

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

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

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

| 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,1st week | IV | Business stutainability: Ethical and social responsibility dimension |
| April,2nd week | IV | Business stutainability: 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 4th sem.(2024 - 2025)Evening
Name of Teacher : Sonia

| 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, 1st 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
M.N.S. Govt. College , Bhiwani
Department of Commerce
Paper :Goods and Services Tax
Class B.Com 6th sem.(2024 - 2025)Evening
Name of Teacher : Sonia

| 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
M.N.S. Govt. College , Bhiwani
Department of Commerce
Paper : Introduction to Entrepreneurship development
Class B.Com 2nd sem.(2024 - 2025)Evening
Name of Teacher : Sonia

| Month , Week | |
|--------------------|--|
| January, 3rd week | Unit1 Introduction, meaning of entrepreneurship and Characteristics |
| January, 4th week | Unit1 Role of entrepreneurship in economic development |
| January, 5th week | Unit1 Role of Creativity in entrepreneurship |
| February, 2nd week | Unit2 Business plan-Meaning, characteristics and objectives |
| February, 3rd week | Unit2 Cost and elements of business plan in respect of entrepreneurship |
| February, 4th week | Assignment and presentation |
| March, 1st week | Unit3 Financing the new venture Midterm exam |
| March, 2nd week | Unit3 Importance of new venture |
| March , 4th week | Unit3 Types of security Group discussion |
| March, 5th week | Unit4 Financial institution and banks |
| April, 1st week | Unit4 Challenges and barrier |

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| April, 2nd week | Unit4 Case study Test |
| April, 3rd week | Revision |
| April, 4th week | Revision |

LESSON PLAN
M.N.S. Govt. College , Bhiwani
Department of Commerce
Paper : Principle of marketing
Class B.Com 2nd sem.(2024 - 2025)Evening
Name of Teacher : Sonia

| 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, Demographic 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 | Assignment |

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| | | Labelling | |
| 7 | 24 Feb. to 01 March | Product Life cycle, New product development | Test |
| 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 : Business Statistics
Class B.Com 4th sem.(2024 - 2025) Evening
Name of Teacher : Sonia

| 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,1st 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
M.N.S. Govt. College , Bhiwani
Department of Commerce
Paper : Corporate accounting
Class B.Com 4thsem. Evening
(2024 - 2025)
Name of Teacher : Dr. Pardeep

| Month , Week | |
|--------------------|--|
| January, 1st week | Unit1 Amalgamation & Internal reconstruction as per As-14 |
| January, 2 nd week | Unit1 Amalgamation in the nature of merger |
| January, 3rd week | Unit1 Amalgamation in the nature of purchase |
| January, 4th week | Unit2 Accounts of holding company |
| January, 5th week | Unit2 Accounts of holding company -Practical |
| February, 2nd week | Unit2 Accounts of holding company -Practical Test |
| February, 3rd week | Unit3 Accounts of banking company |
| February, 4th week | Assignment and presentation |
| March, 1st week | Unit3 Banking company -Practical |
| March, 2nd week | Unit3 Banking company -Practical |
| March , 4th week | Unit4 Liquidation of a company |

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| March, 5th week | Unit4 Liquidation of a company -Practical |
| April, 1st week | Unit4 Liquidation of a company -Practical |
| April, 2nd week | Unit4 Financial reporting for financial institutions |
| April, 3rd week | Revision |
| April, 4th week | Revision |

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

| Month, Week | | | |
|----------------|-------------------------|--|-------------------|
| 1 | 22.07.2024 – 27.07.2024 | Personal Finance: Concept, Need, Principles, Scope; Service and Strategies | Test |
| 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 | Assignment |
| 4 | 12.08.2024 – 17.08.2024 | Basics of investment; Investment avenues and strategies, Mutual Funds: Concept, type | |
| 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, identifying risky avenues for investment | |

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| 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 DEPARTMENT OF COMMERCE (SESSION 2024-25)**CLASS:B.COM****SEMESTER: 06****SUBJECT:Cost Accounting****NAME OF TEACHER:Dr. Pardeep**

| 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,1st week | IV | Marginal Costing, |
| April,2nd week | IV | Absorbtion Costing |
| April,3rd week | IV | Marginal cost |
| April,4th week | | Revision and Test |

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

| 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: Banking and Banking Law

NAME OF TEACHER: Pardeep Kumar

| 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) (Evening)

CLASS: B.Com **SEMESTER: 02**

SUBJECT: Financial Accounting **NAME OF TEACHER: Pardeep kumar**

| 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****SEMESTER: 06 EVENING****SUBJECT:Cost Accounting****NAME OF TEACHER PARDEEP KUMAR**

| 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 | Budgetory Control:meaning of Budget and Budgetory control, Budgetory control as a management tool, limitations of Budgetary control |
| March , 4th week | III | forecasts and Budget, installation of Budgetory control system, Classification of Budgets:Fixed and Flexible budget |
| March, 5th week | III | Performance Budgeting, Zero Base Budgeting |
| April, 1st week | IV | Marginal Costing, |
| April, 2nd week | IV | Absorbtion Costing |
| April, 3rd week | IV | Marginal cost |
| April, 4th week | | Revision and Test |