

MNS GOVT. COLLEGE BHIWANI

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)

CLASS: B.COM Sem- 02

SUBJECT: Business Communication

NAME OF TEACHER: PARDEEP KUMAR

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 process
4	FEBRUARY,2024	26 To 2	II	E mail communication, Bad news messages
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 reports
10	APRIL,2024	8 To 13	III	abstracts and summaries, proposals.
11	APRIL,2024	15 To 20	IV	Communication Skills: Reading skills, listening 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, Gender, Equality

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)

CLASS: B.COM **SEMESTER:** 02

SUBJECT: FINANCIAL ACCOUNTING – II

NAME OF TEACHER: SONIA

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

MNS GOVT. COLLEGE BHIWANI

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)

CLASS:	B.COM	SEMESTER: 04				
SUBJECT:	BANKING AND BANKING LAW					
NAME OF TEACHER:						
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-EVENING (SESSION 2023-24)

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

SUBJECT: Corporate Accounting

NAME OF TEACHER: PARDEEP KUMAR

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

MNS GOVT. COLLEGE BHIWANI

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)

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

SUBJECT: BUSINESS STATISTICS

NAME OF TEACHER: SONIA

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 Numbrcrs: 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

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)

CLASS:		B.COM		SEMESTER: 04		
SUBJECT:		Marketing Management				
NAME OF TEACHER:		SONIA				
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

MNS GOVT. COLLEGE BHIWANI

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)

CLASS:		B.COM		SEMESTER: 04	
SUBJECT:		Company Law			
NAME OF TEACHER:		PARDEEP KUMAR			
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 Warrant.
10	APRIL,2024	8	To 13	III	Company Meetings: Meanings, Importance & Types; Quorum & Voting Powers
11	APRIL,2024	15	To 20	IV	Test and Assignments, Resolution & Minutes;
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

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)**CLASS: B.COM SEMESTER: 04****SUBJECT: Business Ethics****NAME OF TEACHER:**

No.	MONTH	WEEK DAYS	UNIT	TOPIC TO BE COVERED
	FEBRUARY,2024	8 To 10	I	Business Ethics, Meaning, nature and importance in business organizations
	FEBRUARY,2024	15 To 17	I	Linkage of the stakeholders relationships, social responsibility
	FEBRUARY,2024	22 To 24	I	Corporate Governance
	FEBRUARY/ MARCH,2024	29 To 2	II	Emerging business ethics: Issues and institutionalization of business ethics, ethical decision making and ethical leadership
	MARCH,2024	7 To 9	II	Individual values and philosophies, organizational factors: corporate values and cultures
	MARCH,2024	14 To 16	II	Ethical culture and relationships
	MARCH,2024	21 To 22	III	Implementing Business Ethics: Developing an effective ethical program
	MARCH,2024	23 To 31		Holi Vacation
	APRIL,2024	4 To 6	III	Implementing and auditing ethical program
	APRIL,2024	11 To 13	III	Business ethics in global economy
	APRIL,2024	18 To 20	IV	Business sustainability: Ethical and social responsibility dimension
	APRIL,2024	25 To 27	IV	Understanding technique of moral reasoning and argumentations
	MAY,2024	2 To 4		Revision

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)						
CLASS:		B.COM			SEMESTER: 06	
SUBJECT:		Cost Accounting				
NAME OF TEACHER:		PARDEEP KUMAR				
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	Budgetory Control:meaning of Budget and Budgetory control, Budgetory control as a management tool, limitations of Budgetary control
10	APRIL,2024	8	To	13	III	forecasts and Budget, installation of Budgetory 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-EVENING (SESSION 2023-24)

CLASS:	B.COM	SEMESTER: 06				
SUBJECT:	FINANCIAL MANAGEMENT					
NAME OF TEACHER:	SONIA					
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-EVENING (SESSION 2023-24)****CLASS: B.COM SEMESTER: 06****SUBJECT: Tax Procedure and Practices****NAME OF TEACHER:**

Sr. No.	MONTH	WEEK DAYS			UNIT	TOPIC TO BE COVERED
			To			
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

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)						
CLASS:		B.COM			SEMESTER: 06	
SUBJECT:		Entrepreneurship and Small Scale Business				
NAME OF TEACHER:		PARDEEP 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-EVENING (SESSION 2023-24)****CLASS: B.COM SEMESTER: 06****SUBJECT: GST****NAME OF TEACHER:**

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

LESSON PLAN DEPARTMENT OF COMMERCE-EVENING (SESSION 2023-24)

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

SUBJECT: Financial Market operations

NAME OF TEACHER: SONIA

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