

Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Odd Sem)

Name of Assistt. Prof. - Dr. Pramila Devi

Deptt. Commerce

Class- B.Com 3rd Yr

Subject- Cost Accounting

Week	Topic
1 st week 16-20 August	Nature and scope of cost accounting, cost concepts and classification, methods & techniques.
2 nd week 22-27 August	Material Costing
3 rd week 29-3 Sept	Labour costing
4 th week 5-10 Sept.	Accounting for overheads
5 th week 12-17 Sept	Output Costing
6 th week 19-24 Sept.	Output Costing
7 th week 26-1 Oct.	Contract Costing
8 th week 3-8 Oct	Contract Costing
9 th week 10-15 Oct.	Job and Batch costing
10 th week 17-22 Oct.	Process Costing
11 th week 24-29 Oct.	Process Costing
12 th week 31-5 Nov.	Process Costing
13 th week 7-12 Nov.	Reconciliation of cost and financial accounts
14 th week 14-19 Nov.	Service Costing
15 th week 21-26 Nov.	Standard Costing
16 th week 28-3 Dec	Cost control, cost reduction, cost audit, cost auditing standard
17 th week 5-6 Dec	Revision

Dr. Pramila Devi

Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Odd Sem)

Name of Assistt. Prof. - Dr. Pramila Devi

Deptt. Commerce

Class- B.Com 3rd Yr

Subject- Financial Mgt.

Week	Topic
1 st week 16-20 August	Nature and Scope of Financial Mgt.
2 nd week 22-27 August	Financial Planning
3 rd week 29-3 Sept	Capitalization
4 th week 5-10 Sept.	Financial Forecasting
5 th week 12-17 Sept	Source of Finance
6 th week 19-24 Sept.	Source of Finance
7 th week 26-1 Oct.	Cost of Capital
8 th week 3-8 Oct	Capital Structure
9 th week 10-15 Oct.	Capital Budgeting
10 th week 17-22 Oct.	Capital Budgeting
11 th week 24-29 Oct.	Management of Working Capital
12 th week 31-5 Nov.	Management of Working capital
13 th week 7-12 Nov.	Management of Cash
14 th week 14-19 Nov.	Revision
15 th week 21-26 Nov.	Revision
16 th week 28-3 Dec	Revision
17 th week 5-6 Dec	Revision

Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Odd Sem)

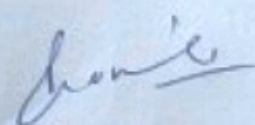
Name of Assistt. Prof.- Dr. Pramila Devi

Deptt. Commerce

Class- B.Com 3rd Yr

Subject- Supply Chain Mgt.

Week	Topic
1 st week 16-20 August	Supply chain management-concept, scope and importance, approaches of SCM
2 nd week 22-27 August	Marketing Mix
3 rd week 29-3 Sept	Integrated SCM
4 th week 5-10 Sept.	Strategic SCM
5 th week 12-17 Sept	Transportation
6 th week 19-24 Sept.	Warehousing
7 th week 26-1 Oct.	Site selection and management
8 th week 3-8 Oct	Customer Service
9 th week 10-15 Oct.	Class Test
10 th week 17-22 Oct.	Channel of Distribution
11 th week 24-29 Oct.	Information System in SCM
12 th week 31-5 Nov.	ERP and SCM
13 th week 7-12 Nov.	Class Test
14 th week 14-19 Nov.	Recent Development in SCM
15 th week 21-26 Nov.	Revision
16 th week 28-3 Dec	Revision
17 th week 5-6 Dec	Revision



Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Odd Sem)

Name of Assistt. Prof. - Dr. Pramila Devi

Deptt. Commerce

Class- B.Com 2nd Yr

Subject- Rural Marketing

Week	Topic
1 st week 16-20 August	Rural Market- Characteristics and dimension
2 nd week 22-27 August	Rural Marketing-Definition and relevance
3 rd week 29-3 Sept	Rural Marketing Environment
4 th week 5-10 Sept.	Rural Consumer Behaviour
5 th week 12-17 Sept	4A,s of rural marketing
6 th week 19-24 Sept.	Segmentation
7 th week 26-1 Oct.	Segmentation
8 th week 3-8 Oct	Product strategies
9 th week 10-15 Oct.	Branding
10 th week 17-22 Oct.	Packaging
11 th week 24-29 Oct.	Pricing Strategies
12 th week 31-5 Nov.	Pricing Strategies
13 th week 7-12 Nov.	Promotion Strategies
14 th week 14-19 Nov.	Promotion Strategies
15 th week 21-26 Nov.	Channel of Distribution
16 th week 28-3 Dec	Marketing of agricultural inputs
17 th week 5-6 Dec	Revision

Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Even Sem)

Name of Assistt. Prof. Dr. Pramila Devi

Deptt. - Commerce

Class-B.Com 4th Sem

Subject- Company Law

Week	Name of Topic
1 st week 10-14 January	Meaning and nature of company
2 nd week 16-21 January	Kinds of Companies, Formation and incorporation of company
3 rd week 23-28 January	Memorandum of Association
4 th week 30-04 February	Articles of Association, Doctrine of indoor management
5 th week 06-11 February	Prospectus, Assignment
6 th week 13-18 February	Membership of a company
7 th week 20-25 February	Meeting, Unit test
8 th week 27-04 March	Directors
9 th week 06-11 March	Topic continue
10 th week 13-18 March	Topic continue
11 th week 20-25 March	Inspection and investigation, Unit test
12 th week 27-01 April	Compromise, arrangement and amalgamations
13 th week 03-08 April	Prevention of oppression and mismanagement
14 th week 10-15 April	Winding up of a company
15 th week 17-22 April	Topic continue
16 th week 24-29 April	Revision
17-18 week 1 April May - 11 May	Revision

Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Even Sem)

Name of Assistt. Prof. Dr. Pramila Devi

Deptt. - Commerce

Class-B.Com 4th Sem

Subject- Entrepreneurship Development

Week	Name of Topic
1 st week 10-14 January	Entrepreneurship- Meaning, nature and scope
2 nd week 16-21 January	Characteristics and qualities of a successful entrepreneur, role of entrepreneurship development in the economic development
3 rd week 23-28 January	Women entrepreneurship
4 th week 30-04 February	Rural entrepreneurship
5 th week 06-11 February	Factors affecting entrepreneurship growth
6 th week 13-18 February	Entrepreneurial competencies
7 th week 20-25 February	Role, relevance and achievements of entrepreneurial development programmes, role of government in organizing EDP's-critical evaluation
8 th week 27-04 March	Unit test and revision
9 th week 06-11 March	Micro and small enterprises
10 th week 13-18 March	Opportunity identification and selection
11 th week 20-25 March	Formulation of business plans
12 th week 27-01 April	Project appraisal
13 th week 03-08 April	Financing of enterprise, institutional finance to entrepreneurs
14 th week 10-15 April	Institutional support to entrepreneurs, govt. policy for small-scale enterprises
15 th week 17-22 April	Revision
16 th week 24-29 April	Revision
17 & 18 week 1 May - 11 May	Revision

Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Even Sem)

Name of Assistt. Prof. Dr. Pramila Devi

Deptt. - Commerce

Class-B.Com 4th Sem

Subject- Retail Management

Week	Name of Topic
1 st week 10-14 January	Retailing-Concept, importance and function
2 nd week 16-21 January	Organized and unorganized retail
3 rd week 23-28 January	Key drivers of growth of retailing in India
4 th week 30-04 February	Understanding retail customer
5 th week 06-11 February	Theories of retailing
6 th week 13-18 February	Retail formats, Unit test
7 th week 20-25 February	Retail Location
8 th week 27-04 March	Retail site
9 th week 06-11 March	Store layout and design
10 th week 13-18 March	Merchandise planning and process, Unit test
11 th week 20-25 March	Forecasting sales
12 th week 27-01 April	Retail mix
13 th week 03-08 April	Retail Pricing
14 th week 10-15 April	Retail Communication Mix, logistics in retail
15 th week 17-22 April	Human resource management in Retailing
16 th week 24-29 April	Use of Information Technology in retailing
17 th & 18 th week 1 May - 11 May	Revision

Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Even Sem)

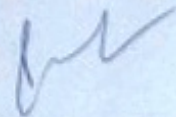
Name of Assistt. Prof. Dr. Pramila Devi

Deptt. - Commerce

Class-B.Com 6th Sem

Subject- Management Accounting

Week	Name of Topic
1 st week 10-14 January	Management accounting
2 nd week 16-21 January	Management reporting
3 rd week 23-28 January	Management Information system
4 th week 30-04 February	Analysis of comparative statements
5 th week 06-11 February	Analysis of common size statements, unit test
6 th week 13-18 February	Ratio analysis
7 th week 20-25 February	Topic Continue
8 th week 27-04 March	Cash flow statement
9 th week 06-11 March	Fund flow statement
10 th week 13-18 March	Marginal Costing
11 th week 20-25 March	Marginal Costing
12 th week 27-01 April	Budgeting and Budgetary control
13 th week 03-08 April	Topic continue
14 th week 10-15 April	Revision
15 th week 17-22 April	Revision
16 th week 24-29 April	Revision
17 th & 18 week 1 May - 11 May	Revision



Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Even Sem)

Name of Assistt. Prof. Dr. Pramila Devi

Deptt. - Commerce

Class-B.Com 6th Sem

Subject- Retail Management

Week	Name of Topic
1 st week 10-14 January	Retailing-concept, characteristics and importance
2 nd week 16-21 January	Theories of retailing
3 rd week 23-28 January	Strategic planning in retailing, planning location of retail institution
4 th week 30-04 February	Trading area analysis, deciding the most desirable type of location
5 th week 06-11 February	Choice of a general location, choosing and evaluating a particular site
6 th week 13-18 February	Material handling, unit test
7 th week 20-25 February	Organizational structure in retail institution
8 th week 27-04 March	Store based and non store based retail organization
9 th week 06-11 March	Process of setting up a retail organization
10 th week 13-18 March	Store management- blueprintings operations
11 th week 20-25 March	Deciding stores layout
12 th week 27-01 April	Energy management
13 th week 03-08 April	Security issues, use of information technology in retailing
14 th week 10-15 April	Recent trends in retailing in India, FDI in retail
15 th week 17-22 April	Revision
16 th week 24-29 April	Revision
17 th & 18 th week 1 May - 11 May	Revision

Govt. College Balsamand (Hisar)

Lesson Plan 2022-23 (Even Sem)

Name of Assistt. Prof. Dr. Pramila Devi

Deptt. - Commerce

Class-B.Com 6th Sem

Subject- Business Environment

Week	Name of Topic
1 st week 10-14 January	Business environment- concept, components and importance
2 nd week 16-21 January	Environmental and organizational scanning
3 rd week 23-28 January	Public, Private and Joint Sector in India
4 th week 30-04 February	Topic continue
5 th week 06-11 February	Economic system-Capitalist, Socialist and Mixed Economy
6 th week 13-18 February	Topic continue
7 th week 20-25 February	Economic Planning in India
8 th week 27-04 March	Topic continue
9 th week 06-11 March	Monetary Policy, Fiscal policy
10 th week 13-18 March	Make in India, Foreign Investment
11 th week 20-25 March	Multinational Corporations, Globalization
12 th week 27-01 April	Competition Act
13 th week 03-08 April	Foreign Exchange Management Act
14 th week 10-15 April	Foreign Exchange Markets
15 th week 17-22 April	Revision
16 th week 24-29 April	Revision
17 th & 18 th week 1 May - 11 May	Revision

Govt College Balsaamand
Lesson Plan 2022-23 (2nd Sem)

Name - Pooresh Kumar Goyal
Class/Semester :- B Com 3rd Sem
Subject :- Indian Financial System

Week	Name of Topic
1 st week 16-20 August	Indian Financial System - overview
2 nd week 22-27 August	Money market
3 rd week 29-3 Sept	Capital market
4 th week 5-10 Sept.	Primary market
5 th week 12-17 Sept	Secondary market
6 th week 19-24 Sept.	SEBI, Debt Market
7 th week 26-1 Oct.	Recent Development in Capital market
8 th week 3-8 Oct	Credit creation, Credit control
9 th week 10-15 Oct.	Reserve Bank of India
10 th week 17-22 Oct.	Commercial Banks
11 th week 24-29 Oct.	NPA
12 th week 31-5 Nov.	Depository
13 th week 7-12 Nov.	Payment Bank
14 th week 14-19 Nov.	Development Banks
15 th week 21-26 Nov.	Revision,
16 th week 28-3 Dec	Test and Assignment
17 th week 5-6 Dec	Test and Assignment

HP

Govt College Balaramand

Name:- Parvash Kumar Goyal
 class:- B Com 3rd Sem
 Subject:- Business Statistics

2022-23 (odd sem)

Week	Name of Topic
1 st week 16-20 August	Introduction to statistics
2 nd week 22-27 August	Collection of Data
3 rd week 29-3 Sept	Classification & Presentation of Data
4 th week 5-10 Sept.	measures of central tendency - mean,
5 th week 12-17 Sept	median, mode, H.M, G.M
6 th week 19-24 Sept.	measures of Dispersion - meaning
7 th week 26-1 Oct.	Range, m.d, C.V, S.D, Variance
8 th week 3-8 Oct	measures of skewness - Karl Pearsons,
9 th week 10-15 Oct.	Bowley, Kelly coefficient of skewness
10 th week 17-22 Oct.	Correlation - meaning - features, Karl Per
11 th week 24-29 Oct.	xson, coefficient of skewness, Spearman Rank
12 th week 31-5 Nov.	Correlation, Scatter Diagram, Coefficient of Rank
13 th week 7-12 Nov.	Regression - meaning, Difference b/w correlation
14 th week 14-19 Nov.	& Regression. Regression coefficient, Regression lines
15 th week 21-26 Nov.	Tabulation, of Data,
16 th week 28-3 Dec	Revision & Problems
17 th week 5-6 Dec	Test & Assignments

AP

Govt College, Balaramand
 Name: Parvash Kumar Goyal
 Class: B Com 3rd Sem
 Subject: Corp ACs

2022-23 (odd
 Sem)

Week	Name of Topic
1 st week 16-20 August	Issue of shares
2 nd week 22-27 August	Valuation of shares
3 rd week 29-3 Sept	Valuation of Goodwill
4 th week 5-10 Sept.	Issue of Debentures
5 th week 12-17 Sept	Issue of Right Shares
6 th week 19-24 Sept.	Redemption of Debentures
7 th week 26-1 Oct.	Final A/c of Companies
8 th week 3-8 Oct	Buy Back of Shares
9 th week 10-15 Oct.	Redemption of Preference
10 th week 17-22 Oct.	Accounting for Holding Companies - wholly
11 th week 24-29 Oct.	owned, partly owned subsidiary, minority interest, partial
12 th week 31-5 Nov.	Amalgamation of Companies - Purchase consideration
13 th week 7-12 Nov.	method, Practical Problem
14 th week 14-19 Nov.	Internal Reconstruction,
15 th week 21-26 Nov.	Book Building, Accounting Treatment of Dividend
16 th week 28-3 Dec	Revision & Problems, Test & Assignment
17 th week 5-6 Dec	Test & Assignment

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Groot College, Balamand

Lesson Plan - 2022-23 (odd sem)

Name - Parvish Kumar Goyal

Class/Sem:- B Com 3rd sem

Subject - BB (Business Laws)

Week	Name of Topic
1 st week 16-20 August	Indian Contract Act - Introduction
2 nd week 22-27 August	Meaning & Essential Elements of valid contract
3 rd week 29-3 Sept	Contractual Capacity to contract
4 th week 5-10 Sept.	Free Consent, Void, voidable, agreements.
5 th week 12-17 Sept	Discharge of Contract - meaning & methods
6 th week 19-24 Sept.	Breach of Contract - meaning and Remedies
7 th week 26-1 Oct.	Quasi Contract; - Contract of Indemnity & Guarantee
8 th week 3-8 Oct	Sales of Goods Act - meaning, Provision
9 th week 10-15 Oct.	Condition & Warranty, Right of unpaid seller
10 th week 17-22 Oct.	Negotiable Instrument Act - meaning, Essential
11 th week 24-29 Oct.	Elements, Types, Holder in Due Course, cheque
12 th week 31-5 Nov.	Negotiation & Dishonour of Negotiable Instruments
13 th week 7-12 Nov.	Information Technology Act -
14 th week 14-19 Nov.	Digital Signature, E-Governance
15 th week 21-26 Nov.	Performance of Contracts,
16 th week 28-3 Dec	Revision & Problems, Test Assignment
17 th week 5-6 Dec	Test, Assignment

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Govt College Balamunda (Haryana)

B.Com - III

Subject - Income Tax

Semester - V

Session - 2022-23

Name - Jaswant Singh

Week	Name of Topic
1 st week 16-20 August	Income Tax Introduction and Important Definitions.
2 nd week 22-27 August	Agricultural Income
3 rd week 29-3 Sept	Exemption from tax
4 th week 5-10 Sept.	Income from Salary.
5 th week 12-17 Sept	Income from Salaries (Retirement)
6 th week 19-24 Sept.	Income from House property.
7 th week 26-1 Oct.	Profit and Gains of Business or Profession
8 th week 3-8 Oct	Determination of Income of Certain Partners.
9 th week 10-15 Oct.	Depreciation and Investment Allowance
10 th week 17-22 Oct.	Capital Gains.
11 th week 24-29 Oct.	Income from other sources
12 th week 31-5 Nov.	Clubbing of incomes and deemed of incomes.
13 th week 7-12 Nov.	Set off and Carry Forward of Losses
14 th week 14-19 Nov.	Assessment I and Test I
15 th week 21-26 Nov.	Deduction To be made from Gross
16 th week 28-3 Dec	Total Income while computing Total Income.
17 th week 5-6 Dec	Assessment II and mock Test.

Jaswant

Govt. College Bulsand (Hisor)

Teacher - Jaswant Singh

Subject - (Human Resource management)

Class - B.Com - II

Week	Name of Topic
1 st week 16-20 August	Introduction of Human Resource management
2 nd week 22-27 August	Human Resource Planning.
3 rd week 29-3 Sept	Human Planning Process
4 th week 5-10 Sept.	Job Analysis
5 th week 12-17 Sept	Work Determination
6 th week 19-24 Sept.	Human Resources Recruitment Process.
7 th week 26-1 Oct.	Selection Process.
8 th week 3-8 Oct	Human Placement and Induction
9 th week 10-15 Oct.	Assignment I and II and Test.
10 th week 17-22 Oct.	Internal mobility - Promotion.
11 th week 24-29 Oct.	Demotion.
12 th week 31-5 Nov.	Transfer and Deputation Process
13 th week 7-12 Nov.	Training Process
14 th week 14-19 Nov.	on the Job Training and off the job Training.
15 th week 21-26 Nov.	Performance Appraisal and
16 th week 28-3 Dec	Potential Appraisal
17 th week 5-6 Dec	Revision and Mock Test.

Jaswant Singh

Govt College Baidamand Chaur

na- Jaiswant Singh

Subject - Auditing

Class - B.Com III

Week	Name of Topic
1 st week 16-20 August	Introduction of Auditing.
2 nd week 22-27 August	Object and Importance of Auditing.
3 rd week 29-3 Sept	Limitations and Challenges of Auditing.
4 th week 5-10 Sept.	Types of Auditing
5 th week 12-17 Sept	Auditing Process.
6 th week 19-24 Sept.	Auditing Programme.
7 th week 26-1 Oct.	Internal Control.
8 th week 3-8 Oct	Internal Audit and Internal Check.
9 th week 10-15 Oct.	Counting Checking
10 th week 17-22 Oct.	Vouching Checking
11 th week 24-29 Oct.	Verification of Assets.
12 th week 31-5 Nov.	Verification of Liabilities.
13 th week 7-12 Nov.	Company Auditor - Appointment, Powers
14 th week 14-19 Nov.	Duties and Liabilities.
15 th week 21-26 Nov.	Audit Reports, Investigation
16 th week 28-3 Dec	Auditing of E-commerce and Professional
17 th week 5-6 Dec	Conduct and Ethics with Assignment & Test

Jaiswant

Govt. College Balsamand (Hisar)

Name - Jaswant Singh

Class - B.Com III

Subjects - Goods and services Tax

Week	Name of Topic
1 st week 16-20 August	Tax structure in India
2 nd week 22-27 August	Overview of GST.
3 rd week 29-3 Sept	Administration of GST.
4 th week 5-10 Sept.	Taxable Event and Scope of Supply under GST
5 th week 12-17 Sept	levy and Connection of Tax
6 th week 19-24 Sept.	Small Taxable Persons - Exemptions & Composition.
7 th week 26-1 Oct.	Time Supply - (Assignment and Test)
8 th week 3-8 Oct	The Integrated Goods and Services Tax Act 2017
9 th week 10-15 Oct.	Nature of Supplies - Interstate and Intra State.
10 th week 17-22 Oct.	Place of Supply.
11 th week 24-29 Oct.	Value of Taxable Supply.
12 th week 31-5 Nov.	Input Tax Credit
13 th week 7-12 Nov.	Registration
14 th week 14-19 Nov.	Tax Invoice, Credit and debit notes.
15 th week 21-26 Nov.	Returns, Assessment and Audit.
16 th week 28-3 Dec	Payment of Tax
17 th week 5-6 Dec	Offences and Penalties.

Jaswant