

## Lesson Plan

Name of the assistant/ associate professor.....Dr. Shalu Chahal.....

Class and section.....B.com 1st Sem.....

Subject.....Business Management - I.....

Month	
Aug (2023)	<u>Business Concept</u> : Nature, Objectives, Spectrum of Business <u>Form of Business ownership</u> : Sole, Proprietorship, Partnership, Company & one person company  (Test and Group Discussion)
Sep (2023)	<u>Management</u> . Concept, nature, Process, level & Significance  <u>Development of Management Thought</u> :- Classical, Neo Classical, and modern approach, Managerial Roles.  (Assignment-1)
Oct (2023)	<u>Planning</u> : Concept, Nature, Types & Process <u>Decision making</u> : concept, Process, Techniques, <u>MBO</u> : Process, Advantages, Limitation, Corporate Planning.  (Assignment-2)
Nov (2023)	<u>Organising</u> : Concept, Nature, Process, Importance, <u>Authority &amp; Responsibility</u> : Delegation, Departmentation and stress management  (Revision & Unit Test)

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### Lesson Plan

Name of the assistant/ associate professor..... Dr. Shashi Chahal

Class and section..... B.Com 1st Sem

Subject..... Business Statistics - I

Month	
Aug (2023)	<p><u>Introduction of statistics</u>: origin, Definition, Scope, uses and limitation, collection, classification, Tabulation, Primary &amp; Secondary Data.</p> <p><u>Presentation of Data</u>: Bar, rectangular &amp; circular histogram, polygon, ogives, stem and leaf Diagram</p> <p style="text-align: center;">(Class Test)</p>
Sep (2023)	<p><u>Central Tendency and Partition values</u>: concept, measure of Arithmetic, Geometric, Harmonic and weighted Average, mean, median, mode, Quartiles, Percentiles, Deciles.</p> <p><u>Measure of Dispersion</u>: Range, standard Deviation, Variance &amp; Co-efficient of Variance.</p>
Oct (2023)	<p><u>Moments, Skewness and kurtosis</u>: Moments about mean, relationship b/w, Sheppard's correction for moments. Concept of symmetrical distribution</p> <p style="text-align: center;">(Unit Test &amp; Assignment-2)</p>
Nov (2023)	<p><u>Correlation</u>: concept, scatter, Diagram, Karl Pearson, Spearman's Rank Correlation, concurrent Deviation, Probable error.</p> <p><u>Regression</u>: Meaning, definition, Principles, regression line, standard error of estimate, coefficient of determination.</p> <p style="text-align: center;">(Revision)</p>

  
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## Lesson Plan

Name of the assistant/ associate professor..... Dr. Shashi Chahal

Class and section..... B.Com 1st Sem

Subject..... Business Statistics - I

Month	
Aug (2023)	<p><u>Introduction of Statistics</u>: origin, Definition, Scope, uses and limitation, collection, classification, Tabulation, Primary &amp; Secondary Data.</p> <p><u>Presentation of Data</u>: Bar, rectangular &amp; circular histogram, polygon, ogives, stem and leaf Diagram.</p> <p style="text-align: center;">(Class Test)</p>
Sep (2023)	<p><u>Central Tendency and Partition values</u>: concept, measure of Arithmetic, Geometric, Harmonic and weighted Average, mean, median, mode, Quartiles, Percentiles, Deciles.</p> <p><u>Measure of Dispersion</u>: Range, standard Deviation, Variance &amp; Co-efficient of Variance.</p>
Oct (2023)	<p><u>Moments, Skewness and Kurtosis</u>: Moments about mean, relationship b/w, Sheppard's correction for moments. Concept of symmetrical distribution.</p> <p style="text-align: center;">(Unit Test &amp; Assignment-2)</p>
Nov (2023)	<p><u>Correlation</u>: concept, Scatter, Diagram, Karl Pearson, Spearman's Rank Correlation, concurrent Deviation, Probable Error.</p> <p><u>Regression</u>: meaning, definition, Principles, regression line, standard error of estimate, coefficient of determination.</p> <p style="text-align: center;">(Revision)</p>

  
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### Lesson Plan

Name of the assistant/ associate professor..... Dr. Shalu Chakul

Class and section..... B.com 3rd sem

Subject..... Human Resource Management

Month	
Aug (2023)	<u>An Introduction to HRM</u> : Definition, Importance objectives, scope of HRM, function, Qualification & Qualities of Human Resource Manager, Evolution and Growth of HRM in India.  (Quiz Test)
Sep (2023)	<u>Recruitment, Selection and Training</u> - Meaning, Process, sources, modes of recruitment. <u>Selection</u> : Meaning, Procedure, stages. <u>Training</u> : concept, Need, methods and Importance  Assignment - 1
Oct (2023)	<u>Wages and Wage Incentives</u> : Meaning, objectives Theories, methods, Essentials <u>Wage Incentives</u> : concept, Need, Importance Special, Perfect Share and labour Co. partnership  Assignment - 2
Nov (2023)	<u>Industrial Relations</u> : concept, Importance, objectives contents, Participants, Recruitment of good Industrial Relation Programme. Industrial Dispute Act.  (Unit Test & Revision)

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## Lesson Plan


Name of the assistant/ associate professor..... Dr. Shalu Chahal

Class and section..... B.Com 5th Sem

Subject..... Financial Management - I

Month	
Aug (2023)	<u>Finance</u> : concept, types, sources, Traditional & modern concept, Scope, function and objectives, Finance manager's role, Profit maximization vs- wealth maximization  (Older Text)
Sep (2023)	<u>Financial Statement</u> : meaning, types, analysis, interpretation of financial statement, steps, techniques <u>Ratio Analysis</u> : meaning, classification, Profitability Balance sheet ratios, turnover ratios, advantages & limitation of ratio analysis Assignment-1
Oct (2023)	<u>Cash Flow Statement and Fund Flow Statement</u> :- Meaning, objectives, limitation, comparison b/w fund flow and cash flow statement.  (Assignment-2 & Unit Test)
Nov (2023)	<u>Cash Budgeting</u> : Meaning, Nature, Need, Importance, appraisal method, capital Rationing.  (Revision)

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## Lesson Plan

Name of the assistant/ associate professor.....Dr. Shalu Chahal.....

Class and section.....B.com 5<sup>th</sup> sem.....

Subject.....E.D.....

Month	
Aug (2023)	<p><u>Entrepreneur</u>: Concept, types, Entrepreneurship, Concept determination, importance and Issues.</p> <p>Roles and functions of Entrepreneur, relation to economy Interactive Process. Small Business as a seedbed of Entrepreneurship</p> <p style="text-align: center;">(Class Test) Assignment-1</p>
Sep (2023)	<p><u>Opportunities Search &amp; Idea Generation</u>: Role, Innovation Creativity, Business research, sources, opportunity in contemporary Business Env., Process of small Business setting Preliminary screening, aspects, preparation of Business Plan, Report, successful &amp; unsuccessful Entrepreneurship.</p>
Oct (2023)	<p><u>Managerial Role &amp; function in a small Business</u>: Designing &amp; Re-designing, location, layout, operation Planning &amp; controlling, awareness of Issues, productivity &amp; environment, alternative growth options.</p> <p style="text-align: center;">(Assignment -2)</p>
Nov (2023)	<p><u>Issues in Small Business Marketing</u>: Concept, Application of PLC, Publicity, sales, distribution management, Tender marketing, Product &amp; Procurement Reservation, Marketing Assistance, subsidies &amp; fiscal monetary incentives. National, state, grass root level. (Revision)</p>

  
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### Lesson Plan

Name of the assistant/ associate professor.....Dr. Shalu Chahal (Deptt. of Com)  
 Class and section.....B. Com 2<sup>nd</sup> Sem  
 Subject.....Business Statistics - II

Month	
Jan (2024)	<u>Index number</u> : Meaning, Types and uses, methods of constructing Price and quantity Indices, Test of adequacy chain Base Index number, Base shifting, splicing and deflating Problems In construction of Index number, Consumer Price Index. (Test)
Feb (2024)	<u>Analysis of Time Series</u> : Concept, causes of variation in variation in time series data, component. <u>Decomposition</u> : Additive & multiplicative models, determination of Trend, moving average, least square method, Parabolic & exponential). Assignment-1
March (2024)	<u>Sampling</u> : concept & method, population, sample vs. census method, sample method, size of sample systematic & non-systematic errors.
April (2024)	<u>Statistical Quality control</u> : Concept, Importance, control charts, types, setting up of a control procedure Benefits, limitation.  (Revision) Unit Test & Assignment-2

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### Lesson Plan

Name of the assistant/ associate professor Dr. Shalu Chahal (Deptt. of comm.)

Class and section B.com 2<sup>nd</sup> sem

Subject Business Management - II

Month	
Jan (2024)	<u>Staffing</u> : Concept, Scope, Importance, Process <u>Directing</u> : Concept, Principles, Importance, elements & Process Class Test (Ch-1 & 2)
Feb (2024)	<u>Motivation</u> : Nature, Process, Importance, Traditional & Modern Theories of motivation, Techniques, Principles of motivation. <u>Leadership</u> : Nature, Importance, Scope, types & Theories Assignment - 1
March (2024)	<u>Controlling</u> : Concept, Nature, objectives, Importance, Process, Principles, Types of controls. <u>Controlling Techniques</u> : - Traditional & Modern Techniques Assignment - 2
April (2024)	<u>Organizational Change</u> : Nature, cause, type, change agent, causes of resistance to change, overcoming <u>Organizational Development</u> : objectives, nature, Process & Intervention Unit Test

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### Lesson Plan

Name of the assistant/ associate professor... Dr. Shalu Chahal

Class and section... B.com 4th sem

Subject... Corporate law - II (BCP 208)

Month	
Jan (2024)	<p><u>Depository System</u> : Meaning, Importance</p> <p><u>Shares</u> : Types, Allotment, Transfer &amp; Transmission</p> <p>Paperless Trading - Benefits &amp; Procedure</p> <p>Demat Account, Need for educating Investor</p> <p style="text-align: center;">(Class Test)</p>
Feb (2024)	<p><u>Share capital</u> : Meaning, Form, Alteration, Reduction of share capital, further issue &amp; Rights of Pre-emption of Shares.</p> <p><u>Shareholders &amp; members</u> : Diff b/w shareholders &amp; member, modes, termination, Rights &amp; liabilities of member</p>
March (2024)	<p><u>Meeting of company</u> : Essentials, Statutory meeting Annual General, Extra ordinary, meeting of Board of Directors, Proxy, Voting, Notice, Agenda</p> <p><u>Directors</u> : Duties, Powers, Liabilities, Appointment &amp; Removal</p> <p style="text-align: right;">Assignment - I, II</p>
April (2024)	<p><u>Winding up</u> : Meaning, Winding up by Tribunal, Petition, Voluntary winding up</p> <p><u>Powers &amp; Duties of company</u></p> <p style="text-align: center;">Revision &amp; (Unit Test)</p>

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## Lesson Plan

Name of the assistant/ associate professor Du. Shalu Chahal (Dept. of commerce)

Class and section B.com 4<sup>th</sup> sem

Subject Marketing Management (BCP-210)

Month	
Jan (2024)	<p><u>Marketing</u>: Introduction, nature, Scope, Importance                      marketing concepts - Traditional &amp; modern  <u>market segmentation</u>: concept, Importance, Basis of seg.  <u>consumer Behaviour</u>: Nature, Scope, Importance, factor                      affecting and market research</p>
Feb (2024)	<p><u>Product Planning &amp; Development</u>: Importance, scope                      stages, PLC, factor effecting life cycle  <u>Branding and Trademark</u>: Diff. b/w Brand &amp; Trademark                      advantages &amp; criticism, types, Policies &amp; strategies                      Assignment - I &amp; class Test</p>
March (2024)	<p><u>Labelling &amp; Packaging</u>:  <u>Pricing</u>: meaning, Importance, factor effecting                      Pricing objectives, Policy, strategies  <u>Distribution channel</u></p>
April (2024)	<p><u>Advertising</u>: concept, Importance &amp; criticism, media                      of advertising, Evaluation of effectiveness  <u>Sales Promotion</u>: Importance, method, functions                      Revision of syllabus                      Assignment-2 &amp; Unit Test</p>

  
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## Lesson Plan

Name of the assistant/ associate professor..... Dr. Shalu Chahal

Class and section..... B.com & 6<sup>th</sup> sem

Subject..... Financial Management - II

Month	
Jan (2024)	<p><u>Financial Planning</u> : Types, Process,  <u>Capitalisation</u> : over &amp; under capitalisation  <u>Cost of capital</u> : Significance, Determination &amp; CAPM  <u>Leverage Analysis</u> : operating, financial &amp; composite                      : EBIT &amp; EPS Analysis</p>
Feb (2024)	<p><u>Capital Structure Theory</u> : meaning, Importance, determinants &amp; Theories  <u>Dividend Theory &amp; Policy</u> : Issue, Walter's &amp; Gordon model, objection, dividend stability, form of dividend                      Test Assignment - I</p>
March (2024)	<p><u>Working capital management</u> : meaning, Nature, Planning Permanent &amp; Variable, Determinants, Issues in working capital  <u>Inventory management</u> : objectives, kinds, techniques and valuation</p>
April (2024)	<p><u>Management of cash</u> : Motives, Techniques, Speedy cash collection, marketable securities &amp; Receivables management                      (Revision) (Unit Test &amp; Assignment)</p>

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## Lesson Plan

Name of the assistant/ associate professor... Dr. Shalu Chahal

Class and section... B.com 6<sup>th</sup> sem

Subject... International Marketing

Month	
Jan	<u>International Marketing</u> : Nature, concept, Domestic vs International, opportunities & challenges for marketing in international environment; foreign market selection and entry modes  (Class Test)
Feb	<u>Product Planning and Pricing</u> : International Product Life Cycle, research & information, product designing and packaging. Pricing Process and methods International Price Quotation & Payment term.  Assignment - 1
March	<u>International Distribution</u> : Channel structure and selection decision; Managing channel conflicts Selection and appointment of foreign sales agent Basic export procedure.  Assignment - 2
April	<u>Product Promotion</u> : Methods of International Product Promotion; challenges in International advertising and media strategy, web marketing Trade fair & exhibitions.  (Unit Test & Revision)

July

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## Lesson Plan

Name of the assistant/ associate professor..... KRISHAN KR

Class and section..... BA Semester I

Subject..... Indian Geography

Month	
Aug	<ul style="list-style-type: none"><li>→ Physiographic regions of India</li><li>→ Climate of India: Factors influencing climate in India.</li><li>→ Monsoon - mechanism and its impact</li><li>→ Soils and its major types</li></ul>
Sep	<ul style="list-style-type: none"><li>→ Distribution of minerals - metallic and non metallic minerals Iron, mica and Bauxite in India.</li><li>→ Power and Energy Resources: Coal, Hydro and Petroleum</li><li>→ Non conventional Resources: Solar, wind, Tidal, Nuclear.</li></ul>
Oct	<ul style="list-style-type: none"><li>→ Indian Agriculture and Green Revolution, Production and distribution of wheat, Sugarcane, Rice and Tea.</li><li>→ Industries: Cotton textile, Iron and steel, Jute.</li><li>→ Industrial regions of India and various mode of transport</li></ul>
Nov	<p>MAP Related to India:</p> <ul style="list-style-type: none"><li>→ <u>Political</u>: States, union territories, State capitals</li><li>→ <u>Physical map</u>: Mountain ranges, mountain peaks, Passes etc.</li><li>→ <u>Cultural</u>: Roadways, Railway, waterways, Airway</li><li>→ <u>Population</u>: Various aspects of population.</li></ul>

  
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## Lesson Plan


Name of the assistant/ associate professor..... KRISHAN KR

Class and section..... BA semester 5th Population geography

Subject..... Population Geography

Month	
Aug	<ul style="list-style-type: none"><li>→ Nature and Scope of Population Geography</li><li>→ Source and Nature of Population Data India.<ul style="list-style-type: none"><li>• Census</li><li>• National Sample Survey</li><li>• Sample Registration System</li></ul></li></ul>
Sep	<ul style="list-style-type: none"><li>→ Population Growth: Factor affecting, Growth since 1901 to 2011</li><li>→ Population Theories: Malthusian theory and Demographic T. Theory</li><li>→ Fertility: Factor affecting and Fertility in India-2011</li><li>→ Concept of optimum population</li></ul>
Oct	<ul style="list-style-type: none"><li>→ Population Distribution and affecting factors in India-2011</li><li>→ Population Density and its affecting factors</li><li>→ Fertility - Revision</li><li>→ Sex Composition: Factors and Composition and Sex Ratio</li></ul>
Nov	<ul style="list-style-type: none"><li>→ Migration: Factor affecting the migration, Types of migration Consequences of migration</li><li>→ Urbanisation - meaning and factors affecting urbanization Urbanisation in India-2011</li><li>→ Population Problems and Policies in India</li></ul>

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## Lesson Plan

Name of the assistant/ associate professor..... KRISHAN KR.

Class and section..... BA (H) Semester II

Subject..... Geography of Haryana (BTE-102)

Month	
Jan-2024	<ul style="list-style-type: none"><li>→ Location, Evolution of state, Administrative divisions</li><li>→ Physiographic Regions</li><li>→ Relief, climate, drainage and Irrigation in Haryana</li><li>→ Soil, Soil degradation &amp; conservation:</li></ul>
Feb-2024	<ul style="list-style-type: none"><li>→ Type of vegetation, mineral and power resources</li><li>→ Impact of green revolution, Problems of Agriculture in Haryana</li><li>→ Distribution of major crops i.e. wheat, Rice, Sugarcane, Cotton</li><li>→ Major Industries in Haryana</li></ul>
March-2024	<ul style="list-style-type: none"><li>→ Density, distribution and growth of population</li><li>→ migration and its various types and factors</li><li>→ Trends of Urbanization in Haryana (1966-2001)</li><li>→ Transport net work in Haryana i.e. Road and Railways</li></ul>
April	MAP WORK - Physical, Political, Population, and other aspects of socio-economic conditions related to Haryana.

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## Lesson Plan


Name of the assistant/ associate professor..... KRISHAN KR.

Class and section..... BA (Final) VI Semester.

Subject..... Environmental Geography: (Cret 302)

Month	
Jan	<ul style="list-style-type: none"><li>→ Environment Geography: Definition, scope and approaches</li><li>Components of Environments</li><li>→ Eco system - meaning types, components &amp; function of Eco-system</li></ul>
Feb	<ul style="list-style-type: none"><li>→ Man-Environment relationship: Man's interaction with environment</li><li>Historical perspective - with reference to early period and period of industrialization and period of science and Technology</li><li>→ Energy flow in eco-system - various component of energy flow.</li></ul>
March	<ul style="list-style-type: none"><li>→ <u>Biomes</u> - various types of Biomes across the globe.</li><li>→ <u>Environment Degradation</u> - meaning, concept and process and various cases related to Env. degradation.</li></ul>
April	<ul style="list-style-type: none"><li>→ Environmental Hazards and disasters: meaning, concept and cases</li><li>→ Environment Pollution and Management: cases</li><li>→ Laws and Environmental policies in India.</li></ul>

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### Lesson Plan

Name of the Faculty : Dr. Kusum Malik  
Class : B. Com  
Semester : 3<sup>rd</sup> Sem  
Subject : Corporate Accounting

Lectures	Topics(including assignment and test)
July, 2023	Share Capital: meaning, types, Accounting treatment of issue, forfeiture and reissue of share, Buy-back of equity shares & Sweat shares, Redemption of preference shares, Issue of Bonus Share. Queries from students, Class Test, Presentation.
Aug, 2023	Debenture: meaning, types. Issue and redemption of debenture. Valuation of Shares: meaning, objectives, determinants and main methods. Profit or loss before and after incorporation. Queries from students, presentations, class test.
Sept, 2023	Final accounts of companies. Preparation of financial statements according to Companies Act 2013. Queries from students, presentations, class test.
Oct, 2023	Mergers and Amalgamation Accounting. Absorption of Companies Valuation of Goodwill: meaning, objectives, determinants, and main methods.
Nov, 2023	Revision and class test


  
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### Lesson Plan

Name of the Faculty : Dr Kusum Malik  
Class : B. Com  
Semester : 3<sup>rd</sup> Sem  
Subject : Business Regulatory Framework

Lectures	Topics(including assignment and test)
July, 2023	Indian Contract Act: - Valid contract and its elements; Void and voidable agreements, Void and illegal agreements. Test, Presentation. Contractual capacity of parties, Free consent of parties; Lawful consideration and object, Queries from students, Class Test, Presentation.
Aug, 2023	Agreements expressly declared as void. Queries from students, presentations, class test. Contract of Indemnity and guarantee, Elements of contract of Indemnity, Rights of Indemnity Holder and indemnifier Guarantee. Queries from students, presentations, class tests.
Sept, 2023	Contingent Contracts, Quasi contract, Discharge of contracts, methods of discharge of contracts, Consequences of Breach of contracts. Features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety. Difference between contract of indemnity and Guarantee. Queries from students, presentations, class test
Oct, 2023	Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment. Duties and rights of bailer and bailee, Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee. Consumer protection Act 1986 Queries from students, presentations, class test.
Nov, 2021	Revision and class test


  
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## Lesson Plan

Name of the Faculty : Dr Kusum Malik  
Class : B. Com  
Semester : 5<sup>th</sup> Sem  
Subject : Taxation Law

Lectures	Topics(including assignment and test)
July, 2023	Income Tax: An introduction and important definition, agriculture income, residential status and incidence of Tax Liability, Exempted incomes, Income from Salaries: salaried employees and post retirement. Class tests and assignments
Aug, 2023	Profit and gains from business or Profession, Depreciation, Income from House Property. Capital Gains: Capital assets, computation of short term and long term capital gains. Income from other sources. Class tests and assignments from students
Sept, 2023	Clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income. Class test and queries from students
Oct, 2023	Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at Source (TDS), advance payment of Tax. Recovery & refund of tax: appeals & revision, penalties, Offences & Prosecutions. Class test and queries from students.
Nov, 2023	Revision. Class test & queries from students.

  
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## Lesson Plan

**Name of the Faculty** : Dr Kusum Mallk  
**Class** : B. Com  
**Semester** : 5<sup>th</sup> Sem  
**Subject** : Principles and practices of Management

Lectures	Topics(Including assignment and test)
July, 2023	Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions: Planning –concept. Queries from students, Class Test, Presentation.
Aug, 2023	Objectives strategies, planning process, decision making, organizing: concept, principles, organizing structure, formal and informal organizations. Staffing-meaning and process, sources of recruitment, types of training, training and development. Motivation: Process of motivation; Theories of motivation-need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory.
Sept, 2024	McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory. Class test, assignment
Oct, 2023	Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.  Controlling –nature, process and techniques. Interpersonal and Organizational communication: concept of two-way communication; communication process; Barriers to effective communication types of organizational communication, improving communication, transactional analysis in communication
Nov, 2023	Revision and class test


  
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## Lesson Plan

Name of the Faculty : Dr. Kusum Malik  
Class : B. Com  
Semester : 5<sup>th</sup> Sem  
Subject : Cost Accounting

Lectures	Topics(including assignment and test)
July, 2023	Cost accounting: Meaning, features, scope, techniques, methods, objectives, importance and limitations. Cost, cost accountancy, cost centers and profit centers, difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types. Queries from students. Presentations. Class test
Aug, 2023	Material control: meaning and objectives of material control, material purchase procedure, fixation inventory levels- reorder level, minimum- maximum level, danger level. EOQ analysis. Methods of valuing material issues. Wastage of material- main types. Class tests and assignments from students.
Sept, 2023	Labor cost control: Importance, methods of time keeping and Time Booking, Treatment and control of labour turnover, Idle time, overtime, system of wage payment- time wage system, piece wage system. Incentive wage wage plan – individual plans and group plans. Overheads: Meaning& types. Collection, classification, allocation. Queries from students, class test.
Oct, 2023	Apportionment and absorption of overheads- main elements. Unit and output costing: meaning& objectives, cost sheet- meaning, Performa-types, preparation of Cost sheet, determination of tender price, production account-types. Reconciliation of cost and financial accounts: meaning, objectives and procedures. Queries from students class test and presentations.
Nov,2023	Revision and class test


  
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## Lesson Plan

**Name of the Faculty** : Dr. Kusum Malik  
**Class** : B. Com  
**Semester** : 2<sup>nd</sup> Sem  
**Subject** : Financial Accounting

Lectures	Topics(including assignment and test)
Jan, 2024	Hire Purchase System and Installment Payment Systems. Departmental Accounts. Class Test, assignment
Feb, 2024	Branch Accounts (including foreign branch) Class Test, Assignment
March, 2024	.Joint-Venture Account; Royalty Account. Class test, Assignment
April, 2024	Lease Accounting. Class test, Assignment Revision


  
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## Lesson Plan

**Name of the Faculty** : Dr Kusum Malik  
**Class** : B. Com  
**Semester** : 4<sup>th</sup> Sem  
**Subject** : Corporate Accounting

Lectures	Topics(including assignment and test)
Jan, 2024	Internal Reconstruction; External Reconstruction in the nature of merger and purchase. Class test, Assignment
Feb, 2024	Liquidation of a company; Financial reporting for financial institutions. class test, Assignment
March, 2024	Final Accounts of Banking Companies. Accounts of Holding Companies. Class tests, problems discussions. Class test, Assignment
April, 2024	Class test, problems discussions and Revision started


  
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## Lesson Plan

Name of the Faculty : Dr. Kusum Malik  
Class : B. Com  
Semester : 4<sup>th</sup> Sem  
Subject : Business Regulatory Framework

Lectures	Topics(including assignment and test)
Jan, 2024	Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution. Class Test, Assignment
Feb, 2024	Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonor of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation. Class Test, Assignment
March, 2024	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract. Class Test, Assignment
April, 2024	RTI Act : features, rights and importance. Class Test, Assignment. Revisions

  
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Mohana (Sonapat)






## Lesson Plan

Name of the Faculty : Dr. Kusum Malik  
Class : B. Com  
Semester : 4<sup>th</sup> Sem  
Subject : Banking and Banking Law

Lectures	Topics(including assignment and test)
Jan, 2024	Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations. Regional Rural Banks, Cooperative Banking in India. Reserve bank of India: Functions, regulation and control of credit, monetary policy. Determination and Regulation of Interest Rates in India. Class test, Assignment
Feb, 2024	Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights. Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions. class test, Assignment
March, 2024	Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course. Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means. Class test, Assignment
April, 2024	Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement. Class test, Assignment, Revision


  
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## Lesson Plan

Name of the Faculty : Dr Kusum Malik  
Class : B. Com  
Semester : 6<sup>th</sup> Sem  
Subject : Auditing

Lectures	Topics(including assignement and test)
Jan 2024	Auditing: Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programme. Class test, Assignment
Feb, 2024	Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities. Audit Report: Meaning, objectives, contents and types. class test, Assignment
March 2024	Audit of Public Company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends. Audit Report: Meaning, objectives, contents and types. Class test, Assignment
April, 2024	Investigation: Meaning, Nature and objectives. Class test, Assignment, Revision

  
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