

**Lesson Plan (2020-21)**

**Name of the Assistant/ Associate Professor: Isha Chaudhary**

**Class: B.COM. 3rd Sem**

**Subject: Business Regulatory Framework**

<b>Month</b>	<b>Topics</b>
November 2020	Indian Contract Act-An Introduction, Valid Contract and its elements, Proposal, Acceptance and Revocation, Contractual Capacity of Parties, Free Consent of Parties
December 2020	Lawful Consideration and Object, Performance of Contracts, Discharge of contracts, Contingent Contracts, Implied, Quasi or Constructive contracts
January 2021	Consequences of breach of contract, Contracts of Bailment and Pledge, Contracts of Indemnity and Guarantee
February 2021	Contracts of Agency, Consumer Protection Act, Sale of Goods Act, RTI Act, E-Governance, New Labor Laws, Haryana Right to Service Act

**Lesson Plan**

**Name of the Assistant/ Associate Professor: ISHA CHAUDHARY**

**Class and Section: B.COM. Ist Semester**

**Subject: BUSINESS MANAGEMENT**

<b>Month</b>	<b>Topics</b>
November 2020	Business – An Introduction, Scope of Business Activities, Management –An Introduction, Development of Management Thought
December 2020	Planning and Types of Plans, Organizing- Concept, Nature and Process, Forms of Organizational structure
January 2021	Staffing: Concept and Scope, Recruitment and Selection, Directing, Motivation
February 2021	Controlling: Concept, Process and Techniques, Management by Objectives, Management of Change

**Lesson Plan (2020-21)**

**Name of the Assistant/ Associate Professor: Isha Chaudhary**

**Class: B.COM. 5th Sem**

**Subject: Entrepreneurship and small-scale business**

<b>Month</b>	<b>Topics</b>
November 2020	Entrepreneur, Entrepreneurship, Entrepreneurship and environment, Small Business, Developing Entrepreneurial Competencies
December 2020	Promotion of Entrepreneurship, Entrepreneurial Motivation, Entrepreneurial opportunities
January 2021	Setting up a New Venture, Project Report, Market Survey
February 2021	Managerial roles in a small business, Production and Operations Management, Managing Business growth, Issues in small Business Marketing, Incentives and Subsidy, Institutional Support

**Lesson Plan (2020-21)**

**Name of the Assistant/ Associate Professor: Isha Chaudhary**

**Class and Section: B.COM. 5<sup>th</sup> Sem**

**Subject: Taxation Law-I**

<b>Month</b>	<b>Topics</b>
November 2020	Income Tax: Introduction and Important Definitions, Agricultural Income, Residence and Tax Liability
December 2020	Exemptions from Tax, Income from Salaries, Income from Salaries (Retirement)
January 2021	Income from House Property, Profits and Gains of Business and Profession
February 2021	Depreciation, Capital Gains, Income from Other Sources, Clubbing of Incomes and Set off of losses, Deductions to be made from GTI

**Lesson Plan (2020-21)**

**Name of the Assistant/ Associate Professor: Renu Gupta**

**Class and Section: B.COM. 3<sup>rd</sup> sem**

**Subject: Corporate Accounting-I**

<b>Month</b>	<b>Topics</b>
November 2020	Understanding of Accounting Standards, Issue of shares, Redemption of preference shares
December 2020	Issue of debentures, Redemption of debentures
January 2021	Valuation of goodwill, Valuation of shares
February 2021	Profit and loss before and after incorporation, Final Accounts of companies

**Lesson Plan (2020-21)**

**Name of the Assistant/ Associate Professor: Renu Gupta**

**Class and Section: B.COM. Ist sem**

**Subject: Financial Accounting-I**

<b>Month</b>	<b>Topics</b>
November 2020	Meaning and scope of Accounting, Basic accounting terms, Accounting Principles, Double entry system
December 2020	Recording of accounting transactions, Accounting for goods and service tax, Trial Balance, Capital and Revenue
January 2021	Depreciation-Provisions and reserve, Final Accounts, Final Accounts with adjustments, Errors and their rectification
February 2021	Accounts of Non-Profit organizations, Consignment Accounts

**Department of Commerce**  
**Lesson Plan of B.Com (Third Semester)**  
**E-Commerce**  
**Meenakshi**

<b>December</b>	
<b>Week 1</b>	Online payment mechanism
<b>Week 2</b>	Electronic payment system
<b>January</b>	
<b>Week 1</b>	Revision
<b>Week 2</b>	Payment gateway, Risk management option for E payment system
<b>Week 3</b>	Digital signature system
<b>Week 4</b>	Plastic money, Revision
<b>February</b>	
<b>Week 1</b>	Threats in E Commerce
<b>Week 2</b>	Security issues over the web
<b>Week 3</b>	Cyber law-IT Act 2000
<b>Week 4</b>	Revision

**Department of Commerce**  
**Lesson Plan of B.COM (Third Semester)**  
**Subject-Financial Market Operations**

<b>December</b>	
<b>Week 3</b>	SEBI-Roles, its power
<b>Week 4</b>	Objectives and Functions of SEBI
<b>January</b>	
<b>Week 1</b>	Investor protection, Redressal of Grievances
<b>Week 2</b>	Company law Board, SEBI and Investor protection
<b>Week 3</b>	Functionaries on Stock exchange-
<b>Week 4</b>	Functionaries on Stock exchange, Revision
<b>February</b>	
<b>Week 1</b>	Merchant Banking, Credit rating agency
<b>Week 2</b>	Development Banks
<b>Week 3</b>	Mutual Funds, Types and Sebi Guidelines
<b>Week 4</b>	Revision



**Department of Commerce**  
**Lesson Plan – COST ACCOUNTING**  
**Name of Assistant Professor-MEENAKSHI**

<b>December</b>	
<b>Week 3</b>	Methods of Wage Payment-Time Rate
<b>Week 4</b>	Piece rate and Incentives Scheme
<b>January</b>	
<b>Week 1</b>	Overhead Allocation and Apportionment
<b>Week 2</b>	Overhead Allocation and Apportionment
<b>Week 3</b>	Machine hour rate method
<b>Week 4</b>	Machine hour rate method, Revision
<b>February</b>	
<b>Week 1</b>	Unit or Output costing
<b>Week 2</b>	Unit or Output costing
<b>Week 3</b>	Unit or Output costing
<b>Week 4</b>	Revision

**Department of Commerce**

**Lesson Plan – COMPUTERISED ACCOUNTING SYSTEM**

**Name: Meenakshi**

<b>December</b>	
<b>Week 3</b>	Computerized Accounting System-Introduction
<b>Week 4</b>	Introduction of Tally ERP 9
<b>January</b>	
<b>Week 1</b>	Group, Ledger, Voucher entry& Budget creation
<b>Week 2</b>	Bill wise Accounting
<b>Week 3</b>	Inventory features &Order Processing
<b>Week 4</b>	Accounting and Inventory Reporting
<b>February</b>	
<b>Week 1</b>	Computation of Tax Liability
<b>Week 2</b>	Payroll-Salary Accounting
<b>Week 3</b>	Payroll-Income tax display
<b>Week 4</b>	Revision &Assignment