

**SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA  
(SONEPAT)**

**SESSION - 2022-2023 (ODD SEMESTER)**

Name Of Professor **KIRAN CHAUHAN**

Designation : **ASSISTANT PROFESSOR**

Subject/Paper: **Auditing**

Class: **B.Com VI Sem.**

SR.NO	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	Jan	Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.	Revision & assignment
2	Feb	Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.	Revision & assignment
3	mar	Vouching, Verification of Assets and Liabilities UNIT – IV Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.	Revision & assignment
4	Apr	Investigation: Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.	Revision & assignment
5	May	Revision	Revision & assignment

## **LESSON PLAN (20202-23)**

ASSOCIATE PROFESSOR: **KIRAN CHAUHAN**

CLASS : **B.COM 2<sup>nd</sup> Semeater**

SUBJECT: **Business Management**

WEEK	MONTH	TOPICS
1.	January	Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees. Test & Assignment
2	Feb	Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives. Leadership: concept and Leadership styles, Leadership Theories. Test & Assignment
3	Mar	Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies. Control: Concept, Process and Techniques, Effective Control System. Test & Assignment
4	Apr	Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment. Test & Assignment
<u>5</u>	May	Revision & Problem



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**SESSION - 2022-2023 (Even SEMESTER)**

Name Of Professor: **Kiran Chauhan**

Designation : Assistant Professor

Subject/Paper: Business

Class: **Semester**

SR.NO	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	Jan	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.	
2	Feb	Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.	
3	Mar	Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.	
4	Aprl	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.	
5	May	Revision & Problems	

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**SESSION - 2022-2023 (ODD SEMESTER)**

Name Of Professor **KIRAN CHAUHAN**

Designation : **ASSISTANT PROFESSOR**

Subject/Paper: **Marketing Management**

Class: **B.Com VI Sem.**

SR.NO	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	Jan	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	Revision & assignment
2	Feb	Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviourconcept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	Revision & assignment
3	mar	Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.	Revision & assignment
4	Apr	Factors affecting price of a product. Pricing policies and strategies. Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical	Revision & assignment
5	May	Revision	Revision & assignment

**SHAHED DALBIR SINGH GOVT. COLLEGE, KHARKHODA  
(SONEPAT)**

SESSION - 2022-23, (EVEN SEMESTER)

NAME OF PROFESSOR: **MADHULATA**

DESIGNATION- Asst. Professor

SUBJECT/PAPER: Business Environment

CLASS: B.com (Pass) 2nd Semester

SR. NO.	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	January	<b>Business Environment: concept; components and importance; SWOT Analysis.</b>	Case study on SWOT analysis
2	February	<b>Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.</b>	Assignment on Trade and Balance of Payment
3	March	<b>Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness.</b>	Class test on inflation and unemployment
4	April	<b>Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy;</b>	Assignment on Monetary policy
5	May	<b>Privatization.</b>  <b>Revision of all units</b>	Oral test

ASSIGNMENTS AND UNIT TEST WILL BE TAKEN AS PER SCHEDULE.

*Madhulata*

**SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA  
(SONEPAT)**

**SESSION - 2022-23, (EVEN SEMESTER)**

NAME OF PROFESSOR: **MADHULATA**

DESIGNATION- Asst. Professor

SUBJECT/PAPER: Cost Accounting CLASS: B.com (Pass) 6th Semester

SR. NO.	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1.	January	<b>Process Costing :Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress); Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.</b>	<b>Test on Process Costing</b>
2.	February	<b>Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing.</b>	<b>Assignment on Contract Costing</b>
3.	March	<b>Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting. Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.</b>	<b>Class test on Standard costing and assignment on Budgetary Control</b>
4.	April	<b>Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision-making and steps involved, determination of sales mix, make or buy Decisions.</b>	<b>Test on Marginal Costing</b>
5.	May	<b>Determination of sales mix, make or buy Decisions. Revision of all units</b>	<b>Oral test</b>

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*Madhulata*

**SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA  
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**SESSION - 2022-23, (EVEN SEMESTER)**

NAME OF PROFESSOR: **MADHULATA**

DESIGNATION- Asst. Professor

SUBJECT/PAPER: Corporate Law CLASS: B.com (Pass) 4thSemester

SR. NO.	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1.	January	<b>Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors</b>	Group Discussion on transfer and transmission of shares
2.	February	<b>Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.</b>	Assignment on share capital
3.	March	<b>Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings.</b>	Class test on Meeting of company
4.	April	<b>Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator</b>	Assignment on Winding up
5	May	<b>Consequences of winding up.. Revision of all units</b>	Oral test

ASSIGNMENTS AND UNIT TEST WILL BE TAKEN AS PER SCHEDULE.

*Madhulata*



**SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA  
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**SESSION - 2022-23, (EVEN SEMESTER)**

NAME OF PROFESSOR: **MADHULATA**

DESIGNATION- Asst. Professor

SUBJECT/PAPER: Banking and Banking Law CLASS: B.com (Pass) 4thSemester

SR. NO.	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1.	January	Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations.	Presentation on Non Performing Assets
2.	February	Regional Rural Banks, Cooperative Banking in India. Reserve bank of India: Functions, regulation and control of credit, monetary policy. Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights.	Assignment on Reserve Bank Of India
3.	March	Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable, Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course. Definition of Negotiable instruments	Class test on Special types of banker's customers
4.	April	Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means. Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement.	Assignment on Negotiable Instruments
5.	May	Kinds of Endorsement. Revision of all units	Oral test

ASSIGNMENTS AND UNIT TEST WILL BE TAKEN AS PER SCHEDULE.

*M. Madhulata*