

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Personal Finance**  
**Class B.Com 1st sem.(2024 - 2025 )**  
**Name of Teacher : Dr. Upasana Sheoran**

Month , Week			
1	22.07.2024 – 27.07.2024	Personal Finance: Concept, Need, Principles, Scope; Service and Strategies	<b>Test</b>
2	29.07.2024 – 03.08.2024	Personal Financial Planning: Process, Factors affecting, Financial planner, Role and functions, Financial objectives	
3	05.08.2024 – 10.08.2024	Time Value of Money, Compounding and discounting	
4	12.08.2024 – 17.08.2024	Basics of investment; Investment avenues and strategies, Mutual Funds: Concept, type	<b><i>Assignment</i></b>
5	19.08.2024 – 24.08.2024	Asset management companies, identifying mutual fund for investment;	
6	26.08.2024 – 31.08.2024	Investing in stock markets: Identifying stocks, holding, day trading hedging instrument, etc	
7	02.09.2024 – 07.09.2024	Investing in real estate: Identifying properties, likely legal issues in purchase of property, documents in purchase of property	
8	09.09.2024 – 14.09.2024	Other avenues for investment: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund etc.	
9	16.09.2024 – 21.09.2024	Loans: Sources and types, indentifying risky avenues for investment	

10	23.09.2024 – 28.09.2024	Calculating risk and return of various investment avenues; calculating costs in investment and loans; Identifying hidden costs	
11	30.09.2024 – 05.10.2024	Tax treatment of investment, likely causes of cheating and fraud in investment, Institutional framework for investing	
12	07.10.2024 – 12.10.2024	SEBI, IRDA	
13	14.10.2024 – 19.10.2024	RERA , AMFI, bank ombudsman etc	
14	21.10.2024 – 26.10.2024	Insurance Planning: Concept, Importance, Types of insurance policies	
15	04.11.2024 – 09.11.2024	Risk coverage and returns from insurance,	
16	11.11.2024 – 16.11.2024	Considerations in purchase of insurance policy, Retirement planning	
17	18.11.2024 – 23.11.2024	Pension Plan and NPS	

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Advertising and Sales Management**  
**Class B.Com 5th sem.(2024 - 2025 )**  
**Name of Teacher : Dr. Upasana Sheoran**

Month , Week			
Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	22.07.2024 – 27.07.2024	Introduction to Advertising: Evolution of Advertising and Promotion, Emergence of Integrated	
2	29.07.2024 – 03.08.2024	Marketing Communication Strategy, Developing Marketing Planning Program	
3	05.08.2024 – 10.08.2024	Role of Advertising and Promotion	<b>Test</b>
4	12.08.2024 – 17.08.2024	Types and Role of Advertising Agencies	
5	19.08.2024 – 24.08.2024	Sales Management: Participants in IMC Process, Position of Sales Management in Promotion	<b>Assignment</b>
6	26.08.2024 – 31.08.2024	Characteristics and Responsibilities of Sales Management; Basic Skills and Changing Roles of Sales Managers	
7	02.09.2024 – 07.09.2024	Theories of Selling	
8	09.09.2024 – 14.09.2024	Sale Planning- Objectives and Process.	
9	16.09.2024 – 21.09.2024	Territory Management: Requirements and system for Setting up Sales	

		Territories	
10	23.09.2024 – 28.09.2024	Time Management; Routing. Sales Quotas- Objectives and types of Quotas	
11	30.09.2024 – 05.10.2024	Management of Sales Quotas. Management of Sales Force- Recruitment,	
12	07.10.2024 – 12.10.2024	Selection and Training.	
13	14.10.2024 – 19.10.2024	Control Process and Distribution Channels	
14	21.10.2024 – 26.10.2024	Analysis of Sales, Cost and Profitability	
15	04.11.2024 – 09.11.2024	Sales Expenses Managing, Performance Evaluation of Sales Force	
16	11.11.2024 – 16.11.2024	Ethical Issues in Sales Management	
17	18.11.2024 – 23.11.2024	Web Marketing, Emerging Issues in Advertising and Sales Management	

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Introduction to Entrepreneurship development**  
**Class B.Com 2<sup>nd</sup> sem.(2024 - 2025 )**  
**Name of Teacher : Nisha Thakral**

Month , Week			
Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	15 Jan. to 18 Jan.	Marketing: Concept, nature, scope and importance, Evolution of marketing, Marketing environment	
2	20 Jan. to 25 Jan.	Marketing intermediaries customers, competitors, Micro environmental factors, Macro environmental, Demographie economic, natural, technological, politico-legal and socio-cultural.	
3	27 Jan. to 01 Feb.	Consumer behaviour: Concept, nature and importance, consumer buying decision process	
4	03 Feb. to 08 Feb.	Factors influencing consumer buying behaviour, Market segmentation: concept, importance and bases	
5	10 Feb. to 15 Feb.	Target market selection, Positioning: Concept, importance and bases.	
6	17 Feb. to 22 Feb.	Product: Concept, Importance and classification, Branding, Packing and	<b>Assignment</b>

		Labelling	
7	24 Feb. to 01 March	Product Life cycle, New product development	<b>Test</b>
8	03 March to 08 March	Pricing: concept, Significance, Price determination, pricing methods, Pricing Policies and strategies.	
9	17 March to 22 March	Promotion: Nature and importance, Advertising, Personal Selling	
10	24 March to 29 March	Sales Promotion, Public Relation, factors affecting promotion mix decisions	
11	31 March to 05 April	Distribution: concept, importance and types of distribution channels	
12	07 April to 12 April	Factors affecting choice of distribution channel	
13	14 April to 19 April	Retailing, Wholesaling, Overview of recent development in marketing	
14	21 April to 26 April	Social Marketing, Online marketing, Direct marketing	
15	28 April to 30 April	Green marketing, Relationship marketing.	

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Essential of corporate communication**  
**Class B.Com 2nd sem.(2024 - 2025 )**  
**Name of Teacher : Ekta**

Month , Week	
January, 3rd week	Unit 1 Business communication nature and process
January, 4thweek	Unit 1 Form of communication, role of communication skill in business
January, 5thweek	Unit 1 Communication network, barriers in communication
February,2nd week	Unit 2 Communication skill: listening skill, reading skill
February,3rd week	Unit 2 Speaking skill, keynesian and paralanguage
February, 4thweek	Unit 3 Written communication
February, 5thweek	Unit 3 Types of letter: sales, claim, employment
March, 2ndweek	Assignment and presentation,mid term exam
March , 4th week	Unit 3 Writing memo notice and circular
March, 5thweek	Unit 4 Business report :purpose and type, framework of business report, presentation of report
April , 1stweek	Unit 4 Business meeting, brouchers, issuing notice and agenda of meeting and recording of minutes of meeting

Month , Week	
April 2nd week	Unit 4 E-mail and Telephone etiquatte
April,3rdweek	Unit 4 Interview and presentation skills
April,4th week	Revision



**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Corporate accounting**  
**Class B.Com 4<sup>th</sup>sem.**  
**(2024 - 2025 )**  
**Name of Teacher : Nisha Thakral**

Month , Week	
January, 1st week	Unit 1 Amalgamation & Internal reconstruction as per As-14
January, 2 nd week	Unit 1 Amalgamation in the nature of merger
January, 3rd week	Unit 1 Amalgamation in the nature of purchase
January, 4th week	Unit 2 Accounts of holding company
January, 5th week	Unit 2 Accounts of holding company -Practical
February, 2nd week	Unit 2 Accounts of holding company -Practical Test
February, 3rd week	Unit 3 Accounts of banking company
February, 4th week	Assignment and presentation
March, 1st week	Unit 3 Banking company -Practical
March, 2nd week	Unit 3 Banking company -Practical
March , 4th week	Unit 4 Liquidation of a company

March, 5th week	Unit 4 Liquidation of a company-Practical
April,1 st week	Unit 4 Liquidation of a company-Practical
April,2nd week	Unit 4 Financial reporting for financial institutions
April,3rd week	Revision
April,4th week	Revision

**CLASS:** B.COM SEMESTER: 04 (2024-25)  
**SUBJECT:** Marketing Management  
**NAME OF TEACHER:** Ekta

MONTH	UNIT	TOPIC TO BE COVERED
January, 1st week	I	Introduction: - Nature, Scope, Importance of marketing;Marketing concepts- Traditional and Modern Marketing
January, 2 nd week	I	Market Segmentation: - Concept, Importance and basis of market segmentation; EMarketing.
January, 3rd week	II	Consumer Behavior: Nature, Scope, Importance, Factors affecting buyer behaviour
January, 4th week	II	Product Planning and Development: Importance and scope
January, 5th week	II	New Product Development;Stages of New product development
February, 2nd week	II	Product Lifecycle: Stages of Product life cycle, factors affecting product life cycle.
February, 3rd week		Assignment and Presentation
February, 4th week	III	Branding and Trademark: Difference between brand and trademark
February, 5th week	III	Branding advantages and criticism of branding;types of branding; Brand Polices and Strategies
March, 2nd week	III	Pricing: - Meaning; Importance, Factors affecting pricing
March , 4th week	III	Pricing: - pricing objectives,pricing strategies
March, 5th week	IV	Advertising: Concept; Importance and criticism of advertising
April,1st week	IV	Media of advertising;Evaluating advertising effectiveness
April,2nd week	IV	Sales Promotion: Importance, Methods
April,3rd week	IV	Sales Promotion: Functions and Publicity
April,4th week	IV	Revision

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2024-25)**

**CLASS: B.COM**

**SEMESTER: 04**

**SUBJECT: Business Ethics**

**NAME OF TEACHER: Ekta**

MONTH	UNIT	TOPIC TO BE COVERED
January, 1st week	I	Business Ethics, Meaning, nature and importance in business organizations
January, 2 nd week	I	Linkage of the stakeholders relationships, social responsibility
January, 3rd week	I	Corporate Governance
January, 4th week	I	Corporate Governance
January, 5th week	II	Emerging business ethics: Issues and institutionalization of business ethics
February, 2nd week	II	Emerging business ethics:ethical decision making and ethical leadership
February, 3rd week	II	Individual values and philosophies, organizational factors: corporate values and cultures
February, 4th week	II	Ethical culture and relationships
February, 5th week		Assignment and Presentation
March, 2nd week	III	Implementing Business Ethics: Developing an effective ethical program
March , 4th week	III	Implementing and auditing ethical program
March, 5th week	III	Business ethics in global economy
April,1 st week	IV	Business sustainability: Ethical and social responsibility dimension
April,2nd week	IV	Business sustainability: Ethical and social responsibility dimension
April,3rd week	IV	Understanding technique of moral reasoning and argumentations
April,4th week		Revision

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Business Statistics**  
**Class B.Com 4<sup>th</sup> sem.(2024 - 2025 )**  
**Name of Teacher : Rinki Sharma**

Month , Week	
January, 1st week	Unit 1 Introduction to statistics and Collection of data
January, 2 nd week	Unit 1 Classification and tabulation of data Group discussion
January, 3rd week	Unit 1 Presentation of data
January, 4th week	Unit 2 Central tendency Test
January, 5th week	Unit 2 Partition values
February, 2nd week	Unit 2 dispersion Test
February, 3rd week	Unit 2 Index numbers
February, 4th week	Assignment and presentation
February, 5th week	Unit 3 Correlation
March, 2nd week	Unit 3 Regression analysis
March , 4th week	Unit 3 Analysis of time series Group discussion

Month , Week	
March, 5th week	Unit 4 Theory of probability
April,1 st week	Unit 4 Probability distribution - normal distribution
April,2nd week	Unit 4 Probability distribution -Binomial and Poisson distribution Test
April,3rd week	Revision
April,4th week	Revision

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2024-25)****CLASS:B.COM****SEMESTER: 06****SUBJECT:Cost Accounting****NAME OF TEACHER:Ekta**

Month, Week	UNIT	TOPIC TO BE COVERED
January, 1st week	I	Process Costing: Meaning, uses and preparation of process accounts
January, 2 nd week	I	Treatment of Normal wastage, abnormal wastage, abnormal effectiveness
January, 3rd week	1	Treatment of opening and closing stock excluding work in progress joint product and by product,Main Methods of apportionment of Joint Cost
January, 4th week	1	Inter process profit,
January, 5th week	II	Contract costing:meaning main features
February, 2nd week	II	Preparation of contract account
February, 3rd week	II	Contract near completion, Escalation Clause, cost plus contract
February, 4th week	II	Job and Batch costing
February, 5th week		Assignment and Presentation
March, 2nd week	III	Budgetary Control:meaning of Budget and Budgetary control, Budgetary control as a management tool, limitations of Budgetary control
March , 4th week	III	forecasts and Budget, installation of Budgetary control system, Classification of Budgets:Fixed and Flexible budget
March, 5th week	III	Performance Budgeting, Zero Base Budgeting
April,1 st week	IV	Marginal Costing,
April,2nd week	IV	Absorbtion Costing
April,3rd week	IV	Marginal cost
April,4th week		Revision and Test

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper :Goods and Services Tax**  
**Class B.Com 6<sup>th</sup> sem.(2024 - 2025 )**  
**Name of Teacher : Rinki Sharma**

Month , Week	
January, 1st week	Unit 1 Tax structure in India
January, 2 nd week	Unit 1 Overview of GST Group discussion
January, 3rd week	Unit 1 Taxable event and scope of supply
January, 4th week	Unit 2 Registration Test
January, 5th week	Unit 2 Tax invoice and Debit and Credit Notes
February, 2nd week	Unit 2 Offences and Penalties
February, 3rd week	Unit 2 Composition Scheme
February, 4th week	Unit 3 Levy and Collection of Tax
February, 5th week	Unit 3 Place of supply
March, 2nd week	Unit 3 Regression analysis
March , 4th week	Unit 3 Assignment and Presentation



Month , Week	
March, 5th week	Unit 4 Returns and Assessment
April,1st week	Unit 4 Payment of tax
April,2nd week	Unit 4 Refunds Test
April,3rd week	Revision
April,4th week	Revision

**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2024-25)****CLASS: B.COM (HONS)****SEMESTER: 04****SUBJECT: Business Ethics****NAME OF TEACHER:**

MONTH	UNIT	TOPIC TO BE COVERED
January, 1st week	I	Thinking conceptually about politics: Liberty, Equality, Justice, Rights and Recognition
January, 2 nd week	I	Thinking conceptually about politics: Liberty, Equality, Justice, Rights and Recognition
January, 3rd week	I	The idea of a good society,concept of Business Ethics
January, 4th week	II	Domain of politics and ethics, Democracy and welfare state, Market and Globlization
January, 5th week	II	Approaches to Moral reasoning Consequentialism, Deontologism , Teleological reasoning
February, 2nd week	II	Approaches to Moral reasoning Consequentialism, Deontologism , Teleological reasoning
February, 3rd week		Assignment and Presentation
February, 4th week	III	Politics an Ethics in Business Corporate Code of ethics: Environment, Accountability, Responsibility, Leadership, Diversity
February, 5th week	III	Corporate Social Responsibility: Arguments For and Against
March, 2nd week	III	Strategic Planning and Corporate Social Responsibility, Corporate Philanthropy
March , 4th week	IV	Corruption, Corporate Scandals
March, 5th week	IV	Whistle Blowing,Insider Trading
April,1 st week	IV	Gender Sensitization: meaning, defination Gender Roles,,Gender Equality
April,2nd week	IV	Gender Differntiation, Crucial role of Gender Mainstreaming,
April,3rd week	IV	Sex Ratio as per Census of India 2011, Role of Government in Gender Sensitization
April,4th week		Revision



**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Corporate accounting**  
**Class B.Com(hons) 4<sup>th</sup>sem.**  
**(2024 - 2025 )**  
**Name of Teacher : Nisha Thakral**

Month , Week	
January, 1st week	Unit 1 Amalgamation & Internal reconstruction as per As-14
January, 2 nd week	Unit 1 Amalgamation in the nature of merger
January, 3rd week	Unit 1 Amalgamation in the nature of purchase
January, 4th week	Unit 2 Accounts of banking company
January, 5th week	Unit 2 Accounts of banking company - Practical
February, 2nd week	Unit 2 Underwriting of shares Test
February, 3rd week	Unit 3 Liquidation of a company
February, 4th week	Assignment and presentation
March, 1st week	Unit 3 Liquidation of a company - Practical
March, 2nd week	Unit 3 Liquidation of a company - Practical
March , 4th week	Unit 4 Double account system

March, 5th week	Unit 4 Accounts of electricity company
April,1 st week	Unit 4 Accounts of electricity company
April,2nd week	Unit 4 Accounts of electricity company Test
April,3rd week	Revision
April,4th week	Revision

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Financial Institutions & Markets**  
**Class B.Com 4<sup>th</sup> sem. Hons.(2024 - 2025 )**  
**Name of Teacher : Rinki Sharma**

Month , Week	
January, 1st week	Unit 1 financial institutions - An overview
January, 2 nd week	Unit 1 Export Import Bank of India
January, 3rd week	Unit 1 NABARD and Credit
January, 4th week	Unit 1 Reserve Bank of India and commercial bank Group discussion
January, 5th week	Unit 2 Money market
February, 2nd week	Unit 2 Money market Test
February, 3rd week	Unit 3 Primary market
February, 4th week	Unit 3 Secondary market
February, 5th week	Unit 3 Merchant banking
March, 2nd week	Assignment and presentation
March , 4th week	Unit 4 Venture capital Group discussion

Month , Week	
March, 5th week	Unit 4 Hire purchase
April,1 st week	Unit 4 Leasing
April,2nd week	Revision
April,3rd week	Revision
April,4th week	Revision

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Accounting for management**  
**Class B.Com(hons)6<sup>th</sup> sem.(2024 - 2025 )**  
**Name of Teacher : Nisha Thakral**

Month , Week	
January, 1st week	Unit 1 Management accounting
January, 2 nd week	Unit 1 Financial statements
January, 3rd week	Unit 1 Ratio analysis
January, 4th week	Unit 2 Valuation of assets Test
January, 5th week	Unit 2 Cash flow statement
February, 2nd week	Unit 2 Cash flow statement Test
February, 3rd week	Unit 3 Accounting for price level changes
February, 4th week	Assignment and presentation
March, 1st week	Unit 3 Marginal costing
March, 2nd week	Unit 3 Cost volume profit analysis
March , 4th week	Unit 3 Breakbeven point
March, 5th week	Unit 4 Capital budgeting



April,1 st week	Unit 4 Capital rationing
April,2nd week	Unit 4 Standard costing Test
April,3rd week	Revision
April,4th week	Revision

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper : Project planning and Management**  
**Class B.Com(hons)6<sup>th</sup> sem.**  
**(2024 - 2025 )**  
**Name of Teacher : Nisha Thakral**

Month , Week	
January, 1st week	Unit 1 Project planning
January, 2 nd week	Unit 1 Generation of project idea
January, 3rd week	Unit 1 Analysis -Market,demand and technical
January, 4th week	Unit 2 Project cash flow Test
January, 5th week	Unit 2 Cost analysis
February, 2nd week	Unit 2 Risk analysis Test
February, 3rd week	Unit 3 Valuation of real option
February, 4th week	Assignment and presentation
March, 1st week	Unit 3 Strategies and organisational consideration
March, 2nd week	Unit 3 Financing of a project
March , 4th week	Unit 4 Project management

March, 5th week	Unit 4 Project management-Implementation
April,1 st week	Unit 4 Project review
April,2nd week	Unit 4 Administrative aspects Test
April,3rd week	Revision
April,4th week	Revision

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper :Human Resource Management**  
**Class B.Com 6<sup>th</sup> sem. Hons.(2024 - 2025 )**  
**Name of Teacher : Rinki Sharma**

Month , Week	
January, 1st week	Unit 1 Human Resource Management: -Definition, Importance, Objective and Scope .
January, 2nd week	Unit 1 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
January, 3rd week	Unit 1 Human Resource Planning
January, 4th week	Unit 2 Recruitment: - Meaning, Steps in recruitment Techniques, Recruitment policy, Sources and methods/techniques of recruitment, Factors affecting recruitment.
January, 5th week	Unit 2 Selection: - Meaning Essentials of selection procedure, Stages in Selection Procedure.
February, 2nd week	Unit 2 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.
February, 3rd week	Unit 2 Management Development (M.D): - Meaning and Nature of M.D, Methods of M.D and Evaluation of M.D Programmes. Test
February, 4th week	Unit 3 Wage/Salary: - Meaning Objectives and Theories of wage.
February, 5th week	Methods of wage payments: - Time wage and Piece wage methods; Factors affecting Wage/salary levels wage and salary administration wage and salary polices.
March, 2nd week	Unit 3 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.

Month , Week	
March , 4th week	Assignment and Presentation
March, 5th week	Unit 4 Human Resources Development (HRD): - Concept; significance, features, Need and Scope of HRD. Techniques of HRD; Functions of HRD manager and Attributes of our HRD manager.
April,1st week	Unit 4 Industrial Relationship (IR): - Concept; Importance and objective of Industrial relations; Contents, Participants of Industrial relationship (IR); Requirements of good Industrial relations Programme.
April,2nd week	Unit 4 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.
April,3rd week	Test and revision
April,4th week	Revision

**LESSON PLAN**  
**M.N.S. Govt. College , Bhiwani**  
**Department of Commerce**  
**Paper :Human Resource Management**  
**Class B.Com 6<sup>th</sup> sem. Hons.(2024 - 2025 )**  
**Name of Teacher : Rinki Sharma**

Month , Week	
January, 1st week	Unit 1 Introduction: Meaning, nature, scope, importance, growth and present size.
January, 2nd week	Unit 1 Career option in retailing; Technology induction in retailing; Future of retailing in India.
January, 3rd week	Unit 2 Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing.
January, 4th week	Unit 2 Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope.
January, 5th week	Unit 2 Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.
February, 2nd week	Group Discussion and Presentation
February, 3rd week	Unit 3 Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process. Test
February, 4th week	Unit 3 Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.
February, 5th week	Revision
March, 2nd week	Unit 4 Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

Month , Week	
March , 4th week	Assignment and Presentation
March, 5th week	Unit 4 Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.
April,1st week	Unit 4 Revision
April,2nd week	Unit 4 Revision
April,3rd week	Test and revision
April,4th week	Revision



**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2024-25)**  
**CLASS: B.Com**                      **SEMESTER: 02**  
**SUBJECT: Financial Accounting**      **NAME OF TEACHER: Manoj Kumar Halwasia**

Month, Week	UNIT	TOPIC TO BE COVERED
January, 3rd week	1	Branch Accounts : dependent branch , Debtor's system, stock and debtor system
January, 4th week	1	Final accounts: wholesale branch, foreign branch:
January, 5th week	1	Departmental accounting
February, 2nd week	2	Hire Purchase and installment purchase system: Concept and legal provisions regarding hire-purchase contract:
February, 3rd week	2	Accounting records for goods of substantial sale value
February, 4th week		Revision, test and assignments
February, 5th week	3	Partnership accounts: final accounts; adjustment after closing the accounts
March, 2nd week	3	Mid Term Exam, Fixed and fluctuating capital accounts, Goodwill; joint life policy; change in profit sharing ratio
March , 4th week	3	Reconstitution of partnership firm; admission;
March, 5th week	3	retirement; death of a partner
April, 1st week	4	Dissolution of Partnership: modes and accounting treatment.
April, 2nd week	4	Insolvency Accounts: Statement of affairs and settlement of accounts
April, 3rd week		Revision
April, 4th week		Test



LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2024-25)  
 CLASS: B.Com  
 SUBJECT: Banking and Banking Law  
 SEMESTER: 04  
 NAME OF TEACHER: Manoj Kumar Halwasia

Month, Week	UNIT	TOPIC TO BE COVERED
January, 1st week	1	Definition of Banks, Commercial Banks : Importance, functions and problems of Non- Performing Assets
January, 2nd week	1	Structure of Commercial Banking system in India, Credit Creation: Process of Credit Creation and its Limitation, E-Banking
January, 3rd week	2	Regional Rural Banks, Cooperative Banking in India, Reserve bank of India: Functions, Regulations
January, 4th week	2	Reserve Bank of India Control of Credit, monetary policy.
January, 5th week		Revision and test
February, 2nd week	3	Determination and regulation of interest Rates in India, Relationship between banker and customer, Definition of Customer, General Relationship between banker and customer
February, 3rd week	3	Obligation of banker, Garnishee order, banker's right and revision
February, 4th week	3	Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney.
February, 5th week	3	Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.
March, 2nd week		Revision and assignment
March, 4th week	4	Negotiable instruments Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course.
March, 5th week	4	Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative
April, 1st week	4	Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note and Acceptor of Bill, Liability of endorsed Negotiable instruments without consideration
April, 2nd week	4	Instrument obtained by unlawful means. Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal Provisions regarding Endorsement.
April, 3rd week	4	General Rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement
April, 4th week		Revision and Test



**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2024-25)**  
**CLASS: M.Com**  
**SUBJECT: Accounting and Audit**  
**SEMESTER: 02**  
**NAME OF TEACHER: Manoj Kumar Halwasia**

Month, Week	UNIT	TOPIC TO BE COVERED
January, 1st week	1	Meaning and scope of accounting, Accounting Concepts Principles and conventions
January, 2nd week	1	Partnership Accounts: Admission, Retirement
January, 3rd week	1	Partnership Accounts : Death, Dissolution and Insolvency of Partnership Firms
January, 4th week	1	Capital and revenue; expenditure and receipts, Contingent assets and liability
January, 5th week	2	Introduction to corporate Accounting: Issue of Shares
February, 2nd week	2	Introduction to corporate Accounting: forfeiture and reissue of shares
February, 3rd week	2	Introduction to corporate Accounting: Right issue, ESOP, Sweat equity, Escrow Account
February, 4th week	2	Liquidation of Companies
February, 5th week	2	Acquisition, Merger, Amalgamation and Reconstruction of Companies
March, 2nd week	2	Holding Company Accounts and Revision
March, 4th week	3	Advance Accounting : Human resources Accounting, Inflation Accounting
March, 5th week	3	Environmental Accounting, Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT
April, 1st week	3	Indian Accounting Standard and IFRS, Revision and Assignment
April, 2nd week	4	Fundamental of Auditing : Independent financial audit; Vouching; Verification and valuation of assets and liabilities
April, 3rd week	4	Audit of financial Statements and audit report, cost audit
April, 4th week	4	Recent trends in auditing; Management audit; Energy audit; Environment audit; Systems audit; safety audit and revision



**LESSON PLAN DEPARTMENT OF COMMERCE (SESSION 2024-25)**  
**SEMESTER: 02**  
**NAME OF TEACHER: Manoj Kumar Halwasia**

Month, Week	UNIT	TOPIC TO BE COVERED
January, 1st week	1	Materials : Inventory system; turnover of material; stock audit; ABC analysis; Material Productivity.
January, 2nd week	1	Labour – Advanced specific incentive plans; profit-sharing and labour co-partnership; treatment of profits; labour productivity, treatment of chargeable expenses
January, 3rd week	1	Overheads- Comments of specific items of factory, office and selling and distribution overheads; distribution of inter department service factory overheads
January, 4th week	1	Distribution of office overheads and distribution of selling and distribution overheads.
January, 5th week	2	Process Costing: Work in progress; Inter-process; by products and joint products
February, 2nd week	2	Job Costing, Contract Costing
February, 3rd week		Revision and Test
February, 4th week	3	Budgetary control: Preparation of cash Budget; Flexible budget and master budget;
February, 5th week	3	Cost ratios; Zero base budgeting; performance budgeting
March, 2nd week	3	Batch Costing
March, 4th week	3	Unit costing
March, 5th week	4	Uniform Costing and inter- firm comparison
April, 1st week	4	Presentation of Cost information- Diagrammatic and graphic presentation, Costing reports- Requisites ; steps; types; review
April, 2nd week	4	Cost Reduction- Meaning and special features; cost control versus cost reduction; organisation; cost reduction Programme
April, 3rd week	4	Cost Audit- function and scope; cost audit and management audit; advantages; techniques; cost audit report
April, 4th week		Revision and test