

## Govt. College Nalwa

### Lesson Plan

Unit wise lesson plan for the Odd Semester, 2023-24

Teacher: **Anil Kumar**  
Subject: **Business Ethics**

Class: **B. Com 3<sup>rd</sup>**  
Section: **5<sup>th</sup> Semester**

Sr. No.	Description of Chapters/Topics	Expected Duration	Assignment/Test
1	Business Ethics: Basics, Principles, Theories	3 <sup>rd</sup> week of August to 4 <sup>th</sup> week of August	1 <sup>st</sup> assignment in the beginning of first week of September
2	Ethics in Finance, Ethics in HRM, Ethics in Production and Ethics in IT	1 <sup>st</sup> Week of September to 2 <sup>nd</sup> Week of September	Minor test in the first week of October
3	Ethical Decision Making, Whistle Blowing, Social responsibility and Corporate Governance, CSR under Co. Act 2013.	3 <sup>rd</sup> Week of September to 4 <sup>th</sup> Week of October	2 <sup>nd</sup> Assignment in the last week of October
4	IPR: Patents, Copy Rights, Trade Marks and Business Ethics and Ethical Value System	1 <sup>st</sup> Week of November to 3 <sup>rd</sup> Week of November	.....



**ANIL KUMAR**

(Asst. Professor of Commerce)

# Govt. College Nalwa

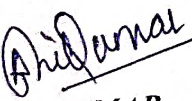
## Lesson Plan

Unit wise lesson plan for the Odd Semester, 2023-24

Teacher: **Anil Kumar**  
Subject: **Income Tax - I**

Class: **B. Com 3<sup>rd</sup>**  
Section: **5<sup>th</sup> Semester**

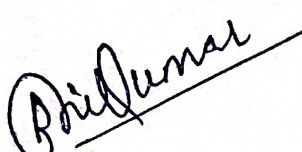
Sr. No.	Description of Chapters/Topics	Expected Duration	Assignment /Test
1	Basic Concepts; Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Tax evasion, avoidance, and tax planning and tax management.	3 <sup>rd</sup> week of August to 4 <sup>th</sup> week of August	1 <sup>st</sup> assignment in the beginning of first week of September
2	Basis of Charges: Scope of total income, residence and tax liability, income which does not form part of total income.	1 <sup>st</sup> Week of September to 2 <sup>nd</sup> Week of September	Minor test in the first week of October
3	Heads of Income: Salaries, Income from house property; profit and gains of business or profession, capital gains and income from other sources.	3 <sup>rd</sup> Week of September to 4 <sup>th</sup> Week of October	2 <sup>nd</sup> assignment in the last week of October
4	Deductions. Clubbing and aggregation of income, provisions regarding set-off and carry forward of losses and other residual topics	1 <sup>st</sup> Week of November to 3 <sup>rd</sup> Week of November	.....

  
**ANIL KUMAR**  
(Asst. Professor of Commerce)

Teacher: **Anil Kumar**  
 Subject: **Indian Financial System**

Class: **B. Com 2<sup>nd</sup>**  
 Semester: **3<sup>rd</sup>**

Sr. No.	Description of Chapters/Topics	Expected Duration	Assignment/ Test
1	Introduction: nature and role of financial system; Financial system and economic development; An overview of Indian financial system.	3 <sup>rd</sup> Week of August to 4 <sup>th</sup> Week of August	1 <sup>st</sup> assignment in the beginning of first week of September
2	Components of financial system: Financial markets and financial instruments: money and capital markets: Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market; SEBI: its formation, role and recent developments.	1 <sup>st</sup> Week of September to 4 <sup>th</sup> Week of September	Minor test in the first week of October
3	The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market	1 <sup>st</sup> Week of October to 2 <sup>nd</sup> Week of October	2 <sup>nd</sup> assignment in the last week of October
4	Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control.	3 <sup>rd</sup> Week of October to 1 <sup>st</sup> Week of November	.....
5	Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks Development banks: concept, objectives and functions; recent developments in development banking.	1 <sup>st</sup> Week of November to 3 <sup>rd</sup> Week of November	.....

  
**ANIL KUMAR**  
 (Asst. Professor of Commerce)



## Lesson Plan (2023-24)

Name: Pardeep

Class: B.A - 1<sup>ST</sup> Semester

Subject: Micro Economics

### September-2023

1. Nature and scope of economic
2. The economic problem: scarcity and choice
3. Economic system: characters and function
4. Demand, supply, and market equilibrium

### October-2023

5. Application of demand and supply
6. Elasticity of demand
7. Utility analysis and consumers equilibrium
8. Indifference curve analysis and consumer equilibrium
9. Production function and law of production

Test

Assignment: -

### November-2023

10. Isoquants and Isocost lines: producer equilibrium
11. Elasticity of supply
12. Theory of cost
13. Concepts of revenue
14. Break even analysis and its uses

Test

Assignment: -



LESSON PLAN - 2023-24  
 Name - Smt Meena Pannu  
 Class - B.Com III<sup>rd</sup>  
 Subject - Banking Law & Practice

Month	Week	Topic
July	3 <sup>rd</sup> week	Meaning and types of Banks.
	4 <sup>th</sup> "	Function of Commercial Bank
August Assignments <u>Collected</u>	1 <sup>st</sup> "	Banking Regulatory Framework in India
	2 <sup>nd</sup> "	do - - - - -
	3 <sup>rd</sup> "	Prevention of Money Laundering Act 2002
	4 <sup>th</sup> "	do - - - - -
Sept. Unit <u>Test</u>	1 <sup>st</sup> "	Banker & Customer Relationship
	2 <sup>nd</sup> "	Negotiable Instruments.
	3 <sup>rd</sup> "	Types of Securities and Precautions
	4 <sup>th</sup> "	do - - - - -
Oct.	1 <sup>st</sup> "	Commercial Paper.
	2 <sup>nd</sup> "	Contemporary & Emerging Issues in Banking
	3 <sup>rd</sup> "	Technology Driven development in Banking
	4 <sup>th</sup> "	Ethics & Corporate Governance in Banks.
Nov.	1 <sup>st</sup> "	Revision & Practice
	2 <sup>nd</sup> "	Diwali Break
	3 <sup>rd</sup> "	Revision & Class Test -

*[Signature]*

# LESSON PLAN - 2023-24

Smt Meena Pannu

B. Com Ist

Subject

Financial Accounting

Month	Week	Topic
July	3rd week	Meaning & Scope
	4th "	Principal & Features of Accounting Limitations.
Aug.	1st "	Double Entry System & Accounting Equation
<u>Assignment Collected.</u>	2nd "	Recording of Business transaction
	3rd "	- do -
	4th "	Total Balance & Balance.
Sept.	1st "	Capital & Revenue items
<u>Unit Test</u>	2nd "	Goods & Service Tax
	3rd "	Financial Statements.
	4th "	Final A/c with Adjustment & Practice
Oct.	1st "	Depreciation, Provision & Reserve.
	2nd "	Errors and their Rectification
	3rd "	Consignment A/c & Practice
	4th "	Non-Trading institution & Practice
Nov.	1st "	Practice & Revision -
	2nd "	- Diwali Break -
	3rd "	Revision & Practice -

Meena Pannu



## Lesson Plan (2023-24)

Name of Teacher: Nirmala.R

Semester: V

Class: B.Com. III

Paper: Financial Management

Month/Week	Topic
<b>July</b>	
III	Introduction, Financial Management-Nature & Scope
IV	Time Value of money, Leverage.
<b>August</b>	
I	Financial Planning & Forecasting.
II	Changing Role & Functional Areas of F.M.
III	Source of Finance. Revision of Previous chapters.
IV	Capitalisation.
<b>September</b>	
I	Capital Structure, Test.
II	Capital Budgeting.
III	Capital Budgeting. Revision of Previous chapters.
IV	Cost of Capital.
<b>October</b>	
I	Cost of Capital, Test.
II	Dividend Decisions, Assignments.
III	Working Capital-I
IV	Working Capital-II,
<b>November</b>	
I	Revision of Previous chapters
II	Diwali break
III	Revision of Previous chapters

## Lesson Plan (2023-24)

**Name of Teacher: Nirmala.R**  
**Class: B.Com. III**

**Semester: V**  
**Paper: Human Resource Management**

Month/Week	Topic
<b>July</b>	
III	Introduction, Syllabus Discussion, HRM-Nature, Importance
IV	HRM-Scope, Functions, Diff-HRM,HRD, Personal mgt
<b>August</b>	
I	HRM-Limitation, Qualities, Test & Revision
II	HRP-Importance, Levels, Process
III	Techniques of estimating HR demand, HRP- Barriers, Requisites, Assignment-1
IV	Job Analysis-Contents, Uses, Process, Problems, GD.
<b>September</b>	
I	Job Analysis-Methods, Job description, Job Specification
II	Recruitment & Selection-Importance, Factors, Process, Types ,Test & Revision
III	Induction-Process, Strategies , Test & Revision
IV	Selection-Importance, Factors, Process, Types ,Test & Revision, Induction-Process, Strategies
<b>October</b>	
I	Placement- Types, Objectives, Problems
II	Performance Appraisal-Characteristics , Process, Methods, Techniques, Debate.
III	Training- Objectives, Policy, Process, Methods, Merits, Assignment-2
IV	Internal Mobility-Promotion, Demotion, Transfer
<b>November</b>	
I	Revision of Previous chapters
II	Diwali break
III	Revision of Previous chapters



## Lesson Plan (2023-24)

Name of Teacher: Nirmala.R

Semester: I

Class: B.Com. I

Paper: Principles of Business Mgt

Month/Week	Topic
July	
III	Introduction, Trade, Business, Commerce,
IV	Mgt- History, Approaches, Presentation
August	
I	Planning, Revision of Previous chapters.
II	Types of plan, Organising.
III	Organisational structure & design.
IV	Globalisation and Management, Revision of Previous chapters.
September	
I	Departmentation –Needs & Basis, Test.
II	Delegation of Authority, Debate.
III	Decentralisation , Revision of Previous chapters.
IV	Directing through Motivation, Test.
October	
I	Leadership, Assignments, G.D.
II	Controlling-Concepts and Process, Revision
III	Mgt – Sci, Art, Profession.
IV	Centralisation.
November	
I	Revision of Previous chapters
II	Diwali break
III	Revision of Previous chapters