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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** | |
| **Name of Teacher** | **Neelam** |
| **Department** | Commerce |
| **Class & Section** | B.com 5thSem |
| **Subject and Code** | **Income tax** |
| **Semester Duration** | July to November |
| **Topics** | |
| **Month of July** | |
| Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning. | |
| **Month of August** | |
| Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income. | |
| **Month of September** | |
| Heads of income: income from salary, house property; profit and gains from business and profession, | |
| **Month of October** | |
| capital gains and other sources. Clubbing and aggregation of income | |
| **Month of November** | |
| Provisions regarding set-off and carry forward of losses. | |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [OddSemester]** | |
| **Name of Teacher** | **Neelam** |
| **Department** | Commerce |
| **Class & Section** | B.com 3rd sem |
| **Subject and Code** | **Corporate Accounting** |
| **Semester Duration** | July to November |
| **Topics** | |
| **Month of July** | |
| Accounting for share capital &debentures: issue, forfeiture and reissue of forfeited shares | |
| **Month of August** | |
| Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures. | |
| **Month of September** | |
| Final accounts of companies (excluding computation of managerial remuneration). | |
| **Month of October** | |
| Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings). | |
| **Month of November** | |
| Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction. | |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** | |
| **Name of Teacher** | **Neelam** |
| **Department** | Commerce |
| **Class & Section** | M.com 3rdSem |
| **Subject and Code** | **Entrepreneurship development** |
| **Semester Duration** | August to December |
| **Topics** | |
| **Month of August** | |
| Entrepreneurship: concept, nature and scope; factors affecting entrepreneurial growth; major motives influencing an entrepreneur; | |
| **Month of September** | |
| stress management; entrepreneurship development programs. Small Enterprises: Definition, Classification – Characteristics, Ownership Structures | |
| **Month of October** | |
| Market Survey and Opportunity Identification: starting a small scale industry, registration procedures, list of items reserved for small scale industry; assessment of demand and supply in potential areas of growth, understanding business opportunity, considerations in product selection, data collection for setting up small ventures | |
| **Month of November** | |
| Project Report Preparation: Managerial and Operational aspects of small business; Human relations and performance in organization; Institution supporting entrepreneurial growth. | |
| **Month of December** | |
| Environmental considerations: concept of ecology and environment, air, water and noise pollution standards and control. Personal Protection Equipment (PPEs) for safety at work places. | |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** | |
| **Name of Teacher** | **Neelam** |
| **Department** | Commerce |
| **Class & Section** | M.com 3rdSem |
| **Subject and Code** | **Computer application in business** |
| **Semester Duration** | August to December |
| **Topics** | |
| **Month of August** | |
| Computer System: Meaning, scope, types; Basic computer organization: Central Processing Unit, input, output, and storage devices; Introduction to software; System software - operating system, user interface and its types | |
| **Month of September** | |
| Basic computer organization: Central Processing Unit, input, output, and storage devices; Introduction to software; System software - operating system, user interface and its types Application software - word processing, spreadsheets; | |
| **Month of October** | |
| Introduction to databases, tables, queries, reports and form generation. Fuzzy Logic, etc Information Technology in Business: Concept of information technology; Local Area Network– media & topologies and Wide Area Networks; | |
| **Month of November** | |
| Electronic data processing; Intranet and extranet, concept and evolution; World Wide Web; | |
| **Month of December** | |
| Multimedia technologies; Video conferencing; Broadband networks; Planning and designing web pages | |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** | |
| **Name of Teacher** | **Neelam** |
| **Department** | Commerce |
| **Class & Section** | B.com 1st sem |
| **Subject and Code** | **Computer application in business** |
| **Semester Duration** | July to December |
| **Topics** | |
| **Month of July** | |
| Introduction to Management: characteristics approach | |
| **Month of August** | |
| significance process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach. | |
| **Month of September** | |
| systems approach and contingency approach; Emerging management concepts. II Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations. | |
| **Month of October** | |
| Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization. 15 III Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation. | |
| **Month of November** | |
| Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination. | |
| **Month of December** | |
| Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques. 15 IV Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership. | |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [OddSemester]** | |
| **Name of Teacher** | **Neelam** |
| **Department** | Commerce |
| **Class & Section** | B.com 1st sem |
| **Subject and Code** | **Personal Finance** |
| **Semester Duration** | July to December |
| **Topics** | |
| **Month of July** | |
| Personal finance: Concept, need, principles, scope; Personal finance services and strategies | |
| **Month of August** | |
| Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting, Basics of investment. | |
| **Month of September** | |
| Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc. | |
| **Month of October** | |
| loans: Sources and types; Identifying risky avenues for investment. Calculating risk and return of various investment avenues; Calculating costs in investment and loans, Identifying hidden costs; Tax treatment of investment. | |
| **Month of November** | |
| Likely causes of cheating and fraud in investment; Institutional framework for investing: SEBI, IRDA, RERA, AMFI, bank ombudsman, Insurance planning: Concept, importance. | |
| **Month of December** | |
| Types of insurance policies; Risk coverage and returns from insurance; Considerations in purchase of insurance policy; Retirement planning: Pension plans, NP | |