



RAJIV GANDHI GOVT. COLLEGE FOR WOMEN BHIWANI  
HANSI ROAD, BHIWANI-127021 (HARYANA)

AISHE Code:- C-28016  
Website:- [www.gcwbhiwani.ac.in](http://www.gcwbhiwani.ac.in)

Phone N01664-255118  
Email:- [gcwbhiwani@gmail.com](mailto:gcwbhiwani@gmail.com)

**LESSON PLAN**

**SESSION 2023-24 (EVEN SEM)**

**DEPARTMENT- COMMERCE**

**NAME OF FACULTY- ASHA**

**CLASS-B.COM II (SEM 04)**

**SUBJECT- CORPORATE LAW**

FEBUARY 2024	
WEEK 1	Meaning ,characteristics ,advantages and disadvantages of company incorporation
WEEK 2	lifting of corporate veil, private company; meaning and characteristics
WEEK 3	advantages and disadvantages of private company, privileges of private company
WEEK 4	conversion of private into public and vice-versa ,types of companies
MARCH 2024	
WEEK 1	Promotion and incorporation of companies, oral test
WEEK 2	Memorandum of association, articles of association
WEEK 3	Share capital, written test of unit 1
WEEK 4	Members and shareholders
APRIL 2024	
WEEK 1	Borrowing powers, directors powers and legal positions
WEEK 2	Shares and stocks, share certificate, share warrant
Week 3	Company meetings, quorum and voting powers
Week 4	Resolutions and meetings, case studies

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**LESSON PLAN**

**SESSION 2023-24 (EVEN SEM)**

**DEPARTMENT- COMMERCE**

**NAME OF FACULTY- ASHA**

**CLASS- B.COM 3<sup>RD</sup> (6<sup>TH</sup> SEM)**

**SUBJECT- FINANCIAL MARKET OPERTIONS**

FEBUARY 2024	
WEEK 1	Indian money market, features ,functions and components
WEEK 2	Recent trends in Indian money market
WEEK 3	Main players in Indian capital market, current issues
WEEK 4	SEBI- scope and functions
MARCH 2024	
WEEK 1	Investors protection , oral test
WEEK 2	Company law board ,press remedy through courts
WEEK 3	Brokers, sub brokers, portfolio consultants
WEEK 4	Institutional investors , depository
APRIL 2024	
WEEK 1	Financial services, merchant banking
WEEK 2	Role of development financial institutions in india.
WEEK 3	IFCI, IDBI, IIBI, SIDBI, IDFCI, EXIM, NABARD, ICICI
WEEK 4	Written test and presentations.

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LESSON PLAN  
SESSION 2023-24 (EVEN SEM)  
DEPARTMENT- COMMERCE  
NAME OF FACULTY- ASHA

CLASS- M.COM (PREVIOUS) SUBJECT- FINANCIAL MANAGEMENT

FEBRUARY 2024	
WEEK 1	Financial management: nature, scope and objectives, interface between finance and other business functions
WEEK 2	Sources of finance, financial planning
WEEK 3	Capitalization – over and under, causes and remedies
WEEK 4	Time value of money, practical applications
MARCH 2024	
WEEK 1	Capital budgeting: nature, process, techniques and applications
WEEK 2	Capital structure decisions and theories
WEEK 3	Capital rationing and various approaches
WEEK 4	Concepts and cost of capital, CAPM approach
APRIL 2024	
WEEK 1	Dividend decisions and various models
WEEK 2	Working capital management
WEEK 3	Cash, receivable and inventory management
WEEK 4	Written test and presentations.

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LESSON PLAN

SESSION 2023-24 (EVEN SEM)

DEPARTMENT- COMMERCE

NAME OF FACULTY- SEEMA BUMRA

CLASS- M.COM (P)

SUBJECT- QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

FEBRUARY 2024	
WEEK 1	An Introduction to Decision Making and Quantitative Techniques, Process of Decision Making, Models and Modelling in OR, Introduction to Mean, Mode, Median, S.D. (Basic) Role, Functions. Scope and Limitations of Quantitative Techniques in Business and Industry Correlation Analysis: Simple and Partial Correlation Correlation Analysis: Multiple Correlation Regression Analysis: Simple, Partial and Multiple Regression
WEEK 2	
WEEK 3	
WEEK 4	
MARCH 2024	
WEEK 1	Statistical Inference: Theory of Testing of Hypothesis;
WEEK 2	Statistic and Parameter; Statistical Hypothesis; Tests of Significance, Types of Errors in Testing of Hypothesis
WEEK 3	Level of Significance; Confidence Limits, One Tailed and Two Tailed Tests Standard Error and its Utility, Degrees of Freedom. . Critical Value. Acceptance and Rejection Regions. Procedure for Hypothesis Testing, Sampling tests - Large and small Sample tests - Z-Test, T-Test
WEEK 4	
APRIL 2024	
WEEK 1	An introduction to Non Parametric Test. Assumptions Techniques of Analysis of Variance, One way classification ,Two way classification Sign test for Paired Observations, Wilcoxon Signed Rank Test ,Wald-Wolfo-Witz Test, Kruskal Wallis-Test The Mann-Whitney-U-Test Association Attributes: Criterion of Independence, Consistency of data X <sup>2</sup> - Test: Conditions for apply $\chi^2$ - Test Yate's correction Uses of X <sup>2</sup> Test, Additive Property of X <sup>2</sup> . Misuse of Chi-Square Test and its limitations.
WEEK 2	
WEEK 3	
WEEK 4	

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LESSON PLAN

SESSION 2023-24 (EVEN SEM)

DEPARTMENT- COMMERCE

NAME OF FACULTY- SEEMA BUMRA

CLASS – B.COM III

SUBJECT- GOODS & SERVICE TAX

FEBUARY 2024	
WEEK 1	Introduction: Salient features of GST,
WEEK 2	GST Rates Rationale for GST,
WEEK 3	Structure of GST (SGST, CGST, UTGST & IGST) Written Test
WEEK 4	GST Registration: Compulsory Registration
MARCH 2024	
WEEK 1	Deemed Registration, Principles and Provisions of GST, Special provisions for casual taxable persons and non-resident taxable persons,
WEEK 2	Special Provisions: Taxability of E-Commerce, E-way Bills, Written Test
WEEK 3	Offences and Penalties, Exempted Goods and Services
WEEK 4	Levy and Collection of GST: Place of Supply: Within State, Interstate
APRIL 2024	
WEEK 1	Import and Export; Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses. Written Test
WEEK 2	Assessment Procedures: Simple Illustrations on Calculation of GST,
WEEK 3	Payment of GST, Procedure for Refund Of GST
WEEK 4	Presentation & Revision

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**LESSON PLAN**

**SESSION 2023-24 (EVEN SEM)**

**DEPARTMENT- COMMERCE**

**NAME OF FACULTY- SEEMA BUMRA**

**CLASS- M.COM(F) SEM 04      SUBJECT- BUSINESS ETHICS AND CORPORATE GOVERNANCE**

FEBRUARY 2024	
WEEK 1	Corporate governance – meaning and significance, emergence of corporate governance, Developments in India
WEEK 2	Regulatory Framework of Corporate governance in India, SEBI Guidelines on Corporate Governance
WEEK 3	Reforms in the Companies Act Corporate Management vs. Governance
WEEK 4	Internal constituents of Corporate Governance Key Managerial Personnel Qualities of a Chairman, Power, Responsibilities and Duties of a Chairman.
MARCH 2024	
WEEK 1	Chief Executive Officer, Role and Responsibilities of the CEO
WEEK 2	Business Ethics Nature, Scope, Objectives and Importance of Business Ethics
WEEK 3	Factors Influencing Business Ethics Arguments for and Against Business Ethics I
WEEK 4	Indian Models of Business Ethics Ethical Principles in Business
APRIL 2024	
WEEK 1	Ethics in finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management
WEEK 2	Corporate Culture and Business ethics, Dimensions of pollution and resources Depletion,
WEEK 3	Contemporary issues in Business Ethics
WEEK 4	Written test and presentations.  Revision

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LESSON PLAN

SESSION 2023-24 (EVEN SEM)

DEPARTMENT- COMMERCE

NAME OF FACULTY- SUMAN

CLASS- B.COM II SEM 04

SUBJECT-CORPORATE ACCOUNTING-II

FEBRUARY 2024	
WEEK 1	Provisions of Accounting Standard: 14 (ICAI): Internal Reconstruction;
WEEK 2	-----DO----- Written test
WEEK 3	External Reconstruction in the nature of merger and purchase. (Simple problems only); Financial reporting for financial institutions
WEEK 4	-----DO-----Written test
MARCH 2024	
WEEK 1	Provisions of Accounting Standard: 21 (ICAI):
WEEK 2	Accounts of Holding Companies, Consolidated Balance Sheet (Simple problems only).
WEEK 3	-----DO-----
WEEK 4	Final Accounts of Banking Companies.
APRIL 2024	
WEEK 1	Liquidation of a company Understanding of International Financial Reporting Standards (IFS)
WEEK 2	Presentation
WEEK 3	Revision
WEEK 4	



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**SESSION 2023-24 (EVEN SEM)**

**DEPARTMENT- COMMERCE**

**NAME OF FACULTY- SUMAN**

**CLASS- M.COM (F) SEM 04**

**SUBJECT- INTERNATIONAL FINANCIAL MANAGEMENT**

FEBRUARY 2024 WEEK 1 WEEK 2 WEEK 3 WEEK 4	Multinational Corporation , Steps in Internationalization An overview of International Financial Management, Finance Function in Multinational Firm, written test International Monetary System: Exchange Rate Agreement ,IMF and International Liquidity, Forms of International Financial Flows, Structure of Balance of Payments: Equilibrium, Disequilibrium and Adjustment ,written Test
MARCH 2024 WEEK 1 WEEK 2 WEEK 3 WEEK 4	Foreign Exchange Market: Spot Exchange Market, Participants in Foreign Exchange Market Exchange Rate Quotations, Forward Rate and Forward Market ,Purchasing Power Parity Relationship, Written Test Interest Rate Parity Relationship, Currency Futures, Currency Options Currency Swaps, Exchange Rate Exposure: Concept and Types Exchange Risk Management, Raising Funds from International Market Cost of Capital for MNCs, Revision
APRIL 2024 WEEK 1 WEEK 2 WEEK 3 WEEK 4	Capital Budgeting for Multinationals, Working Capital Management for MNCs Corporate Governance around the World Theory. Presentation Revision





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LESSON PLAN  
SESSION 2023-24 (EVEN SEM)

DEPARTMENT- COMMERCE

NAME OF FACULTY ISHA CHAUDHARY

SUBJECT Business Communication.

FEBRUARY 2024

WEEK 1

Basics of Communication

WEEK 2

Seven C's of Effective Communi-  
cation, Barriers of Miscommunication.

WEEK 3

Ethical context of Communication,  
Business Communication of WorkPlace

WEEK 4

E-Mailing, Books News  
Letter

MARCH 2024

WEEK 1

Persuasive Written Communication  
, Memos or Memorandum

WEEK 2

Notice, Agenda and Minutes of  
Meeting, Report Writing

WEEK 3

Abstracts, Summaries and  
Proposals, Reading Skills

APRIL 2024

WEEK 1

Listening skills

WEEK 2

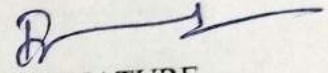
Note Making

WEEK 3

Persuasive Speaking

WEEK 4

Body, Language, Gestures



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(PSHA CHAUDHARY)



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LESSON PLAN  
SESSION 2023-24 (EVEN SEM)

DEPARTMENT- COMMERCE

NAME OF FACULTY ISHA CHAUDHARY

SUBJECT Entrepreneurship + Small Scale Business.

FEBRUARY 2024

WEEK 1

Entrepreneur, Entrepreneur-  
ship

WEEK 2

Dimensions of Entrepreneurship

WEEK 3

Developing of Entrepreneurial  
competencies

WEEK 4

Business Idea: Sources and  
testing of Feasibility

MARCH 2024

WEEK 1

Creativity, Innovation and  
Entrepreneurship

WEEK 2

Entrepreneurship and Environment,  
Business Plan

WEEK 3

Project Report and Appraisal, Support  
and Sustainability of Entrepreneurship

APRIL 2024

WEEK 1

Institutional Support

WEEK 2

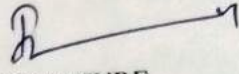
Institutional Support,  
Entrepreneurial Mobility

WEEK 3

Entrepreneurial Mobility

WEEK 4

Functional Plan and  
Contingency Planning

  
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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24 (odd)

Name of Subject Incharge Import-export Documentation (subject name)

Class M.Com. 2nd Sem.

Subject Import-export Documentation

Month & Year	Topics
August	An overview of legal framework, Foreign Trade (development & Regulation) 1972, FEMA, Customs Act, export sale. Contract, Incoterms
September	Rationale of documents, functions of export documents, legal regulatory documents, documents of claiming. Incoterms, Import documents
October	EDI, Value added networks, export order, Pre-shipment, Inspection
November	Export Promotion Councils & Commodity Board, Technical & Specialized Service Assistance. Export Finance, (Pre-shipment, Post-shipment)

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Lesson Plan

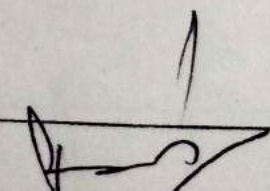
Session 23-24 (odd sem)

Name of Subject Incharge Preeti

Class B2 com 3rd sem.

Subject HRM.

Month & Year	Topics
August	An Introduction to HRM, Functions of HRM, Qualities of HR Manager, Growth of HRM.
September	Recruitment, (Meaning, Sources, Modes of Recruitment, Selection, Training, Methods of Training)
October	Wage & Wage Incentive; Method of Wage Programme, *
November	Industrial Relations, Industrial unrest, Impact of Industrial unrest, Preventive & Curative Methods.

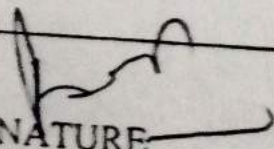
  
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Name of Subject Incharge Preeti

Class B.Com 2nd sem (H.D)

Subject E-Commerce

Month & Year	Topics
August.	Introduction to e-commerce e-commerce Models, Application of e-commerce.
September	Introduction to Internet, Mobile Commerce (Uses & Applications)
October.	Online Payment Mechanism. (Payment gateway, Debit card, Credit card, Smart card) Digital signature
November.	Threats in e-commerce & E-Security Cyber law, (IT Act 2008), e-governance.

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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 23-24 (even Semester)

Name of Subject Incharge Preeti

Class B Com 4<sup>th</sup> sem (A, B)

Subject Business Statistics

Month & Year	Topics
February	Introduction of Statistics, Statistical data Presentation of data:
March	Central Tendency and Partition values Dispersion - Concept & its absolute as well as relative measures, Correlation, Regression.
April	Time Series, Index Number, Probability - I, and Probability II. Probability distribution [Binomial, Poisson, Normal Distribution]



RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 23-24 (even semester)

Name of Subject Incharge Preeti

Class Bcom 4<sup>th</sup> sem (A, B)

Subject Business Statistics

Month & Year	Topics
February	Introduction of Statistics, Statistical data Presentation of data:
March	Central Tendency and Partition values Dispersion - Concept & its absolute as well as relative measures, Correlation; Regression.
April	Time Series, Index Number, Probability - I, and Probability II. Probability distribution [Binomial, Poisson, Normal Distribution]

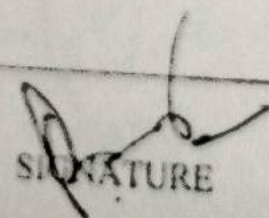
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Name of Subject Incharge Prachi

Class M.Com V Sem.

Subject International Marketing

Month & Year	Topics
February	International Marketing (Meaning & scope, objectives, challenges, opportunities, underlying forces, Mode of entry in International Market, Export Marketing)
March.	Export incentives, Arranging finance for export, Financial & fiscal incentives. Foreign exchange policy by EXIM & F&I.
April.	International Business disputes, legal & ethical issues in International Marketing, Export support institutions, MIS, Marketing Research (Concept, need, Approaches, scope).

  
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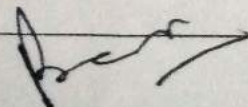
Session 2023-24.

Name of Subject Incharge Preeti

Class M-com 2nd sem.

Subject Business environment & legal issues

Month & Year	Topics
February	Business environment - Concept, nature & its elements, environmental scanning & forecasting, economic planning
March	Economic Policies (Monetary, fiscal, Industrial, Industrial Licensing Policy, FDI), Competition Policy & Act 2002.
April	Consumer Protection Act, Environmental Protection Act, RTI, FEMA, SSI & its Industrial sickness.

  
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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 23-24 (even semester)

Name of Subject Incharge Preethi

Class B-Com 6th sem (A, B)

Subject GST

Month & Year	Topics
February	salient features of GST, GST Rates, Structure of GST (SGST, CGST, UTGST, IGST)
March	Compulsory and Deemed Registration, Principles & Provisions of GST, Special Provisions, Taxability of E-commerce, E-way Bills, Offences, Penalties, Intempted goods & services
April	Place of supply, Valuation of GST, Calculation of GST, Payment, Procedure & its refund.

RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24 (odd sem)

Name of Subject Incharge ASHA

Class B.Com III<sup>rd</sup> (5<sup>th</sup> sem) (5<sup>th</sup> sem)

Subject Retail Management

Month & Year	Topics
<p>August</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Nature, scope &amp; importance of Retailing.</p> <p>Growth, Present of retailing, Career option.</p> <p>Technology Induction, Types of Retailing.</p> <p>Retailing stores, Retailing formats</p>
<p>September</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Cash &amp; Carry business, Retailing Model</p> <p>wheel of Retailing, Retailing life cycle.</p> <p>Cooperation &amp; Conflict with others</p> <p>Revision.</p>
<p>October</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Management of Retailing operation</p> <p>Retailing management, The total</p> <p>performance model. Strategic Retail</p> <p>Management process &amp; Revision.</p>
<p>November</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Retail Planning : importance, Process</p> <p>Developing Retailing strategies</p> <p>Objectives, Pricing &amp; location strategies</p> <p>Revision</p>
<p>December</p> <p>1st week</p>	<p>Presentation &amp; Revision</p>

RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24 (odd sem)

Name of Subject Incharge Ms. ASHA

Class B.Com II (3<sup>rd</sup> sem)

Subject Business Regulatory framework

Month & Year	Topics
<p>August</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Indian Contract Act, Valid contract &amp; Elements</p> <p>Proposal, Acceptance, Contractual Capacity</p> <p>free consent, lawful consideration</p> <p>Performance and Discharge of contracts</p>
<p>September</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Contingent contracts, implied, Quasi contracts</p> <p>Breach of contract, Bailment</p> <p>Pledge, contract of Indemnity</p> <p>Revision.</p>
<p>October</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Consumer protection Act- 1986, Sale of goods</p> <p>Contract of sale, Conditions and warranties</p> <p>Transfer of property, performance of contract</p> <p>Unpaid seller, Breach of contract suits.</p> <p>&amp; Revision.</p>
<p>November</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Rights to Information Act, 2005.</p> <p>E- Governance, Harayana Right to service Act</p> <p>New Labour Rules</p> <p>Presentation.</p>
<p>December</p> <p>1st week</p>	<p>Revision &amp; Test.</p>

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Name of Subject Incharge Ms. ASHA

Class B.Com III (5th sem)

Subject Management Accounting

Month & Year	Topics
<p>August</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Nature and scope of management Accounting</p> <p>Significance, limitations, Techniques</p> <p>financial Aking vs Cost Accounting, Management</p> <p>Accountant Position and Role, Essential Qualities</p>
<p>September</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>value chain Analysis, Activity based Aking,</p> <p>Balanced scorecard, elements advantages</p> <p>and disadvantages,</p> <p>CVP Analysis,</p> <p>Revision.</p>
<p>October</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Standard Costing - Concept, Advantages,</p> <p>Types of standards, Variance Analysis:</p> <p>material, labour, overhead, managerial</p> <p>uses of variances.</p> <p>Transfer pricing - concepts and methods</p>
<p>November</p> <p>1st week</p> <p>2nd "</p> <p>3rd "</p> <p>4th "</p>	<p>Responsibility Aking</p> <p>Total Quality management: meaning,</p> <p>Definition, Advantages, Primary Elements</p> <p>of TQM, Deming's 14 Points for TQM.</p>
<p>December</p> <p>1st week.</p>	<p>Revision.</p>



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LESSON PLAN  
SESSION 2023-24 (EVEN SEM)

DEPARTMENT- COMMERCE

NAME OF FACULTY ISHA CHAUDHARY

SUBJECT Marketing Management

FEBRUARY 2024

WEEK 1

Marketing : An Introduction,  
Marketing Concept

WEEK 2

Market Segmentation

WEEK 3

Consumer Behaviour

WEEK 4

Product Planning and  
Development

MARCH 2024

WEEK 1

Development of New Product,  
Product life cycle

WEEK 2

Branding, Product

Pricing

WEEK 3

Advertising, Advertising  
Media



APRIL 2024

WEEK 1

Evaluation of Advertising

Effectiveness

WEEK 2

Sales Promotion

WEEK 3

Publicity and Public

Relations

WEEK 4

E - Marketing



SIGNATURE

(ISHA CHAUDHARY)

RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24

Name of Subject Incharge M. S. S. S. S.

Class B.Com 3rd sem.

Subject Corporate Accounting-I

Month & Year	Topics
August	Understanding of ICAI, share capital Meaning, Types, Accounting treatment of issue, forfeiture & Reissue of shares Buy back of equity, sweat shares.
September	Debentures, Meaning, Types, Issue & Redemption of Debentures
October	Valuation of goodwill, Meaning, objectives, Valuation of shares, Meaning, Debentures (types, issue & Redemption of shares & Debentures)
November	P&L before & after Incorporation, Final accounts of Companies

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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

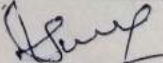
Session 2023-24

Name of Subject Incharge Mr. Sunil

Class B.Com 5th sem.

Subject Cost Accounting - I

Month & Year	Topics
August	Cost Accounting (Meaning, features, Scope, Techniques, Methods, objectives, Importance, Limitations, Cost Centre, Profit Centre).
September	Material Control (Meaning & objectives, Material Control, Purchase procedure, fixation of Inventory level - Reorder level, Minimum level, Maximum level, EOQ).
October	Labour cost control :- Importance, Method of time-keeping & Time Booking, Treatment & Control of Labour turnover, Idle time, Overtime, Time wage system, Piece Wage system.
November	Overheads (Basics of overheads, Types, Classification, Allocation & Apportionment, Absorption).

  
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Name of Subject Incharge Ms. Sushil,  
Session 2022-23

Class M.Com I Sem.

Subject Business Economics

Month & Year	Topics
August	Definition, Nature, Scope & Application of Business Economics, Objectives of Business firm, Profit & Wealth Maximization
September	Analysis of Demand & Demand Forecasting, Types of Demand Determinants of Demand, Law of Demand, Elasticity.
October	Production Analysis / Law of Production Law of Return to Scale, Production Function, Law of Diminishing Marginal Return.
November	Market & its Structure. (Price Determination under Perfect Monopolistic, Monopoly, Oligopoly).

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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24

Name of Subject Incharge Mr. Sunil Kumar

Class B.Com 6th sem

Subject Cost Accounting II

Month & Year	Topics
Feb	Process Costing (Meaning, Uses, Proportion of Process A/c) Treatment of Normal Wastage, Abnormal wastage opening & closing, Stock, Joint & By products.
March.	Contract Costing, (Meaning, features, Proportion of Contract A/c), Job's Batch Costing, Escalation clause.
April	Budgetary Control (Meaning, Asatool, types, forecasting Installation of Budgetary Control system) Performance of Zero based budgeting
May.	Marginal Costing, Absorption Costing, Marginal Cost.

Sunil Kumar  
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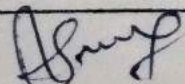
Session 2023-24.

Name of Subject Incharge Mr. Sunil Kumar

Class B.com 4th sem.

Subject Business Ethics

Month & Year	Topics
Feb.	Business Ethics (Meaning nature, Importance, linkage of Stakeholders relationship, Social Responsibility of Corporate governance.)
March.	Emerging Business ethics (Issues Institutionalization, Organizational factors (Corporate values, Culture, relationship))
April.	Implementing Business Ethics (developing an effective ethical program, Implementing & Auditing ethical program,
May	Business Sustainability (ethical & Social responsibility dimensions) understanding techniques of moral reasoning & Argumentation.



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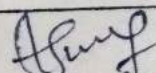
Session 2023-24

Name of Subject Incharge Ms. Sunil Kumar

Class B.COM 4th Sem.

Subject Banking & Banking Law.

Month & Year	Topics
Feb.	Definition of Bank, Commercial Bank [Importance, functions, NPA, Structure of Commercial Bank], Credit Creation
March	RRB's, Cooperative Banking in India, RBI [function, regulation and Control of credit, Monetary Policy]
April	Determination of Regulation of Interest Rates in India, Banker's obligation, Relationship, types, Joint Stock Company, clubs, Partnership firm etc.
May	Negotiable Instruments [definition, features holder & holder in due course, right & liabilities of parties for N-Instruments, Endorsement in detail.

  
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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24

Name of Subject Incharge Ms. Sural Kumar

Class MCOM 2nd sem.

Subject Advanced Cost Accounting

Month & Year	Topics
Feb.	Material Inventory system - [turnover of material, stock Audit, ABC Analysis, Material Productivity, Specific Incentive Plan etc.] Labour - Advanced
March.	Overheads [types & its distributions] Process Costing, Job Costing, Contract Costing, Batch, Unit Costing
April.	Budgetary Control, [Preparation of Cash Budget, flexible budget, Master Budget. Cost rates, Zero base Budgeting, Performance Budgeting,
May.	Uniform Costing & Inter-firm Comparison Presentation of Cost Information; Costing Reports, Cost reduction programmes, Cost Audit [in detail].

  
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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24

Name of Subject Incharge GORAV

Class B.com I year (I Semester, Section A & B)

Subject Financial Accounting-I

Month & Year	Topics
Aug 2023	Accounting as a language of Business Basic Accounting Terms, Accounting Principles
Sept 2023	Depreciation: Straight line Method, written Down value Method, Change in method of Depreciation, Rectification of Errors (one sided Errors)
Oct 2023	Rectification of Errors (Two sided Errors) Final Accounts with Adjustment Practicals
Nov 2023	Consignment Accounts: Meaning, Accounting Treatment in Consignor & consignee Books Inventory Accounts of Non-corporate Accounts for Non-Profit organisation Receipts & Payments Accounts, Income & Expenditure Accounts

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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24

Name of Subject Incharge GORAV

Class B.Com III Year (5th Semester) (Section A & B)

Subject Income Tax Law - I

Month & Year	Topics
August 2023	Introduction to Income Tax Act, Basics Residential Status Agricultural Income Income Exempted from tax.
Sept 2023	Income From Salary Allowances, Perquisites, Practical Income from Salary - Retirement Benefits Gratuity, Commuted Pension, Compensation on Retrenchment
Oct 2023	Income from House Property Let out and self occupied house Income from Business & Profession Depreciation, Capital Gain
Nov 2023	Income from other sources, Deemed Incomes Clubbing of Income Set off and Carry forward of losses Deduction u/s 80C to 80U

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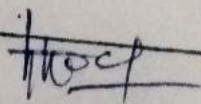
Session 2023-24

Name of Subject Incharge GIDRAV

Class B.Com I Year (II Semester, Section A & B)

Subject Financial Accounting - II

Month & Year	Topics
Feb. 2024	Hire Purchase System: Accounting for Hire purchase, Journal Entries, Ledger Accounts Goods of Large value
March 2024 →	Goods of small value Installment Payment System
March 2024 →	Royalty Accounts: meaning, Types of Royalties, Basis of Royalty, Accounting Entries
April 2024 →	Dissolution of Partnership firm - Insolvency of Partners (including Garner vs. Murray rule), Gradual Realization & Piecemeal Distribution
	Amalgamation & Sale of Partnership firms Joint Venture Accounts Branch Accounts
April 2024 (Week)	Insolvency Accounts for non-Corporate Entities - Statement of Affairs as on date of order.

  
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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24

Name of Subject Incharge GORAV

Class VI Sem (P) (II Semester)

Subject Quantitative Techniques & Data Analytics

Month & Year	Topics
Feb. 2024	Introduction to Decision making and OT, Process of DM, Role, function, Scope, limitation of OT, Linear programming, formulation, Assumption and Soln of L.P., Simplex method, Solution of maximisation and minimisation problem
March 2024	Sampling Techniques - Probability and Non Probability, Sampling method - Simple, stratified, cluster, multistage and systematic sampling, mean, SD, Standard error, Degree of freedom, Critical value, Introduction to Hypothesis Test and Non parametric Test, Role of Hypothesis in Decision making
April 2024	An Introduction to Non Parametric Test, Assumptions Sign Test, sign test for paired observations, Wilcoxon signed rank tests, Wald Wolfowitz Run test, The Mann - Whitney - U - Test, Kruskal Wallis H - Test
May 2024	Time Series analysis - trend and Seasonal variations & business forecasting, Overview of data analytics, type, characteristics, advantage in DM, Data entry, Data Screening, Descriptive Statistics in Excel, Hypo. Testing using excel, t-test, ANOVA, Correlation and Regression, Cross Tabulation, Data Validation

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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-24

Name of Subject Incharge GORAV

Class M.Com(F) (IV Semester)

Subject Business Ethics & Corporate Governance

Month & Year	Topics
Feb 2024	Corporate Governance - Meaning and Significance Emergence of Corporate Governance Developments in India. Regulatory Framework of Corporate Governance SEBI Guidelines on Corporate Governance Reforms in the Companies Act
March 2024	Corporate Management vs. Governance Internal Constituents of Corporate Governance Key Managerial Personnel Qualities of a Chairman. Power, Responsibility and Duties of a Chairman. Chief Executive Officers, Role and Responsibility
April 2024	Business Ethics Nature, Scope, Objectives Factor Influencing Business Ethics Arguments for and Against Business Ethics Indian Models of Business Ethics Ethical Principal in Business
May 2024	Ethics in Finance, Ethics in HRM. Ethics in Marketing, Ethics in Production and Operation Management Corporate Culture and Business Ethics Dimensions of Pollution and Resources Depletion Contemporary issues in Business Ethics

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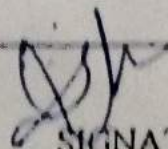
Session 2023-2024

Name of Subject Incharge Mrs. Shikha

Class B.C.E.T. 5<sup>th</sup> Sem (Sec A+B)

Subject Advertising and Sales Management

Month & Year	Topics
Sep, 2023	<ul style="list-style-type: none"> <li>→ Introduction and Evolution of Advertising.</li> <li>→ Marketing Communication</li> <li>→ Advertising Agencies.</li> </ul>
Oct, 2023	<ul style="list-style-type: none"> <li>→ Sales management</li> <li>→ Sales Territories</li> <li>→ Sales Quotas</li> </ul>
Nov, 2023	<ul style="list-style-type: none"> <li>→ Sales Manager → Roles and Responsibilities.</li> <li>→ Theory of Selling</li> <li>→ Selection and training.</li> </ul>
Dec, 2023	<ul style="list-style-type: none"> <li>→ production and distribution Channel</li> <li>→ Sales force</li> <li>→ Web marketing.</li> </ul>

  
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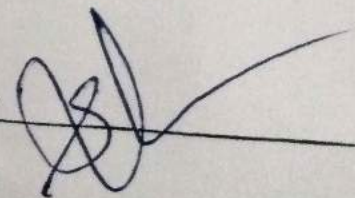
Session 2023-2024

Name of Subject Incharge Mrs. Shikha

Class M.Com (3rd Sem)

Subject International Business operations

Month & Year	Topics
Sep, 2023	<ul style="list-style-type: none"> <li>→ International Business</li> <li>→ Modes of entry</li> <li>→ Globalisation</li> <li>→ Recent Trends</li> </ul>
Oct, 2023	<ul style="list-style-type: none"> <li>→ Theories of Int. Business</li> <li>→ Pros and Cons of All theories</li> </ul>
Nov, 2023	<ul style="list-style-type: none"> <li>→ FDI</li> <li>→ FDI Policy in India</li> <li>→ Foreign Portfolio Investment</li> </ul>
Dec, 2023	<ul style="list-style-type: none"> <li>→ GATT → World Bank</li> <li>→ WTO</li> <li>→ UNCTAD</li> <li>→ IMF</li> </ul>



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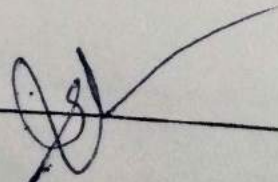
Session 2023-2024

Name of Subject Incharge Mrs. Shikha

Class M.Com-I

Subject Accounting for managerial decisions.

Month & Year	Topics
Sep, 2023	<ul style="list-style-type: none"> <li>→ management accounting - Nature and Scope</li> <li>→ financial Accounting V/S management A/c V/S Cost A/c.</li> </ul>
Oct, 2023	<ul style="list-style-type: none"> <li>→ Cost - Volume - Profit Analysis</li> <li>→ B.E.P.</li> <li>→ Test of Practical portion:</li> </ul>
Nov, 2023	<ul style="list-style-type: none"> <li>→ Standard costing</li> <li>→ Budgetary Control</li> <li>→ Variance Analysis.</li> </ul>
Dec, 2023	<ul style="list-style-type: none"> <li>→ Responsibilities Accounting</li> <li>→ TQM</li> <li>→ ABC.</li> </ul>



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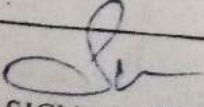
Lesson Plan

Name of Subject Incharge Suman Session 2023-24 (Odd Semester)

Class M.COM CF) (01 Semester)

Subject HRM

Month & Year	Topics
August	HRM - Introduction, nature, scope and importance, functions Recent Techniques Recruitment, selection
September	Training, Methods of Trainings, Scheme of participation, Joint Management
Oct.	Employee Morale Productivity Trade Union Collective Bargaining
Nov.	Industrial Relations Industrial Unrest Industrial disputes
Dec. Tst. Week	Revision & Presentation

  
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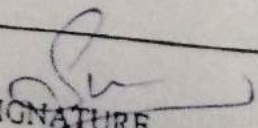
Lesson Plan

Name of Subject Incharge Souvan Session 2023-24 (odd semester)

Class B Com III Section - B (05 semester)

Subject Retail Management

Month & Year	Topics
August	Retailing - Meaning, nature, scope, growth Technology, future of retailing in india
September	Types of Retailing, Stores Classified store and non-store based, Cash and Carry business
October	Management of retailing operations, functions of retail management; Strategic management process.
November	Retail planning developing retail strategies, objectives, Pricing and Location strategies
December 1st week	Revision and Presentation

  
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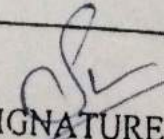
Lesson Plan

Name of Subject Incharge SUNAN Session 2023-24 (odd semester)

Class M.Com (F) (01 semester)

Subject Trade & Investment

Month & Year	Topics
August	Meaning, importance, effects, provisions regarding national Trade
September	Int. Trade, Trade Law, Trade Barriers, Trade Theories, documentation in Int. Trade
October	Investment, SEBI, NSE, BSE, Capital Market Measurement of Investment Risk and Return
November	International Investment, Int. Stock Exchange, Indexes, options and futures
December 1st week	Revision and Presentation

  
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Lesson Plan

Name of Subject Incharge SUNAM Session 2023-24 (Co-ordinate)

Class B.Com (IInd) Section A (03 semester)

Subject Corporate Accounting

Month & Year	Topics
August	Issue of share, forfeiture of shares Issue of Preference shares
September	Issue of debentures, types and Redemption of debentures
Oct	Valuation of Goodwill Valuation of shares
Nov.	Final accounts of Company Class Test (Oral & Written)
Dec. 1st week	Revision and Class Test Presentation

  
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# RAJIV GANDHI GOVT. COLLEGE FOR WOMEN BHIWANI

HANSI ROAD, BHIWANI-127021 (HARYANA)

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Phone No 01664-255118

Email:- [gcwbhiwani@gmail.com](mailto:gcwbhiwani@gmail.com)

Ref. No. ....

Dated .....

## LESSON PLAN SESSION 2023-24 (ODD SEM)

DEPARTMENT- Commerce

NAME OF FACULTY Tsha Chaudhary

SUBJECT Communication skills.

AUGUST 2023

WEEK 1

Verbal and non-verbal communication  
Basics to communication

WEEK 2

Seven C's of effective communication  
Forms of communication

WEEK 3

Oral and Digital  
Communication

WEEK 4

Preparing for interviews.  
Audience Analysis

SEPTEMBER 2023

WEEK 1

Writing skill:- Cohesion and  
Coherence, Email Writing.

WEEK 2

Guiding principles for composition  
maintaining common etiquette

WEEK 3

Correspondance (personal business).

Writing: tips for developing good writing style.

WEEK 4

Writing research article.  
Plagiarism, CV/Resume

OCTOBER 2023

WEEK 1

Common Courtesies, Introducing  
oneself on social media, offering help

WEEK 2

Making enquiries, Recommendation  
Conversational Practice in various situations

WEEK 3

Situations and dialogue based  
Conversations in given situations.

WEEK 4

Personality Development skills  
SWOC analysis

NOVEMBER 2023

WEEK 1

Public speaking, Vote of thanks speech  
Farewell speech, Audience analysis

WEEK 2

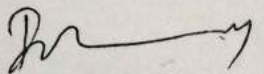
Preparing PPT's and delivering presentation  
Rehearsal, Body language, Handling questions

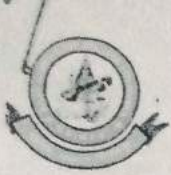
WEEK 3

Audience Analysis  
Group discussion

WEEK 4

Opening and Summarising group discussion  
Some tips for group discussion.

  
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# RAJIV GANDHI GOVT. COLLEGE FOR WOMEN BHIWANI

HANSI ROAD, BHIWANI-127021 (HARYANA)

AISHE Code:- C-28016

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Phone No 01664-255118

Email:- [gcwbhiwani@gmail.com](mailto:gcwbhiwani@gmail.com)

Ref. No. ....

Dated .....

## LESSON PLAN SESSION 2023-24 (ODD SEM)

DEPARTMENT- Commerce

NAME OF FACULTY Isha Chaudhary

SUBJECT Business management

JGUST 2023

EEK 1

Business : An introduction

Spectrum or scope of business activities

EEK 2

Management : An introduction

Development of management thought

EEK 3

Planning and type of plans

Organising : Concept, nature and Process

EEK 4

Strategies and planning

Process

PTEMPER 2023

EEK 1

Forms of organisational

Structure

EEK 2

Staffing : Concept and Scope

EEK 3

Recruitment : Meaning and

resources

EEK 4

Selection : Meaning and

Process

OCTOBER 2023

WEEK 1

Directing : Importance and Principles

WEEK 2

Leadership : Styles and theories

WEEK 3

Motivation : Meaning, importance and approaches

WEEK 4

Decision-making : Concept and process

NOVEMBER 2023

WEEK 1

Controlling : Concept and process

WEEK 2

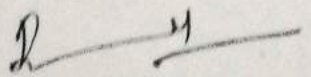
Control techniques : Traditional and modern

WEEK 3

Management by objectives

WEEK 4

Management of change

  
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Lesson Plan

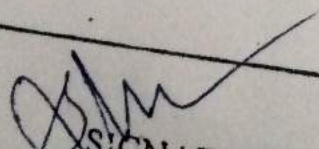
Session 2023-2024

Name of Subject Incharge Mrs. Shikha

Class M.Com. (2nd Sem)

Subject Banking and financial Institution.

Month & Year	Topics
March, 2024.	<ul style="list-style-type: none"> <li>→ Types of Banks.</li> <li>→ RRB</li> <li>→ RBI</li> <li>→ NPA management</li> </ul>
April, 2024	<ul style="list-style-type: none"> <li>→ Money Market</li> <li>→ Capital Market</li> <li>→ Mutual Funds.</li> <li>→ Digital Banking.</li> </ul>
May, 2024	<ul style="list-style-type: none"> <li>→ Mobile Banking</li> <li>→ Payment System</li> <li>→ NEFT</li> <li>→ NFS</li> <li>→ Non Banking financial Institution</li> </ul>

  
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RAJIV GANDHI GOVT. COLLEGE FOR WOMEN, BHIWANI

Lesson Plan

Session 2023-2024

Name of Subject Incharge Mrs. Shikha

Class B.COM (4<sup>th</sup> Sem).

Subject Banking and Banking law

Month & Year	Topics
March, 2024	<ul style="list-style-type: none"> <li>→ Types of Banks.</li> <li>→ N.P.A.</li> <li>→ Credit Creation.</li> <li>→ E-Banking</li> </ul>
April, 2024	<ul style="list-style-type: none"> <li>→ RRB.</li> <li>→ RBI</li> <li>→ Regulation of credit</li> <li>→ Regulation of interest rates.</li> </ul>
May, 2024.	<ul style="list-style-type: none"> <li>→ Types of Bankers.</li> <li>→ General Relationship between customer and Bankers.</li> <li>→ Negotiable Instrument</li> <li>→ Endorsement</li> </ul>

  
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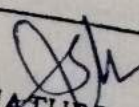
Session 2023-2024

Name of Subject Incharge Mrs. Shikha

Class B.COM. (4th Sem)

Subject Corporate Law.

Month & Year	Topics
March, 2024	<ul style="list-style-type: none"> <li>- Company → meaning, characteristics,</li> <li>- Types of Company</li> <li>- Conversion of Private Company into Public Company</li> </ul>
April, 2024	<ul style="list-style-type: none"> <li>→ Promotion and Incorporation of Companies</li> <li>→ MOA, AoA</li> <li>→ Directors → Appointment and Powers</li> </ul>
May, 2024	<ul style="list-style-type: none"> <li>→ Company meetings,</li> <li>→ Importance and type</li> <li>→ Quorum and voting power</li> <li>→ Company Meetings.</li> </ul>

  
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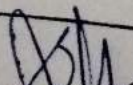
Session 2023 - 2024

Name of Subject Incharge Mrs. Swika

Class B.COM. (6th Sem)

Subject Financial Market Operation (F.M.O.)

Month & Year	Topics
March, 2024	<ul style="list-style-type: none"> <li>→ Indian Money Market,</li> <li>→ Instruments of Money market,</li> <li>→ Main players in Indian Capital market</li> </ul>
April, 2024	<ul style="list-style-type: none"> <li>→ SEBI</li> <li>→ Investor Protection</li> <li>→ Functionaries on Stock exchanges, financial services</li> </ul>
May, 2024.	<ul style="list-style-type: none"> <li>→ Role of Development financial institutions in India, IF CI, IDBI, SIDBI, NABARD, REC, IDFCI.</li> </ul>

  
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