

Tau Devi Lal Govt. Post Graduate College for Women, Murthal (Sonapat)

Lesson Plan

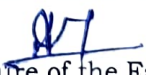
Name of the Faculty Dr. Rohit Kumar

Class and Section: B.COM I.S.T.

Session 2025-2026

Subject: Financial Accounting

Month	Topic
July	Financial Accounting: Concept, objectives & Scope; Accounting as an information system; Accounting principles: Concepts and Conventions; Double Entry System.
August	A brief overview of Accounting Standards in India; Financial Accounting standards; Concepts, benefits, procedure for issuing accounting standards in India, Journal, ledger & trial balance.
September	Capital & Revenue: Concept and classification of income; Expenditure; Receipts; provisions & reserves. Final account; Trading & profit and loss Account & balance sheet with adjustments.
October	A Accounting for non-profit organization; Royalty accounts, short-working, accounting treatment in case of strike & sub-lease, Branch accounts: dependent branch, debtor system, stock & debtor system; wholesale branch,
November	Final accounts. Hire purchase Concept, Features, preparation of accounts under Hire purchase system. Revision


Signature of the Faculty

Tau Devi Lal Govt. Post Graduate College for Women, Murthal (Sonapat)

Lesson Plan

Name of the Faculty Dr. Rohit Kumar
Class and Section: B.COM IInd
Session 2025-2026
Subject: Micro Economics

Month	Topic
July	Introduction of Micro-Economics, Scope & method of economics, The concept of demand and elasticity of demand & supply; Demand Curves; Individual's curve, market demand curve. Movements along versus shifts in the demand curve. Elasticity of demand; price, income and cross.
August	Consumer Behavior; Notion of indifference and preference. Indifference curve analysis of consumer behavior, consumer's equilibrium (necessary & sufficient condition). Consumer surplus. Indifference curves as an analytical tool (cash-subsidy v/s kind subsidy). Revealed preference theory.
September	Perfect Competition; Assumptions, price & Output decisions. Equilibrium of the firm & the industry in the short and the long runs, including industry's long run supply, difference between accounting & economic profits, producer surplus.
October	Monopoly and monopolistic Competition assumptions, price & Output determination through production; Fixed and variable inputs, production function, total, average & marginal products, law of variable proportions. Linear homogeneous production function. production isoquants.
November	Marginal Rate of technical Substitution, Economic region of production, optimal combination of resources, the expansion path, isoclines, return to scale. Revision


Signature of the Faculty

Tau Devi Lal Govt. Post Graduate College for Women, Murthal (Sonapat)

Lesson Plan

Name of the Faculty Dr. Rohit Kumar
 Class and Section: B. Com. (F)
 Session 2025 - 2026
 Subject: E.S.B.

Month	Topic
July	Unit-I → Entrepreneur: Concept and types of entrepreneur. Entrepreneurship: concept, determinants, importance and issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to enterprise and in relation to Economy. Entrepreneurship as a interactive process between individual and environment. Small business as the seedbed of entrepreneurship.
August	Unit-II → opportunity scouting & idea generation: role of creativity & innovation & business research. Sources of business ideas, entrepreneurship opportunities in contemporary business environment. The process of setting up a small business: preliminary screening & aspects of detailed study of feasibility of business idea; Elaboration of business plan and report on experiential learning of successful / unsuccessful entrepreneurs.
September	Unit-III → Managerial roles & functions in a small business. Designing & redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impacting on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. crises in business growth.
October	Unit-IV → Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.
November	The contemporary perspectives on Infrastructure Development, Product & Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal Monetary Incentives, National, state level & grass root level financial & non-financial institutions in support of small business development.


 Signature of the Faculty

Tau Devi Lal Govt. Post Graduate College for Women, Murthal (Sonapat)

Lesson Plan

Name of the Faculty .. Dr. Rohit Kumar

Class and Section: .. M. Com (P)

Session .. 2025 - 26

Subject: .. Research Methodology

Month	Topic
July	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.
August	Case study. 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.
September	Tools for data collection - schedule and questionnaire; measurement scales; pilot study and pre-testing questionnaire. Sampling Fundamentals: sample size determination, sampling frame, sampling design, sampling techniques
October	, sampling and Non-sampling errors, Law of large number and central limit theorem, Qualities of a good sampling design. Field work: Nature of field work; field administration; editing, classification and codification of data.
November	Report writing: Types of reports; Planning report writing; research report format; documentation - footnotes and bibliography; revising the report and typing the report. Revision


Signature of the Faculty

Tau Devi Lal Govt. Post Graduate College for Women, Murthal (Sonapat)

Lesson Plan

Name of the Faculty Dr. Rohit Kumari

Class and Section: M.COM (F)

Session 2025-2026

Subject: Advertising and Sales Management

Month	Topic
July	Unit-I - Advertising; Concepts, Types, Forms & importance. Role of advertising in the Marketing process: legal Ethical and social aspects of advertising; Theory of Cognitive Dissonance and cues for advertising strategies; Concepts of STP.
August	Unit-II - Advertising programme- Message, Headlines, copy, Logo, Illustration, Appeal, Layout Campaign planning, Role of creativity in advertising, Views of advertising authorities on copy-writing; Media Mix; Budgeting; Measurement of
September	advertising. Unit-III - Advertising Agency - types, Functions, selection criteria, organizational structure, Compensation & appraisal, client-agency & media agency relationships; History & current scenario of advertising agencies
October	in India. Unit-IV - personal-selling; Meaning; objective; theories of selling: personal-selling process; size of sales force; social & ethical responsibilities in sale management; Compensation and motivation. Dealing with competition: Forces.
November	Unit-V - Identifying competitors, Analyzing competitors, competitive strategies, Balancing customers & competitors orientations. Sales meetings; sales contests; Sales quotas; Sales territories; evaluating & controlling the sales personnel; analysis of sales, costs & profitability - Revision


Signature of the Faculty