

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

ASSANDH, KARNAL

Lesson Plan (2024-25), Semester 1

Class: B.Com

Subject: Financial Accounting

Course Code- B23 COM – 101

Name of the Teacher: Sushma Sharma

Sr. No.	Period	Topics	Academic Activity to be organised
1.	July 22-31	Orientation to Students Financial accounting: Concept, Objectives & Scope Accounting as an information system, Accounting principles: Concepts and conventions	Oral Discussion
2.	August 1-31	Double entry system A brief overview of accounting standards in India Journal, Ledger & trial balance, Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves, Revision and Class Test, Final Accounts: Trading & Profit and loss account and balance sheet with adjustments	Oral Discussion
3.	September 1-30	Topic of Final Accounts Continued, Accounting for non-profit organizations, Consignment accounts: accounting records Normal and abnormal loss, Valuation of unsold stock	Group discussion/ presentation/ role playing/group activity
4.	October 1-31	Branch accounts (dependent branch): debtors system, stock and debtor system, Wholesale branch, Final accounts Methods	Group discussion/ presentation/ role playing/group activity
5.	November 1-22	Hire purchase and installment payment system	Mid Term Exam

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Swarnjit Kaur

Class- B.com(Gen.)(voc.) 1st year

Subject- Business Law

Course Code- B23-COM-102

Sr.No.	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	The Indian Contract Act,1872: nature and classification of contracts, Essentials of a valid contract.	*Orientation *Oral Presentations
2	01-31 Aug, 2024	An overview of proposal and acceptance, capacity of parties to contract, free consent, lawful consideration, lawful object, void agreement, performance of contract, discharge of contract, remedies for breach of contract.	*Oral Presentations * Class Test

3	01-30 Sept, 2024	<p>Sale of Goods Act,1930: Formation of contract of sale, Goods and their classification, Price, Conditions and warranties, Transfer of ownership in goods, Performance of the contract of sale, Remedies: unpaid seller and his rights, buyer's remedies, Auction sale, online auction.</p> <p>The Indian Partnership Act,1932: Nature of firm, Duties and Rights of partners, Liabilities of firm and partner.</p>	*Oral Presentations * Class Test
4	01-31 Oct, 2024	<p>Limited liability partnership Act, 2008: concepts, characteristics of LLP, incorporation of LLP, LLP agreement, extent and limitations of liabilities of LLP and partners.</p> <p>Negotiable Instruments Act 1881: scope, features and types, negotiation, crossing, dishonor and discharge of negotiable instruments. Information Technology Act 2000: purpose benefits and limitations, digital signature, E-governance, attribution of electronic records, duties of subscribers, penalties and adjudication offenses.</p>	*MCQ Quiz * Group Discussion *Assignments
5	01-22, Nov 2024	Question answer practice and topics revision	*Group Discussion *Mid Term Exam

Topics of Assessment – Essentials of a valid contract and scope and features and types of negotiation

PPT On Topic- The Indian contract act, 1872, sale of goods act, 1930, Indian partnership act 1932, negotiable instruments act 1881, information technology Act 2000.

Problem solving and project base Learning- Analyse various legal aspects like the Indian contract act 1872, sale of goods, limited liability partnership. Application of negotiable instruments in real world.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Aditi Sharma

Class- B.com 1st Year

Subject- Business Management

Course code:B23-COM-103

Sr. No	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	1.Introduction to management: characteristics and significance, process and function of management ; as science art and profession;	Oral Presentations
2	01-31 Aug, 2024	Approaches to management classical and neo classical approach ,behaviour approach ,management science approach system approach and contingency approach; Emergency Management concept. 2.Planning process and importance type of plan ;policy ,programme strategy,	Oral Presentations or Class Test
3	01-30 Sept, 2024	3.Vision ,mission, goal, objectives: Organising ,principle and benefits of organisations; Organisational structure ;functional line and staff, matrix, formal versus informal Organization structure for large scale business organization and virtual organization. 3.Staffing importance scope and mode of staffing delegation advantage barrier of delegation guidelines for effective delegation	Oral Presentations, Group Discussion, or Class Test

4	01-31 Oct, 2024	Decentralisation and centralisation :Advantage, Disadvantage ; factor influencing decentralisation; Directing :Coordination Characteristics and process of control ,prerequisites of an effective control system controlling techniques . 4.Motivation: Objective and Significance :Approaches to motivation: Leadership: significance and functions; leadership style ;Approaches to leadership.	MCQ Quiz or Group Discussion
5	01-22, Nov 2024	Question answer practice and topics revision	Group Discussion or Mid Term Exam

Topics of Assessment -Business management and Approaches of management

PPT On Topic- Management; approaches of management ;Planning ;Organising staffing; directing ;controlling , Leadership.

Problem solving and project base By working in teams to tackle authentic challenges ,student develop teamwork, communication and critical thinking skills while gaining practical insight into business operations and strategy.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

ASSANDH

ODD SEMESTER 2024-2025

LESSON PLAN

Name of the Teacher:-Bharti Valecha

CLASS:-B.COM First Semester

Paper:-Mathematics

Course Code- B23-COM-104

Sr.No	Period	Topic to be covered	Academic Activity to be Organized
1.	22-31 July,2024	Unit-3 Algebra of Matrices	Class Test
2.	1-31 Aug,2024	Unit-3 Determinants Adjoint and Inverse of a Matrix	Group discussion
3.	1-30 Sep,2024	Unit-2 Logarithms Arithmetic and Geometric Progression	MCQ Quiz and Class test
4.	1-31 Oct,2024	Unit-1 Set Theory Logical Statements and Truth Tables	MCQ Quiz and Group Discussion
5.	1-22 Nov,2024	Unit -4 Compound Interest Annuities	Class test

Topic of Assignments :-Compulsory Questions of All Units

PPT on the topics:-Set Theory and Matrix

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH (KARNAL)

Session- 2024-25

Name of the Teacher: Ms. Nidhi

Class :B.com 1st semester

COURSE CODE :B23-PAD -104(MDC 1)

Paper: Public Administration in India

S. No	Period	Topics to be covered	Academic activity to be organized
1.	01 July to 31 July, 2024	Historical Background and constitutional context Evolution; Parliament, Executive and Judiciary- structure, functions and work processes Salient features	Group Discussion
2.	01 August to 31 August, 2024	Union Executive President; Prime Minister and Council of Minister; Cabinet Secretariat and PMO; Central Secretariat	Class Test
3.	01 September to 30 September, 2024	Federal and Unitary Features in constitutional context; Union-State relations and trends in centre-state relations; Inter-State relations- Issues and resolution mechanism	PPT Presentation
4.	01 October to 31 October, 2024	Election Commission of India; National Human Rights Commission; Niti Ayog; National Development Council	Class Test Oral Presentation
5.	01 November to 22 November 2024	Revision	

PPT Presentation – Financial Relation between centre and state government

Oral Presentation- Constitutional and Non-Statutory Authorities

Name of the Teacher- **Ms Sonia Duhan**

College- **Jeevan Chanan Mahila Mahavidyalaya, Assandh (Karnal)**

Class- **B.Com1st Sem (AEC)**

(Odd Semester)

Paper- **English language and Communication Skills**

Course Code : B23-AEC-1

S.NO.	Period	Topics to be Covered	Academic Activity to be Organized
1.	22-31 July, 2024	1.Theory and Types of Communication	Reading+Class Test
2.	01-31 Aug, 2024	2.Verbal Communication 3. Non verbal Communication 4. Workplace Communication	Oral Presentations And Class Test
3.	01-30 Sept, 2024	5. Self And Peer Communication 6.Importance Of Listening Skill	Oral Presentations And Interpersonal Conversation
4.	01-31 Oct, 2024	7.Note -Taking Skill 8.Parts of Speech	Note Writing Practice Practice of Sentences

5.	01-22 Nov, 2024	Revision	Revision Of Sample paper And Mid Term Exam
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Topic of Assignments:- Types of Communication

PPT on the Topics:- Importance of Listening Skills

Problem solving & Project Base Learning :- Tenses and Its Types

**JEEVAN CHANAN MAHILA
MAHAVIDYALAYA, ASSANDH
(KARNAL)**

LESSON PLAN 2024-25

Name of the teacher : Meenakshi choudhary

Class: B.COM 1ST SEM

Subject: BASIC IT TOOLS

COURSE CODE: B23-SEC-103

Sr.No	Period	Topics to be covered	Academic Activity to be Organized
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1	22-31 July 2024	UNIT-1: Introduction to computer : Computer and latest IT gadgets ,Evolution of computer and applications. Basic of hardware and software, Application software.	Oral test
2	1-31 Aug 2024	CPU ,input output devices, computer memory, mobile apps. UNIT-2: Introduction of operating system its functions, operating system for desktop and mobile. Changing display propert. Removing and sharing printers, File and folder management.	1 st assignment + 1 st test + Lab practice
3	1-30 Sept 2024	UNIT-3: Introduction TO INTERNET and WWW, Basics of computers ,LAN,WAN, Network topology, applications of internet, website address and URL. WEB Browsers, popular search engines. searching on the internet.	2 nd assignment + Group discussion + Lab practice

4	1-31 Oct 2024	UNIT-4: E-Mail-opening email account, mailbox, inbox, outbox. creating and sending a new email, replying to Email message, forwarding the email message searching emails, Attaching files with Email. Email signature.	2 nd test + Lab practice
5	1-22 Nov 2024	SOCIAL NETWORKING: Facebook, Twitter, LinkedIn, Instagram, whatsapp. Introduction to Blogs, Digital locker	Midterm exam

JEEVAN CHANAN MAHILA

MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher-Chhavi mongia

Class- B.COM 1st semester

Course code-B23-VAC-201

Subject-Environmental studies

Sr. No	Period	Topics to be covered	Academic Activity to be Organized
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1	22-31 July, 2024	<p>Introduction to environmental studies: Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.</p> <p>Ecosystems: Definition, structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs, Major ecosystems types: Forest ecosystem, Grassland ecosystem, Desert ecosystem and Aquatic</p>	Oral Presentations
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		ecosystem (lakes, rivers, oceans).	
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2	01-31 Aug, 2024	<p>Natural resources: Renewable and Non-renewable Resources</p> <p>Land resources: Land degradation and soil erosion.</p> <p>Forest resources: Importance of forests, deforestation: causes and impacts on environment.</p> <p>Water resources: Use and over- exploitation of surface and ground water.</p> <p>Energy resources: Renewable and non-renewable energy sources.</p> <p>Biodiversity and Conservation: Definition and its types, Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-</p>	Oral Presentations or Class Test
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		<p>wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</p> <p>Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational values.</p>	
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3	01-30 Sept, 2024	<p>Environmental pollution</p> <p>Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution.</p> <p>Solid waste management: Sources, methods of disposal: Landfill, incineration and composting.</p> <p>Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environmental Policies & Practices</p> <p>Environmental laws: Environment (Protection)</p>	Oral Presentations, Group Discussion, or Class Test
		<p>Act, 1986 Air(Prevention & Control of Pollution) Act, 1981, Water (Prevention and control of Pollution) Act, 1974.</p>	

4	01-31 Oct, 2024	<p>Human Communities and the Environment:</p> <p>Human population growth: Impacts on environment, human health and welfare.</p> <p>Resettlement and rehabilitation of project affected person. Disaster management: floods, earthquake, cyclones, landslides and drought.</p> <p>Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.</p>	MCQ Quiz or Group Discussion
5	01-22, Nov 2024	Question answer practice and topics revision	Group Discussion or Mid Term Exam

Topics of Assessment – Biodiversity and conservation

PPT On Topic- Environmental laws and Forest resources.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Swarnjit Kaur

Class- B.com(Gen.)(voc.) 3rd sem.

Subject- Corporate Accounting

Sr.No.	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	Issue of shares: Concept, types, process and procedure (including insider trading):	*Oral Presentations
2	01-31 Aug, 2024	Transfer of shares: DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares, Dividend on shares; Redemption of preference shares. Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation.	*Oral Presentations * Class Test
3	01-30 Sept, 2024	Basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment. Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings);	*Oral Presentations * Class Test

4	01-31 Oct, 2024	Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction. Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	*MCQ Quiz * Group Discussion *Assignments
5	01-22, Nov 2024	Question answer practice and topics revision	*Group Discussion *Mid Term Exam

Topics of Assessment – Issue of shares, underwriting of shares, internal reconstruction.

PPT On Topic- Issue of shares, Profit prior to incorporation, Amalgamation of companies, (IDCS), Final accounts of companies.

Problem solving and project base Learning- Examine stakeholders equity of any companies. Students form study groups and analyse financial statements for a publicly-traded company of their choice.

JEEVAN CHANAN MAHILA MAHA VIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Anuradha

Class- B.Com(3rd semester)

Subject- Income Tax

Course code-B23-COM-302

S.No	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	Income tax: Concepts -Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset;	*Oral Presentations
2	01-31 Aug, 2024	Role of PAN and Aadhar number in income tax; Maximum marginal rate of tax; Alternate Minimum Tax; Agricultural Income;Tax evasion,Tax avoidance,Tax planning and Tax Management. Computation of income based on residential status of individuals HUFs, Company and other persons.	*Oral Presentations * Class Test
3	01-30 Sept, 2024	Determining income taxable and exemptions under the head salaries (including retirement benefits and provisions) and Income from House Property .	*Oral Presentations * Class Test

4	01-31 Oct, 2024	Computation of taxable income and exemptions under the head PGBP(including depreciation provisions), Capital Gains .	<ul style="list-style-type: none"> *MCQ Quiz * Group Discussion *Assignments
5	01-22, Nov 2024	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	<ul style="list-style-type: none"> *Group Discussion *Mid Term Exam

Topics of Assessment – concepts of income tax, Residential status, Tax evasion, Tax avoidance, Tax planning and Tax management

PPT On Topic- clubbing and aggregation of incomes Set off and carry forward of losses, Exempted income.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Aditi Sharma

Class- B.com 2nd Year

Subject- Banking and Insurance

Course code:B23-COM-205

Sr. No	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	1.Banking; concept, features, functions, importance and principle of banking; Evaluation of banking in India: Classification of banks; Credit creation, Banking regulation act 1949; Major provision.	Oral Presentations
2	01-31 Aug, 2024	2.Indian banking system: Features, nationalization of commercial banks and its effects; Reserve Bank of India -Functions control of credit by RBI power of RBI; Recent trend in Indian banking system.	Oral Presentations or Class Test
3	01-30 Sept, 2024	3. Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance principles, present status and growth of life and general insurance in India, claims settlement procedure; Regulatory framework of insurance	Oral Presentations, Group Discussion, or Class Test

4	01-31 Oct, 2024	4.Fire insurance: Concept ,principles fire insurance policy, claims settlement procedure ; Marine insurance: marine insurance policy and claim settlement procedure ;Accident and motor insurance: policy and claim settlement procedure.	MCQ Quiz or Group Discussion
5	01-22, Nov 2024	Question answer practice and topics revision	Group Discussion or Mid Term Exam

Topics of Assessment -Banking; evaluation of banking; regulation act 1949.

PPT On Topic- Banking; Banking regulation act 1949; Indian banking system: Insurance; life and general insurance: fire insurance :marine insurance.

Problem solving and project base :Analyse banking industry regulatory changes :Credit creation, Identify analyse and resolve ,issue that raise the customer need, policy coverage risk ,assessment and regulatory compliance.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Preeti Bedi

Class- B.com 3rd Semester

Subject- Business Economics

Course code- B23-COM-304

S.No	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	Nature and scope of business economics, Importance basic economic concept, Nature of demand function, Law of demand function, Law of demand, elasticity of demand: price, income and cross.	Oral Presentations
2	01-31 Aug, 2024	Consumer equilibrium; cardinal and ordinal approach, production function, price and output determination Non collusive and collusive oligopoly models, Money and it's functions Employment theory; classical and Keynesian.	Oral Presentations or Class Test
3	01-30 Sept, 2024	Macroeconomics concepts, circular flow of income, National income and concepts:GNP,GDP,NNP,NDP.Inflation, money supply.	Oral Presentations or Class Test

4	01-31 Oct, 2024	Fiscal policy; Monetary policy, Business cycles and their control, Question and answer practice, Topics revision.	MCQ Quiz or Group Discussion
5	01-22, Nov 2024	Question answer practice and topics revision	Group Discussion or Mid Term Exam

Topics of Assessment -Collusive oligopoly models – Cartels, price Leadership

PPT On Topic-Consumer Equilibrium cardinal and ordinal approach, price and output. Determination under monopolistic competition, circular flow of income, monetary policy and fiscal policy.

Problem solving and project base Learning-National income concepts: GDP, GNP, NNP, NDP.

Name of the Teacher- **Dr. Neetu Sethi**

College- **Jeevan Chanan Mahila Mahavidyalaya, Assandh**

Class- **B.Com3rd Sem(AEC)**

Paper- **English Language And Communication Skills**

Course Code :-**B23-ENG-301**

S.NO.	Period	Topics to be Covered	Academic Activity to be Organized
1.	22-31 July, 2024	Close Reading	Paper Reading
2.	01-31 Aug, 2024	Comprehensive Summary Paraphrasing Interview Skills Seminar and Presentation Skills Data Interpretation	Group Discussion
3.	01-30 Sept, 2024	Vocabulary Homophones Pair of Words Rearranging Jumbled Words	Dictation
4.	01-31 Oct, 2024	Common Errors in the use of Noun Pronoun Articles	Practice + Class Test
5.	01-22 Nov, 2024	Revision	Sample Paper Practice + Mid Term Exam

Topic of Assignments:- Data Interpretation

PPT on the Topics:- Interview Skills

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH (KARNAL)

Session- 2024-25

Name of the Teacher: Ms. Nidhi

Class :B.com 3rd sem

COURSE CODE :B23-PAD -401(MDC 3)

Paper: Development Administration

S. No	Period	Topics to be covered	Academic activity to be organized
1.	01 July to 31 July, 2024	Development Administration: Concept, Nature, Scope, Features and Significance.	Group Discussion
2.	01 August to 31 August, 2024	Objectives of Development Administration. Administrative Ability for Development and Administration, Administrative Ability for Development organisation and Development Management. Development Administration and Non-Development Administration Dichotomy. Ecology of Development Administration. Administrative Development: Concept, Need, Problems and Sources. Relations between Administrative Development and Development Administration.	Class Test
3.	01 September to 30 September, 2024	Administrative Organisations for Development at Centre, State and Local Levels. Bureaucracy and Development Administration; Citizens and Development Administration. Development Administration and Administrative Capability, NGOs and Development Administration.	PPT Presentation

4.	01 October to 31 October, 2024	Development Planning: Meaning, Types, Need; Machinery for Development Planning; Process of Development Planning: Formulation and Implementation and Evaluation. Project Formulation, Implementation and Evaluation.	Class Test
5.	01 November to 22 November 2024	Revision	

PPT Presentation – Administration in NGOs

JEEVAN CHANAN MAHILA
MAHAVIDYALAYA

Assandh (Karnal)

Lesson plan (2024-25)

Name of the Teacher –MEENAKSHI CHOUDHARY

Class-BCOM 3rd sem.

Subject- Data Management.

Course Code- BC-302

Sr. No.	Period	Topics to be covered	Academic Activity to be organized
1	22-31 July,2024	Database Management System – Introduction and Purpose, Database Architectures.	Oral Presentations
2	1-31 Aug,2024	Centralized, Client-Server, Parallel, Distributed, Web based system: Web architecture (2 tiers, 3 tiers, N-tier Architecture) Database Storage Structures: Introduction, Indexing, Hashing, Data Dictionary. 6 II Data Models: Introduction to various data models	Oral Presentations + Class Test + MCQS
3	1-30 Sept,2024	Cardinality Ratio & Relationships, Representation of entities, attributes, relationship attributes, relationship set, Generalization, aggregation, Structure of relational Database and different types of keys, Codas rules and Relational data model	Oral Presentations + Class Test. + LAB PRACTICALS
4	1-31 Oct,2024	Relational Database design: Basic System Development Life Cycle, Database Design – ER to Relational, Functional dependencies, Normalization, Normal forms based on primary keys (1NF, 2NF, 3NF)	Mid Term Exam + LAB PRACTICALS.
5	1-22 Nov,2024	SQL queries: SQL data definition, data types, specifying constraints, Queries for retrieval, insertion, deletion, updating, introduction to views.	TEST OF COMPLETE COURSE

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

ASSANDH

ODD SEMESTER 2024-2025

LESSON PLAN

Name of the Teacher:-Bharti Valecha

CLASS:-B.COM(Gen +Voc), 3rd semester

Paper:-Vedic Maths

Course Code- B23-VAC-308

Sr.No	Period	Topic to be covered	Academic Activity to be Organized
1.	22-31 July,2024	Unit-1 Ancient Period	Class Test
2.	1-31 Aug,2024	Unit-1 Ancient Period	Group discussion
3.	1-30 Sep,2024	Unit -2 Medival Period	Class test
4.	1-31 Oct,2024	Unit-3 Modern Period	Group Discussion
5.	1-22 Nov,2024	Unit-4 Medals and Prizes in Mathematics and Contemporary Mathematicians	Class test

Topic of Assignments :-Compulsory Questions of All Units

Jeevan Chanan Mahila Mahavidyalaya, Assandh (Karnal)

NAME OF THE TEACHER : NEHA JINDAL CLASS

B.Com 5th sem.

SUBJECT : Cost Accounting

Course Code- BC-501

Sr No	Period	Topic to be covered	Academic Activity to be organized
1	August	Nature and Scope of accounting cost concept classification of cost method and technique of cost	Oral presentation
2	September	Material Planning and Purchasing, pricing of material issue treatment of material losses, material and inventory control, Labour cost control procedure, Labour turnover, ideal time, overtime, method of wages payment time and pic rate, incentive schemes.	Oral presentation or class test
3	October	Overheads classification, allocation, apportionment and absorption of overheads, under and over absorption method of costing, unit costing, job costing, contract costing, process costing, service costing	Oral presentation or assignment
4	November	Standard costing and variance analysis, cost control and cost reduction, cost audit, overview of cost audit standard	Oral presentation and class test

Topic of Assignment: Classification of Overhead, Job Costing, Process Costing, Standard Costing and Cost Control

PPT on the Topic: Classification of Cost, Cost Audit

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Aditi Sharma

Class- B.com 3rd Year

Subject- Goods and service tax

Course Code:BC-503

S.No	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	1.GST :meaning ,taxable person, registration: procedure and documents required.	Oral Presentations
2	01-31 Aug, 2024	2.Levy and collection of GST. 3.Time and place of supply of goods and services ,value of taxable supply.	Oral Presentations or Class Test
3	01-30 Sept, 2024	4.Computation of input tax credit and transfer of input tax credit. 5.tax invoice credit and debit note.	Oral Presentations, Group Discussion,or Class Test

4	01-31 Oct, 2024	6.Various returns to be filed under GST . 7.Payment of tax including TDS,interest provision and delayed payment.	MCQ Quiz or Group Discussion
5	01-22, Nov 2024	8.Offences and penalties . Question answer practice and topics revision	Group Discussion or Mid Term Exam

Topics of Assessment -GST :procedure ,document required; and levy and collection of GST.

PPT On -GST, levy and collection of GST, time and place of supply of goods and services ,various returns to be filed under GST, payment of tax including TDS.

Problem solving ;It helps to know about different type of taxes and calculation of taxes for various transaction involving goods and services.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Aditi Sharma

Class- B.com 3rd Year

Subject- Auditing

Course code- BC-505

Sr.No	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	1.Introduction: meaning ,objectives and advantages of auditing; Types of audit internal and external audit ,proprietary and efficiency audit.	Oral Presentations
2	01-31 Aug, 2024	2.Audit process; audit programme, audit working papers and evidence, audit of e commerce transaction. 3.Methods of audit work; routine checking and test checking; internal control and internal checking system. 4.Vouching ;meaning, objective and importance of vouching, vouching of cash book .	Oral Presentations or Class Test
3	01-30 Sept, 2024	Purchase book ,sale book, bill receivable book, bill payable book, journal proper and debtor creditor Ledger, verification of assets and liabilities. 5.Audit of limited companies ;company auditor – appointment, power, duties and liabilities, directions of Comptroller and Auditor General of India .	Oral Presentations, Group Discussion Or Class Test

4	01-31 Oct, 2024	6.Audit report :various type of audit reports. 7.Investigation meaning nature procedure and objectives investigation and due diligence. 8.Professional ethics of auditing.	MCQ Quiz or Group Discussion
5	01-22, Nov 2024	Question answer practice and topics revision	Group Discussion or Mid Term Exam

Topics of Assessment -Meaning objectives of auditing ;audit process: audit of e commerce transactions.

PPT On -Audit Meaning and its type, audit process ,method of audit work, vouching audit of limited companies, audit reports and its type.

Problem Solving and project base; Audit structure review process of project performance ,progress and outcome against predefined objectives goals and criteria.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH, KARNAL

Lesson Plan (2024-25), Semester5

Class: B.Com

Subject: Income Tax-I

Course code-BC 504

Name of the Teacher: Sushma Sharma

Sr. No.	Period	Topics	Academic Activity to be organised
1.	July 22-31	Important Concepts – Tax, Person, Assesse, Previous Year, Assessment Year, Casual Income, Income, Gross Total income, Total Income , Agricultural income, Tax Evasion, Avoidance and Tax Planning and Management	Oral Discussion
2.	August 1-31	Residential Status of an individual, HUF, Firm, AOP, Company, Any other Person Residential Status and Tax incidence- Scope of total income, Income Under the head Salaries,	Oral Discussion
3.	September 1-30	Income Under the head Salaries Continued, Income from House Property, Profits and Gains of Business or Profession, Determination of Income on Presumptive basis, Depreciation Allowance	Group discussion/ presentation/ role playing/group activity
4.	October 1-31	Capital Gains, Income from Other Sources	Group discussion/ presentation/ role playing/group activity
5.	November 1-22	Clubbing of Income and aggregation of Income, Set-off and Carry forward of Losses	Mid Term Exam

JEEVAN CHANAN MAHILA

MAHAVIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Deepti Dua

Class- B.Com.5th sem

Subject- Financial Management

Course code- BC 502

Sr. No	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	1. Nature and scope of Financial Management	Oral Presentations
2	01-31 Aug, 2024	2. Financial Planning , Capitalisation, Financial Forecasting, Long term sources of finance	Oral Presentations or Class Test
3	01-30 Sept, 2024	3. Medium term and short term sources of finance, Cost of Capital , Capital Structure.	Oral Presentations, Group Discussion, or Class Test

4	01-31 Oct, 2024	4. Capital Structure , Capital Budgeting, Management of Working Capital	Oral Presentation, MCQ Quiz or Group Discussion
5	01-22, Nov 2024	5. Management of cash and practice and test.	Oral Presentation , Group Discussion or Mid Term Exam

Topics of Assessment – Capitalisation , Capital Budgeting

PPT On Topic- Cost of Capital , Management of Working Capital

JEEVAN CHANAN MAHILA MAHA VIDYALAYA

Assandh

Odd semesters 2024-25

Lesson Plan

Name of the Teacher- Anuradha

Class- B.Com (General 5th semester)

Subject- Supply Chain Management

Course code- BC 506(i)

S.No	Period	Topics to be covered	Academic Activity to be Organized
1	22-31 July, 2024	Supply Chain Management: Concept,scope and importance; approaches to SCM;role of SCM in a firm and economy; SCM and marketing mix	*Oral Presentations
2	01-31 Aug, 2024	SCM as coordination function; Integrated SCM,Total cost concept; Strategic SCM:SCM strategy, implementation and management; interrelationship Of SCM and marketing	*Oral Presentations * Class Test
3	01-30 Sept, 2024	Elements of SCM; transportation: Consideration in selecting the right mode;multimodal transportation; warehousing: types,site selection and management; customer service – strategy and practice; distribution channel design.	*Oral Presentations * Class Test

4	01-31 Oct, 2024	Information system in SCM;ERP and SCM; recent developments in in SCM – third / fourth party logistics	*MCQ Quiz * Group Discussion *Assignments
5	01-22, Nov 2024	Question answer practice and topics revision	*Group Discussion *Mid Term Exam

Topics of Assessment –Concept, scope and importance; role of SCM in a firm and economy.

PPT On Topic- Multimodal transportation, warehousing, distribution channel design

Problem solving and project base Learning-Information system in SCM; ERP and SCM.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA,
ASSANDH, KARNAL

Lesson Plan (2024-25), Semester5

Name of the Teacher: Kiran Taneja

Class: B.Com

Subject: Web Technology

Course code-BC(voc)-505

Sr. No.	Period	Topics to be covered	Academic Activity to be organized.
1	22-31 July,2024	<u>Internet basic concept,</u> <u>world wide web.</u>	<u>Oral presentations.</u>

2	1-31 Aug,2024	<u>Websites, HTML introduction, tags list,</u>	<u>Oral presentations &</u>
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		<u>creating table, linking document frames ,html images.</u>	<u>class test</u>
3	01-30 Sept,2024	<u>Forms, Cascading style sheet.</u>	<u>Oral presentations & class test</u>
4	1-31 Oct,2024	<u>JavaScript basic concepts ,JavaScript document object models .</u>	<u>MCQ quiz _Or Group Discussion.</u>
5	1-22 Nov,2024	<u>Javascript programming.</u>	<u>Mid Term Exam. _Or Group Discussion.</u>

LESSON PLAN OF SYSTEM ANALYSIS AND DESIGN.

Name of the class teacher:- kiran Taneja.

Class:- B.com 5th semester.

Course code-BC(Voc)-506.

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH, KARNAL

Lesson Plan (2024-25), Semester5

Class: B.Com vocational

Subject: System Analysis and Design

Course code-BC(voc)-506

Name of the Teacher: Kiran Taneja

SR.NO.	PERIOD	Topics to be covered	Academic Activity to be organized
1.	22-31 July,2024	System concept: introduction, definition of a system, characteristics of a system, Elements of a system, types of system:-open and close systems, deterministic and abstract systems, man-made information system, computer-based system.	Oral test
2	1-31 Aug,2024	System development life cycle: introduction, phases of SDLC, role & qualities of system analyst, consideration for system planning and	Test + 1 st assignment

LESSON PLAN OF SYSTEM ANALYSIS AND DESIGN.

Name of the class teacher:- kiran Taneja.

Class:- B.com 5th semester.

Course code-BC(Voc)-506.

		control for system success, academic and personal qualifications of a system analyst, user interface/analyst. System planning and initial investigation. Fact finding process and techniques. Tools of structure analysis.	
3	01-30 Sept,2024	Feasibility study. Cost/benefit analysis. System Design. Input/output Form design.	Test + MCQ QUIZ
4	1-31 Oct,2024	File organization and Database design. System Testing and quality assurance.	2 ND ASSIGNMENT + Midterm exam
5	01-22 Nov,2024	System implementation and software maintenance. Hardware /Software selection.	Test of complete course

TOPIC OF ASSIGNMENT:-feasibility study, comparative charts.

PPT on topics:-oral presentation, hardware/software selection.