

LESSON PLAN
Session: 2024-25 (EVEN Semester)

Name of Teacher- **Madhulata**
 Name of Course: **Business Documentation**

MONTH	Week	TOPICS TO BE COVERED
February	First Week	Business Documentation: A Technical Communication Skill
	Second Week	Meaning of Business documents, SOPs, KPI,
	Third Week	Advantages of business documentation, Principles of Business Documentation.
	Fourth Week	Revision & Assignment
March	First Week	Types of Business Documents, Steps in creating (drafting) business documents, Precautions in drafting business documents.
	Third Week	Financial documents: Balance sheet, profit & loss statement, Cash flow statement, Tax returns. Board documents: Auditor's report, Directors' report,
	Fourth Week	Committee report. Other major business documents: Partnership deed, Trust deed, Memorandum of Association, Article of Association, Revision & Assignment
April	First Week	Certificate of registration or incorporation, License agreement, Lease agreement, Commercial building safety certificate, Sales deed, No objection certificate, Stamp duty, Employee offer letter, Salary Slip.
	Second Week	Banking Documents: Cheque, Demand Draft, Withdrawal slip, Pass book, Bank statement, Credit card statement, Pay-in-slip.
	Third Week	Mutual Funds and Stock market documents: Key information memorandum, Scheme information document,
	Fourth Week	Statement of additional information, Investment Management Agreement, Prospectus Revision & Assignment
May	First Week	Filing of Account Opening form for different types of Bank Accounts:
	Second Week	Saving Bank Account, Current Account, Fix Deposit Account, Term Account
	Third Week	Preparing Bill of Exchange and Promissory Note
	Fourth Week	Revision & Assignment

Madhulata

LESSON PLAN
Session: 2024-25 (EVEN Semester)

Name of Teacher- Madhulata
 Subject- Corporate Law- II

Class- B.Com- II- IVth Semester

MONTH	Week	TOPICS TO BE COVERED
January	Second Week	Depository System—meaning and importance; Shares Types of shares
	Third Week	Allotment of Shares; Transfer and Transmission of shares
	Fourth Week	Paperless Trading— Benefits and Procedure; Need for educating investors
	Fifth Week	Revision & Assignment
February	First Week	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.
	Second Week	Shareholders and Members:- Difference between Shareholders and members;
	Third Week	Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members
	Fourth Week	Revision & Assignment
March	First Week	Meeting of Company:- Essentials of valid meeting; meetings of Shareholders:- Annual general meeting
	Third Week	Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings
	Fourth Week	Directors:- Duties, Powers, Liabilities, Appointment and removal of directors, Revision & Assignment
April	First Week	Winding Up:-Meaning; Winding up by the Tribunal-Petition for winding up;
	Second Week	Voluntary winding up; Powers and Duties of company Liquidator,
	Third Week	Consequences of winding up
	Fourth Week	Revision & Assignment

Madhulata

LESSON PLAN

Session: 2024-25 (EVEN Semester)

Name of Teacher- Madhulata

Class- B.Com- III- VIth Semester

Subject- International Marketing

MONTH	Week	TOPICS TO BE COVERED
January	Second Week	International Marketing: Nature and Concept.
	Third Week	Domestic Vs International Marketing; Opportunities and Challenges for market International Environment
	Fourth Week	Foreign market selection and entry modes
	Fifth Week	Revision & Assignment
February	First Week	Product Planning and Pricing: International product life cycle research and information
	Second Week	Product designing and packaging; Pricing process and methods;
	Third Week	International price quotations and payment terms.
	Fourth Week	Revision & Assignment
March	First Week	International Distribution: Channel structure and selection decisions; Managing channel conflicts;
	Third Week	Selection and appointment of foreign sales agents; Basic export procedure and documentation.
	Fourth Week	Revision & Assignment
April	First Week	Product Promotion: Methods of International product Promotion;
	Second Week	challenges in International advertising and media strategy;
	Third Week	Web marketing; Organising trade fairs and exhibitions.
	Fourth Week	Revision & Assignment
May	First Week	Revision

Madhulata

LESSON PLAN
Session: 2024-25 (EVEN Semester)

Name of Teacher- Madhulata
Subject- Cost Accounting

Class- B.Com- III- Vth Semester

MONTH	Week	TOPICS TO BE COVERED
January	Second Week	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations Costing; cost accountancy; cost centres and profit centres
	Third Week	Difference and similarities of cost accounting system with financial accounting System. Cost: main elements and types. Material Control: Meaning and objectives of material control, material purchase procedure
	Fourth Week	Fixation of inventory levels- reorders level, Minimum level, Maximum level, Danger Level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material- main Types.
	Fifth Week	Revision & Assignment
February	First Week	Labour Cost Control: Importance, methods of time keeping and Time Booking
	Second Week	Treatment and control of Labour Turnover, Idle Time, Overtime
	Third Week	Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans- Individual plans and group plans
	Fourth Week	Revision & Assignment
March	First Week	Overheads: Meaning and Types. Collection, Classification;
	Third Week	Allocation Apportionment and Absorption of Overheads- Main methods
	Fourth Week	Revision & Assignment
April	First Week	Unit and output costing: meaning and objectives; cost sheet- meaning, Performa,
	Second Week	Types preparation of cost sheet; determination of tender price & Production account- types.
	Third Week	Reconciliation of cost and financial accounts: Meaning. Objectives and procedure
	Fourth Week	Revision & Assignment
May	First Week	Revision

Madhulata

SHAHEED DALBIR SINGH GOVERNMENT COLLEGE ,KHARKHODA
(SONEPAT)

SESSION 2024-25 (EVEN SEMESTER)

Name of professor ...**Sh. Vikram**

Designation Assistant Professor

Subject Paper.....: FM

Class.. B.com 3rd year

S.no	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	February	Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning	ORIENTATION
2	March	Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.	Presentation by students
3	April	Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis	Group Discussion
4	May	Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy. Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend. Revision	Written test



SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT)

SESSION - 2024-25, (EVEN SEMESTER)

NAME OF PROFESSOR: **VIKRAM**

DESIGNATION- Asst. Professor

SUBJECT/PAPER: Corporate Accounting II

CLASS: B.com (Pass) 4th Semester

SR. NO.	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1.	February	Introduction about Internal Reconstruction; External Reconstruction in the nature of merger and purchase Practice of Practical question.	
2.	March	Meaning of Liquidation of a company Practice through Practical Questions Financial reporting for financial institutions	Assigning assignment to students
3.	April	Introduction: Final Accounts of Banking Companies.	Test of students
4.	May	Meaning of Holding Companies. Pre and Post Acquisition Profits and explaining the important adjustment to the students Practice through the Practical questions And resolving the queries of the students	

ASSIGNMENTS AND UNIT TEST WILL BE TAKEN AS PER SCHEDULE.


Signature of Asst. Profess

SHAHEED DALBIR SINGH GOVERNMENT COLLEGE ,KHARKHODA
(SONEPAT)

SESSION 2024-25 (EVEN SEMESTER)

Name of professor ...**Sh. Vikram**

Designation Assistant Professor

Subject Paper.....: BRF

Class..B.com 2nd year

S.no	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	February	Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.	ORIENTATION
2	March	Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.	Presentation by students
3	April	RTI Act : features, rights and importance. Revision	Group Discussion
4	May	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract. Revision	Written test



SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT)

SESSION - 2024-25, (EVEN SEMESTER)

NAME OF PROFESSOR: **VIKRAM**

DESIGNATION- Asst. Professor

SUBJECT/PAPER: Financial Accounting II

CLASS: B.com (Pass) 2nd Semester

SR. NO.	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1.	February	Introduction: meaning, objectives, process, basic terms of Hire Purchase Accounting. Practical Questions	
2.	March	Introduction of Branch Accounting with Journal entries and Practical Questions Meaning of Departmental Accounting with Practical question Difference between Branch accounting and department accounting	Assignment on Hire Purchase System and class Test.
3.	April	Introduction about Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule) and practice of Practical question. Resolving Student queries	Class test of Branch accounting
4.	May	Gradual Realisation and Piecemeal Distribution and Practice of Practical question Joint-Venture Account. Royalty Account Revision of all units	Assignment on Dissolution of Partnership

ASSIGNMENTS AND UNIT TEST WILL BE TAKEN AS PER SCHEDULE.



LESSON PLAN

Session: 2024-2025(Even Semester)

Name of Teacher- Kiran Chauhan

Class- B.Com 2nd Semester

Subject- Business Statistical Applications

MONTH	Week	TOPICS TO BE COVERED
February	First Week	Probability Distribution: Binomial
	Second Week	Poisson distribution
	Third Week	Normal distribution
	Fourth Week	Revision & Test , Assignment
March	First Week	Correlation Analysis – meaning, significance, types and methods, probable error
	Third Week	Coefficient of determination; Regression analysis – Meaning, equations, lines.
	Fourth Week	Standard error of estimate. Difference between correlation and regression. Revision & Test Assignment
April	First Week	Time series - components, models, trend analysis including second degree parabola
	Second Week	Exponential formula measurement of seasonal cyclical.
	Third Week	Irregular variations, shifting the trend origin.
	Fourth Week	Revision & Test , Assignment
May	First Week	Statistical Decision Theory: Ingredients
	Second Week	Expected opportunity loss, optimal decisions with maximin, minimax
	Third Week	Bayes' principle (with prior, pre-posterior and posterior analysis).
	Fourth Week	Statistical Quality Control, Revision & Test , Assignment

Kiran

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

SESSION: 2024-2025, EVEN SEMESTER

Name Of Professor: **Kiran Chauhan**

Designation : Assistant Professor

Subject/Paper: Business Statistics

Class: B.Com 4th 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.	Revision & Assignment
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.	Revision & Assignment
3	March	Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.	Revision & Assignment
4	April	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.	Revision & Assignment
5	May	Revision & Problems	Revision & Assignment

Kiran

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

SESSION : 2024-2025, EVEN 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	March	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	April	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

Kiran

SHAHEED DALBIR SINGH GOVERNMENT COLLEGE ,KHARKHODA
(SONEPAT)

SESSION : 2024-25(EVEN SEMESTER)

Name of professor : Dr. Priyanka

Designation :Assistant Professor

Subject Paper : Auditing

Class : B.com Final year

S.no	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	January	Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities	ORIENTATION
2	February	Audit of depreciation and reserves, Divisible profits & dividends Unit	Presentation by students
3	March	Audit Report and Investigation Audit Report : Meaning, objectives, contents and types.	Group Discussion
4	April	Investigation : Meaning, Nature and objectives	Written test

Submitted by Dr. Priyanka



SHAHEED DALBIR SINGH GOVERNMENT COLLEGE ,KHARKHODA
(SONEPAT)

SESSION : 2024-25(EVEN SEMESTER)

Name of professor : Dr. Priyanka

Designation :Assistant Professor

Subject Paper : Banking and Banking Law

Class : B.com 2nd year

S.no	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	January	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	ORIENTATION
2	February	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 Institutions.	Presentation by students
3	March	Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course. Rights and Liabilities of parties for Negotiable instruments: 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	Group Discussion
4	April	Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement. Revision	Written test

Submitted by Dr. Priyanka




SHAHEED DALBIR SINGH GOVERNMENT COLLEGE ,KHARKHODA

(SONEPAT)

SESSION : 2024-25(EVEN SEMESTER)

Name of professor : Dr. Priyanka

Designation :Assistant Professor

Subject Paper : GST

Class : B.com Final year

S.no	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	January	Introduction:- Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;	ORIENTATION
2	February	Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors;	Presentation by students
3	March	Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;.	Group Discussion
4	April	Customs duty: Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme. Revision	Written test

SHAHEED DALBIR SINGH GOVERNMENT COLLEGE ,KHARKHODA
(SONEPAT)

SESSION : 2024-25(EVEN SEMESTER)

Name of professor : Dr. Priyanka

Designation :Assistant Professor

Subject Paper : Marketing Management

Class..B.com 2nd year

S.no	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	January	Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation.	ORIENTATION
2	February	Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle	Presentation by students
3	March	Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.	Group Discussion
4	April	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity. Revision	Written test

Submitted by Dr. Priyanka

SHAHEED DALBIR SINGH GOVERNMENT COLLEGE ,KHARKHODA

(SONEPAT)

SESSION 2024-25(Even SEMESTER)

Name of professor : Dr. Priyanka

Designation : Assistant Professor

Subject Paper : Income tax

Class : B.com 3rd year

S.no	MONTH	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	January	Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (ITR – I and II)	ORIENTATION
2	February	Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.	Presentation by students
3	March	Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax	Group Discussion
4	April	Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions Revision	Written test

Submitted by : Dr. Priyanka



LESSON PLAN
Session: 2024-25 (EVEN Semester)

Class- B.Com- II- IVth Semester

Name of Teacher- Madhulata
 Subject- Banking and Banking Law

MONTH	Week	TOPICS TO BE COVERED
January	Second Week	Definition of Bank, Commercial Banks-importance, functions and problems of performing Assets
	Third Week	structure of Commercial Banking system in India
	Fourth Week	Credit Creation: Process of Credit Creation and its Limitations
	Fifth Week	Revision & Assignment
February	First Week	Regional Rural Banks, Cooperative Banking in India.
	Second Week	Reserve bank of India: Functions
	Third Week	Regulation and control of credit, monetary policy.
	Fourth Week	Revision & Assignment
March	First Week	Determination and Regulation of Interest Rates in India. Relationship between banker and Customer
	Third Week	Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights.
	Fourth Week	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 Institutions. Revision & Assignment
April	First Week	Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course.
	Second Week	Rights and Liabilities of parties for Negotiable instruments: 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.
	Third Week	Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement.
	Fourth Week	Assignment : Kinds of Endorsement
May	First Week	Revision

Madhulata