

Tau Devilal Govt College for Women, Murthal, Sonipat

Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: B.com 1st Semester

Session: 2023-2024

Subject: Financial Accounting

Sr. No.	Month	Topic
1	July- August, 2023	Introduction: Meaning, objectives, process, limitations and basic terms of Accounting; Indian Accounting Standards (IND AS) and IFRS, Accounting cycle, Journalizing, Posting and preparation of trial balance, Classification of error, location of error, Suspense Account., rectification of errors, Effect on profit.
2	September, 2023	Capital and Revenue Items; Reserves and Provisions; Measurement of Business Income and Revenue recognition, Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation Straight line method and Diminishing balance method, Change of method. Depreciation policy as per Indian Accounting Standard (IND AS-16)
3	October, 2023	Final Accounts with Adjustments: Manufacturing account, Trading and P & L A/c with adjustment entries. Accounting for Non-Profit Organizations: Preparation of Receipts & Payment Account and Income & Expenditure Account
4	November, 2023	Accounting for Partnership: Admission, Retirement and Dissolution of Partnership Firm. Insolvency of Partners (including Garner v/s Murray Rule).

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Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: B.com 3rd Semester

Session: 2023-2024

Subject: HRM

Sr. No.	Month	Topic
1	July- August, 2023	An Introduction to Human Resource Management: Definition, importance objectives and scope of Human Resource Management (HRM). Function of Human Resource Management: - Managerial and Operative Functions Qualifications and qualities of human resource manager in an organization, Evolution and Growth of Human Recourse Management (HRM) in India.
2	September, 2023	Recruitment Selection and Training: Recruitment: - Meaning, Steps in recruitment policy, sources, and modes of recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection procedure. Training: - Concept, Need, Methods and importance of Training
3	October, 2023	Wage and Wage Incentives: Wages: - Meaning, Objective and Theories of wages, methods of wage programme: - Time wages and Piece wages methods, Essentials of satisfactory wage policy Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives, Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system
4	November, 2023	Industrial Relations: Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation programme. Industrial Disputes Act, 1947.

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Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: B.com 3rd Semester

Session: 2023-2024

Subject: Fundamental of Insurance

Sr. No.	Month	Topic
1	July- August, 2023	Insurance: History and Development; Meaning; Importance and types of insurance; Nature; Main principles of insurance. IRDA and its functions.
2	September, 2023	Life Insurance: Main Elements, Importance, types of life Insurance Policies, Annuities, Premium Determination under life Insurance; Insurance providing agencies in India.
3	October, 2023	General Insurance, Marine Insurance; Main Elements, Marine Losses. Types of Marine Insurance policies. Fire Insurance; Elements, Premium Determination, Types of Policies. Important Provisions of Motor Insurance, Aircraft Insurance
4	November, 2023	Risk Management and Insurance: Concept and its classification, identification & evaluation of risk, process of risk management, risk control. Distribution channels in insurance business.

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Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: M.com 1st Semester

Session: 2023-2024

Subject: Research Methodology

Sr. No.	Month	Topic
1	August, 2023	Introduction- Scope and Application of Research, concepts and tools for business research, Research process, Research Design: exploratory research, descriptive research, diagnostic research, action research and experimental research. Case study
2	September, 2023	Collection of data: primary and secondary data; sources of secondary data: methods of collecting primary data - observation. experimentation, simulation. interviewing. mail survey, projective techniques, Socio-metric, focus group discussion and content analysis. Tools for data collection-schedule and questionnaire; measurement scales: pilot study and pre-testing questionnaire.
3	October, 2023	Sampling Fundamentals: Sample size determination, Sampling frame. Sampling design. Sampling techniques, Sampling and Non sampling errors. Law of large number and Centre limit theorem. Qualities of a good sampling design. Field Work: Nature of field work; field administration; Editing, classification, and codification of data.
4	November, 2023	Report writing: Types of reports; Planning report writing; research report formal: documentation footnotes and bibliography: writing the report and typing the report

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Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: B.com 2nd Semester

Session: 2023-2024

Subject: Financial Accounting

Sr. No.	Month	Topic
1	January, 2024	Accounting of Hire Purchase transactions, Journal entries and Ledger accounts in the books of hire vendors and hire purchaser for large value items including default and repossession. Accounting for Instalment Purchase System: Accounting entries in the books of the buyer and vendors, distinction between hire purchase system and instalment purchase system.
2	February, 2024	Lease: Concept and definition of terms as per AS-19, classification of lease, distinction between finance and operating lease. Royalty Accounts
3	March, 2024	Accounting for Inland Branches: Concept of terms as per AS-19, classification of lease, distinction between finance and operating lease. Royalty Accounts.
4	April, 2024	Joint-Venture Account: Accounting procedures: Joint Bank accounts, Records maintained by co-venture of all transaction and memorandum joint venture account. Consignment: Features. accounting treatment in the books of the consignor and consignee. Distinction between joint venture and consignment.

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Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: B.com 4th Semester

Session: 2023-2024

Subject: Marketing Management

Sr. No.	Month	Topic
1	January, 2024	Marketing: Introduction, nature, scope, importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance, and basis of market segmentation. Consumer Behaviour - Nature, Scope, Importance, Factors affecting buyer behaviour and market research process
2	February, 2024	Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Product Life cycle: - Stages of Product life cycle; factors affecting product life cycle. Branding and Trademark - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies.
3	March, 2024	Labelling and Packaging. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies. Distribution channels.
4	April, 2024	Advertising: Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Promotion- Personal selling and public relation. Sales Promotion: Importance, Methods, Functions and Publicity.

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Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: M.com 2nd Semester

Session: 2023-2024

Subject: HRM

Sr. No.	Month	Topic
1	January, 2024	Human Resource Management- An Introduction, Nature, Features, Scope, Objectives and importance of Human Resource Management; Functions of Human Resource Management- Managerial and Operative functions; Qualification and Qualities of Human Resource Manager in an Organisation; Evolution and growth of Human Resource Management in India, Recent Techniques in Human Resource Management (HRM).
2	February, 2024	Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M; Prerequisites of effective participation, Evaluation of the scheme of W.P.M., Essential features, Functions, and progress of Joint Management Councils in India, Causes of failure of Joint Management Councils.
3	March, 2024	Trade Unions: Concept, Need, Functions and Objectives of Trade Unions. Origin. Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India. Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.
4	April, 2024	Employee Morale: Concept. Nature and significance of morale, Determinants of morale and measurement of morale. Productivity: Concept and significance of productivity, Measurement of Productivity. Factors influencing Industrial productivity, measures to improve productivity and relationship between morale and productivity.

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Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: M.com 4th Semester

Session: 2023-2024

Subject: Principles of Banking and Insurance

Sr. No.	Month	Topic
1	January, 2024	Introduction to Indian Banking: Evolution, Concept, Nature, and Functions of banking. Structure and Genesis of the Indian Banking Industry. RBI: The Regulating Authority of Indian Banking; Commercial Banks: Meaning, functions, management, and investment policies of commercial banks; Present structure; E-banking and e-trading, recent developments in commercial banking. Development Banks: Concept, objectives, and functions of development banks: Operational and promotional activities of development banks: IFCI. ICICI. IDBI. IRBI. SIDI NABARD: State Development Banks. State Financial Corporations.
2	February, 2024	Reforms in the Banking Sector, Techniques and Tools of Risk management in Indian Banks, New Forms of Operations in Indian Banks, Assets and Liabilities Management, Non-Performing Assets (NPAs), Basel III: Implications for Indian Banking, Loans and Advances, Treasury and Funds Management in Indian Banking. Banker Customer Relationship, Emerging issues in Banking.
3	March, 2024	Introduction to Insurance: Meaning & Definition of insurance type. Evolution and Importance of Life & general Insurance. Role of Life Insurance & general Insurance in Pre & Post independent period - Government approach towards Insurance sector
4	April, 2024	General Insurance: Meaning, types, need, Scope, Principles, Functions of general Insurance. Organisation & Administration of general insurance in India. Life Insurance Meaning: Need & Principles of life insurance. Type of major policies. Working of life Insurance Corporation, Career options in insurance Business.

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Lesson Plan

Name of the Assistant Professor: Mr. Rohit Kumar

Class and Section: B.com 6th Semester

Session: 2023-2024

Subject: GST

Sr. No.	Month	Topic
1	January, 2024	Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax. Implementation of GST
2	February, 2024	Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017
3	March, 2024	Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST; Composition Levy scheme
4	April, 2024	Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes.