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| **Govt. College Alewa (Jind)** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 , Session- Odd)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com Pass (sem-5)** | |  |
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| **Name of Subject: Cost Accounting** | |  |
|  |  |  |
| **Month** | **Topics/ Chapters** |  |
| August | Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centers and profit centers, Difference and similarities of cost accounting system with financial accounting system. **Quiz will be conducted** |  |
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| September | Cost: main elements and types. Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types. **Questions and assingement shall be given to students after discussing chapters with them**. |  |
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| October | CLabour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans. |  |
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| November | Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods. **Questions and assingement shall be given to students after discussing chapters with them.** |  |
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| December | Unit and output costing: meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types. **Group Discussion will be conducted** |  |
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| **Govt. College, Alewa, Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 Session- odd)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com (sem 5)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject: GST** | |  |
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| **Month** | **Topics/ Chapters** |  |
| August | Meaning , Previous tax strcture, features of GST, difference between old and new system |  |
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| Sept. | Adminsitration of GSt, taxable event, scope of GST, levey and collection of Tax, small taxable persons; exemptions and compostion, time of supply, **Test and assisgments** |  |
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| Oct. | intergeted GST, nture of supplies, place of supply, value of taxable supply, input tax credit |  |
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| Nov. | Registration procedure, tax invoice, credit and debit note, returns, assessment and audit payment of tax |  |
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| **Dec. / Jan** | **Offences and penalities,Test and assisgments Revision** |  |
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|  | **Signature** |  |

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| **Govt. College Alewa Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 , Session- odd)** | |  |
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| **Name of the Teacher: Neelam rani** | |  |
| **Class- B.com (sem 3)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject: Business Law** | |  |
|  |  |  |
| **Month** | **Topics/ Chapters** |  |
| August | The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects. **Quiz will be conducted** |  |
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| September | Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts. **Questions and assingement shall be given to students after discussing chapters with them.** |  |
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| October | Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act. **Group discussion will be conducted** |  |
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| November | Sale of Goods Act 1930. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners. **Questions and assingement shall be given to students after discussing chapters with them.** |  |
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| December | **Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer. Revision and tests** |  |
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| **Signature** |  |  |
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| **Govt. College, Alewa, Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 Session- odd)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com (sem 3)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject:Rural Marketing** | |  |
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| **Month** | **Topics/ Chapters** |  |
| August | Meaning, Nature, characteristicis, opportunities and challenges to rural market in India |  |
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| Sept. | iRural marketing environment: internal and external factors, consumer behaviour; socio-cultural, economic, demographic fcators, consumer segementation, methods and strategies, Test and assisgments |  |
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| Oct. | difference between rural and urban market,rural marketing mix, problems in rural marketing, |  |
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| Nov. | product planning, durables and non durables product, e- commerce |  |
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| Dec. | **e**-choupal**, Test and assisgments Revision** |  |
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|  | **Signature** |  |

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| **Govt. College Alewa Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 , Session- odd)** | |  |
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| **Name of the Teacher: Neelam rani** | |  |
| **Class- B.com (sem 1)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject: Business Law** | |  |
|  |  |  |
| **Month** | **Topics/ Chapters** |  |
| August | The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects. **Quiz will be conducted** |  |
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|  |
| September | Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts. **Questions and assingement shall be given to students after discussing chapters with them.** |  |
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| October | Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act. **Group discussion will be conducted** |  |
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|  |
| November | Sale of Goods Act 1930. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners. **Questions and assingement shall be given to students after discussing chapters with them.** |  |
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| December | **Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer. Revision and tests** |  |
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| **Signature** |  |  |
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| **Govt. College, Alewa, Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com (sem 4)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject:Corporate Accounting** | |  |
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| **Month** | **Topics/ Chapters** |  |
| Feb. | Valuation of goodwill: Meaning, Nature, factors affacting, Methods of Valuation |  |
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| March | Valuation Of Shares: Meaning, Need, Methods: Meaning, need, suitability, limititions Liquidation of Companies: Meaning, Need, liquidatitor's final statement |  |
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| April | Accounts of banking Companies: Meaning, Need, Peforma, Accounts of Insurance Companies: Meaning, need performa **Tests and assisgments** |  |
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| May. | Holding Companies: meaning, Accounting treatment |  |
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|  | **Signature** |  |

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| **Govt. College, Alewa, Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com (sem 4)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject:CAS** | |  |
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| **Month** | **Topics/ Chapters** |  |
| Feb. | Introduction: Instatallation of Tally ERP9-Licensing configuration-Tally vault password-security control in Tally ERP9-spliting of data-Backup and restore |  |
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| March | accounting: Voucher entry, budget, cost centre, balance sheet, profit and loss account, currency debit note, credit note, interest calculation |  |
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| April | Inventory stock item, sales order, purchase order, delivery note, rejection out computerized tax liability calculation **tests and revision** |  |
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| May. | Payroll: salary accounting-introduction to payroll- payroll masters-payroll vouchers-overtime payment- Gratuity- advance payroll, Basic salary, overtime, bonus, loan, ESI, provident fund, pension, commission |  |
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|  | **Signature** |  |

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| **Govt. College, Alewa, Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com (sem 2)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject:CAS** | |  |
|  |  |  |
| **Month** | **Topics/ Chapters** |  |
| Feb. | Introduction: Instatallation of Tally ERP9-Licensing configuration-Tally vault password-security control in Tally ERP9-spliting of data-Backup and restore |  |
|  |
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|  |
| March | accounting: Voucher entry, budget, cost centre, balance sheet, profit and loss account, currency debit note, credit note, interest calculation |  |
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| April | Inventory stock item, sales order, purchase order, delivery note, rejection out computerized tax libility calulation **tests and revision** |  |
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| May. | Pyroll: salary accounting-introduction to payroll- payroll masters-payroll vouchers-overtime payment- Gratutity- advaance payroll, Basic salary, overtime, bonus, loan, ESI, provident funf, pension, commision |  |
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|  | **Signature** |  |

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| **Govt. College, Alewa, Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com (sem 6)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject: Mgt. Accounting** | |  |
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| **Month** | **Topics/ Chapters** |  |
| Feb. | cash flow statement: need and method, fund flow statements, . marginal costing: cost volume profit analysis, break even analysis, contribution: p/V ratio, break even point, margin of sftey, angle of incidence,Test and Assignments |  |
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| March | . marginal costing: cost volume profit analysis, break even analysis, contribution: p/V ratio, break even point, margin of sftey, angle of incidence,Test and Assignments |  |
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| Aprill | Budgeting and budgetary control: Need, Methods and types of budgets, essentials of budgetary control. |  |
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| May | Revision and Tests |  |
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| **Signature** |  |  |
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| **Govt. College, Alewa, Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com (sem 6)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject:HRM** | |  |
|  |  |  |
| **Month** | **Topics/ Chapters** |  |
| Feb. | HRM: Meaning, Nature, Scope, Functions Importance, HRD, HRM planning: Meaning, Importance, process, Factor affecting, suggestion for HR planning |  |
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| March | Job Analysis, Meaning, process, methods, job description, Recruitment: Meaning, purpose, policy, factors, methods, selection: meaning, process, barratries Tests and assignments |  |
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| April | placement: meaning, objectives, content, and responsibility, types, benefits, transfer policy, promotion, purpose, basis, promotion, demotion, causes |  |
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| May | Performance Appraisal, Revision |  |
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| **Signature** |  |  |
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| **Govt. College, Alewa, Jind** | |  |
| **Department of Commerce** | |  |
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| **Lesson Plan (Year- 2023-24 Session- odd)** | |  |
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| **Name of the Teacher: Neelam Rani** | |  |
| **Class- B.com (sem 6)** | |  |
| **Section: N.A.** | |  |
| **Name of Subject: Business Environment** | |  |
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| **Month** | **Topics/ Chapters** |  |
| Feb. | Business Environment: Concept, importance, factors, Environment scanning: concept, importance, techniques, public sectors, private sectors |  |
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| March | Joint sectors, Economic system, :Capitalist, socialist, and Mixed economy, Economic Planning: Achievements & failures, planning machinery Monetary Policy, Fiscal policy, Make in India **Test and assignments** |  |
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| April | Foreign investments, : concept, need, types, barrier: MNC: advantages and limitations. Globalization in India, Competition act |  |
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| May | Foreign management act, Foreign Exchange Market  **Test and assignments Revision** |  |
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|  | **Signature** |  |