER: 06				
SUBJECT:	FINANCIAL MANAGEMENT					
NAME OF TEACHER:	MAHENDER KUMAR AND RINKI SHARMA					
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Financial management :An overview and sources of finance
2	FEBRUARY,2024	12	To	17	I	Financial planning and time value of money
3	FEBRUARY,2024	19	To	24	II	Cost of capital
4	FEBRUARY,2024	26	To	2	II	Capital structure : Theories and determinants.
5	MARCH,2024	4	To	9	III	Capital Budgeting I : An Introduction
6	MARCH,2024	11	To	16	III	Capital Budgeting II :Project Cash Flows
7	MARCH,2024	18	To	22	III	Capital Budgeting III: Investment Criteria
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Capital Budgeting IV: Special Decision Situations
10	APRIL,2024	8	To	13	III	Dividend Policies and Theories
11	APRIL,2024	15	To	20	IV	Working Capital Management
12	APRIL,2024	22	To	27	IV	Management of cash and marketable securities
13	MAY,2024	29	To	4	IV	Receivables Management
14	MAY,2024	6	To	7	IV	Revision

MNS GOVT. COLLEGE BHIWANI						
LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)						
CLASS:		B.COM		SEMESTER: 06		
SUBJECT:		GST				
NAME OF TEACHER:		DR. SAPNA GOYAL				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Goods & Service Tax
2	FEBRUARY,2024	12	To	17	II	GST Registration: Compulsory Registration, Deemed Registration
3	FEBRUARY,2024	19	To	24	II	Principles and Provisions of GST
4	FEBRUARY,2024	26	To	2	II	Special provisions for casual taxable persons and non-resident taxable persons
5	MARCH,2024	4	To	9	II	Special Provisions: Taxability of E-Commerce
6	MARCH,2024	11	To	16	II	E-way Bills, Offences and Penalties
7	MARCH,2024	18	To	22	II	Exempted Goods and Services
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Levy and Collection of GST: Place of Supply: Within State, Interstate
10	APRIL,2024	8	To	13	III	A Import and Export , Valuation for GST: Rules for Valuation
11	APRIL,2024	15	To	20	III	Taxability of Reimbursement of expenses
12	APRIL,2024	22	To	27	IV	Simple Illustrations on Calculation of GST, Payment of GST
13	MAY,2024	29	To	4	IV	Procedure for Refund of GST
14	MAY,2024	6	To	7	IV	Revision

MNS GOVT. COLLEGE BHIWANI						
LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)						
CLASS:		B.COM		SEMESTER: 06		
SUBJECT:		Tax Procedure and Practices				
NAME OF TEACHER:		DR. PAWAN MITTAL				
Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. E-Filing
2	FEBRUARY,2024	12	To	17	I	ITR - I and II .
3	FEBRUARY,2024	19	To	24	II	Assessment of Hindu Undivided Families.
4	FEBRUARY,2024	26	To	2	II	Assessment of Firms & Association of Persons.
5	MARCH,2024	4	To	9	III	Income Tax authorities & their powers
6	MARCH,2024	11	To	16	III	Procedure for Assessment
7	MARCH,2024	18	To	22	III	Deduction of Tax at Source
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Deduction of Tax at Source
10	APRIL,2024	8	To	13	III	Advance Payment of Tax
11	APRIL,2024	15	To	20	IV	Recovery and Refund of Tax
12	APRIL,2024	22	To	27	IV	Appeals & revision
13	MAY,2024	29	To	4	IV	penalties, offences & prosecutions.
14	MAY,2024	6	To	7	IV	Revision

MNS GOVT. COLLEGE BHIWANI**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)**

CLASS: B.COM **SEMESTER: 06**
SUBJECT: Entrepreneurship and Small Scale Business
NAME OF TEACHER: Anand Kumar

Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7	To	10	I	Entrepreneurship: Meaning, Emergence of Entrepreneurship
2	FEBRUARY,2024	12	To	17	I	Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development
3	FEBRUARY,2024	19	To	24	I	Entrepreneurship Process, Factors Impacting Entrepreneurship, Types of Entrepreneurs
4	FEBRUARY,2024	26	To	2	II	Generating Business Idea -Sources of New Ideas
5	MARCH,2024	4	To	9	II	Methods of Generating Ideas; Creative Problem Solving
6	MARCH,2024	11	To	16	II	Environmental Scanning, Competitor and Industry Analysis;
7	MARCH,2024	18	To	22	II	Feasibility Study
8	MARCH,2024	23	To	31		Holi vacations
9	APRIL,2024	1	To	6	III	Preparation of Business Plan, Preparing Project Report
10	APRIL,2024	8	To	13	III	Entrepreneurial Plans and Network of Indian Institutions.
11	APRIL,2024	15	To	20		Test and Assignment
12	APRIL,2024	22	To	27	IV	Entrepreneurial Mobility
13	MAY,2024	29	To	4	IV	Functional Plans
14	MAY,2024	6	To	7		Revision

MNS GOVT. COLLEGE BHIWANI

LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2023-24)

CLASS: B.COM **SEMESTER: 06**

SUBJECT: Financial Market operations

NAME OF TEACHER: Dr. Upasana Sheoran

Sr. No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
1	FEBRUARY,2024	7 To 10	I	Money Market: Indian Money Market, Features, Functions and Components,
2	FEBRUARY,2024	12 To 17	I	Main Instruments of Money Market, Recent trends in Indian Money Market.
3	FEBRUARY,2024	19 To 24	I	Capital Market: Main Players in Indian Capital Market,
4	FEBRUARY,2024	26 To 2	II	Main Players in Indian Capital Market, Current Issues in Capital
5	MARCH,2024	4 To 9	III	SEBI- Fundamentals, Powers, Objectives of SEBI, Scope and Functions of SEBI.
6	MARCH,2024	11 To 16	III	Investors Protection- Grievances concerning stock exchange and dealings and their removal,
7	MARCH,2024	18 To 22	III	Grievance Cell in stock exchange SEBI: Company law Board, Press remedy through courts.
8	MARCH,2024	23 To 31		Holi vacations
9	APRIL,2024	1 To 6	III	Test and Assignment
10	APRIL,2024	8 To 13	III	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers and Jobbers
11	APRIL,2024	15 To 20	IV	Portfolio Consultants, Institutional Investors, Depositors
12	APRIL,2024	22 To 27	IV	Financial Services- Meaning, Features, Types of Financial Services, Merchant Banking - Functions and
13	MAY,2024	29 To 4	IV	Role of Development Financial Institutions in India, Policy measures,
14	MAY,2024	6 To 7	IV	Products & Services offered by IFCI, IDB, IIBI, SIDBI, IDFC, EXIM, NABARD and ICICI.