**Lesson Plan**

**Name of Assistant Professor: Sumitra Rani**

**Class and Section: B. Com 6th Semester**

**Subject: Entrepreneurship Development. (BC 6.3)**

**Session: 2023-2024(Even Semester)**

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| Month | Particulars |
| January 2024 | * Overview of Syllabus * Entrepreneur An overview * Entrepreneurship * Dimensions of Entrepreneurship. * Entrepreneurship: Starting a Business. |
| February 2024 | * Selection of Enterprise. * Expansion of Business. * Small Business * Identification of Entrepreneurial Opportunities and Feasibility Study. * Environmental Scanning * Marketing Assessment. * Market Survey. * Class Test * Group Discussion * Assignment 1st |
| March 2024 | * Setting up a New Venture. * Production and Operation Management. * Business Plan. * Promotion and Development of entrepreneurship. * Unit Test * Presentation * Assignment -II |
| April 2024 | * Institutional Support to entrepreneurship development * Government Support and incentives to new enterprises * Industrial Sickness. * Presentation * Revision * Queries and Discussion * Mock Tests |

**Lesson Plan**

**Name of Assistant Professor: Sumitra Rani**

**Class and Section: M. Com2nd Semester**

**Subject: Advanced Financial Management and Policy. (MCOM/GEN/2/CC7)**

**Session: 2023-2024(EvenSemester)**

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| Month | Particulars |
| January 2024 | * Overview of Syllabus * Financial Management: meaning, objectives and scope; types of financial decisions, risk-return, framework for financial decision –making. * Time value of money. * Capital Budgeting Decisions: nature, importance and types of investment decision. * Techniques of evaluating capital budgeting decisions, risk analysis in capital budgeting. |
| February 2024 | * Capital Structure Decisions: optimum capital structure; theories of capital structure; factors determining capital structure. * Sources of long term and short-term finance. * Cost of Capital: concept and importance; computations of cost of various sources of finance; weighted average cost of capital. * Class Test * Group Discussion * Assignment 1st |
| March 2024 | * Working Capital Management: Concept and types of working capital; operating cycle, determinants of working capital, estimation of working capital requirement; working capital policy; * Management of cash, accounts receivables and inventories; financing working capital. * Unit Test * Presentation * Assignment -II |
| April 2024 | * Dividend Policy: Dividend and its forms, theories of dividend policy and their impact on the value of a firm; types of dividend policy; * Corporate Restructuring: Types of business combinations, motives of mergers and acquisitions, valuation of mergers and acquisitions. * Presentation * Revision * Queries and Discussion * Mock Tests |

**Lesson Plan**

**Name of Assistant Professor: Sumitra Rani**

**Class and Section: M. Com 4thSemester**

**Subject: Strategic Management (MCOM/GEN/4/CC13)**

**Session: 2023-2024(Even Semester)**

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| Month | Particulars |
| January 2024 | * Overview of Syllabus * Strategic Management - An Introduction – Evolution of business policy as a discipline – Concept of strategic management. * Characteristics of strategic management – Defining strategy, strategy formulation– Stakeholders in business – Vision, mission and purpose. |
| February 2024 | * Strategic analysis and choice Environmental Threat and Opportunity Profile (ETOP)- Organizational capability Profile. * Strategic Advantage Profile, Corporate Portfolio Analysis SWOT Analysis- Synergy and Dysergy * Class Test * Group Discussion * Assignment 1st |
| March 2024 | * GAP Analysis – Porter’s Five Forces Model of Competition * Me Kinsey’s 7s Framework GE 9 Cell Model Distinctive Competitiveness. * Selection of matrix, change Driers. * Unit Test * Discuss Case study * Assignment -II |
| April 2024 | * Strategy Evaluation – Importance, Symptoms of Malfunctioning of strategy. * Organization anarchies –Operations Control and Strategic Control – Measurement of Performance. * Analyzing variances and Role of organizational systems in evaluation. * Power Point Presentation * Revision * Queries and Discussion * Mock Tests |

**Lesson Plan**

**Name of Assistant Professor: Sumitra Rani**

**Class and Section: B. Com 4th Semester**

**Subject: Organizational Behaviour (BC-4.4)**

**Session: 2023-2024(Even Semester)**

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| Month | Particulars |
| January 2024 | * Overview of Syllabus * Introduction Organization Behaviour: Concepts and Significance, Human Relations and Organizational Behaviour. Introduction. * Historical Development of Organizational Behaviour; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthrone Studies. * Meaning and Definitions of Organizational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB.; * Approaches to Organization Behaviour: Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organization Behaviour; Significance of OB; Criticism. * Personality- Type A and B, Big Five personality types, Factors influencing personality. * Class Room Discussions. |
| February 2024 | * Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude. * Learning- Concept and Learning theories and reinforcement, Schedules of reinforcement. * Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence. * Unit Test * Group Discussion * Assignment 1st |
| March 2024 | * Stress Management: Learning Objectives; Introduction; Definitions; DifferentTypes of Stress; Symptoms of Stress or Stress Responses; Physiological, Behavioural;Nature of Stress and Job Performance, Causes of Stress; Individual Stressors; GroupStressors; Organizational Stressors; Extra-Organizational Stressors, OvercomingStress; Individual strategies; Organizational Strategies; Job Related Causes of Stress. * Group Dynamics: Learning Objectives; Introduction; Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity. * Presentation * Assignment -II |
| April 2024 | * Transactional Analysis: Learning Objectives; Introduction; Concept of TA; Scope ofTransactional Analysis; Analysis of Self-Awareness; Analysis of Ego States; Analysisof Life Positions; Analysis of Games; Analysis of Stroking, Benefits of TransactionalAnalysis. * Organizational Culture and Climate:Definitions; Characteristics ofOrganizational Culture; Culture’s Functions and Roles of Organization; Types ofCulture; How Employees Learn Culture; The Process of Creation of OrganizationalCulture; Symptoms of a Weak Organizational Culture; Sustaining or Keeping aCulture Alive; Socialization; Organizational Climate; Definitions; Characteristics ofOrganizational Climate; Improving Organizational Climate; Organizational Health. * Power Point Presentation. * Revision * Queries and Discussion * Mock Tests |

**Lesson Plan (2023-24 Even Sem)**

Subject Teacher: Dr. Pooja Kumari Session: B.Com IV Sem

Subject: Advanced Corporate AccountingSubject Code: BC-4.2

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| **Month** | **Topic to be covered** |
| **January** | **Internal reconstruction**: concepts and accounting treatment excluding scheme of reconstruction.  **Amalgamation of companies:**concepts and accounting treatment as per accounting standard: 14 (ICAI) (excluding inter-company holdings).   * Class Test * Practical Problem * Assignment |
| **February** | **Accounts of holding companies:** preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard: 21 (ICAI).   * Test * Practical Problem * Assignment   **Accounts of Banking Companies** |
| **March** | **Accounting for life insurance**: preparation of valuation balance sheet, preparation of final accounts as per latest regulations.  **Accounting for General insurance companies**: fire and marine insurance preparation of final accounts as per latest regulations   * Class test * Practical Problem |
| **April** | **Inflation Accounting**: Concept –Limitations of historical based-cost financial statements – Methods of Inflation Accounting:Current Purchasing Power Method – Current Cost Accounting Method (Including problems).   * Test and Revision * Practical Problem * Group Discussion/Presentation |

**Lesson Plan (2023-24 Even Sem)**

Subject Teacher: Dr. Pooja Kumari Session: B.Com II Sem

Subject: Introduction to Computer ApplicationsSubject Code: BC-2.5

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| **Month** | **Particulars** |
| **January** | **Introduction to Computers**: definition of computer; components of computer; characteristics of computers; classification of computer, Application of Computers; input and output devices; memory and mass storage devices, Computer Software – introduction; types of software - system, application and utility software, introduction to operating system, types of operating systems, function of operating system,  **Class Test**  **Presentations**  **Assignment No. 1** |
| **February** | **Introduction to Windows:** Evolution of Windows; Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel, Paintbrush Tools  **G-mail:** opening an account, g-mail address, finding g-mail address, adding signature, attaching files, opening attachments, managing e-mail account.  **Data Processing System:** Concept of data; Information and data processing; Need and Uses of Information;  **Class Test**  **Presentations**  **Assignment No.2** |
| **March** | **Data Processing System:** Characteristics of Information: Levels of Information; Types of Data Processing System, Networks basic, types of networks, topologies,  **Information Technology and Business** – An overview, concepts of data, information and computer based information system, Impact of information technology on business -business data processing, intra-organizational and inter-organizational communication by using network technology, business process and knowledge process outsourcing.  **Presentations**  Revision  Class Test |
| **April** | **Information Technology and Business** –Types of Information System-Transaction Processing System (TPS), Management Information System (MIS), Introduction to Internet, application of Internet, uses of Internet, Internet services, Effects of IT on business.   * Revision of Whole Syllabus * Test and Presentation |

**Lesson Plan (2023-24 Even Sem)**

Subject Teacher: Dr. Pooja Kumari Session: M.Com II Sem

Subject: Management Control SystemsSubject Code: MCOM/GEN/2/CC6

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| **Month** | **Particulars** |
| **January** | Management Control System: Concept, boundaries and road map of management control systems, distinguishing characteristics, types of control, management control process, structure and control, goal congruence, factors affecting goal congruence, formal control systems.  **Class Presentation** |
| **February** | Responsibility centers: revenue and expense centers, administrative and support centers, R & D centers, marketing centers, Profit centers: general considerations, business unit profit centers, other profit centers.  **Assignment I**  **Test and Presentation** |
| **March** | Tools of Management control: Budgets, performance measurement, analysis of Budget, interactive control, compensation plans. Management control of projects: nature, control environment, project planning, project execution and project evaluation.  Transfer pricing: objectives, methods and administration of transfer pricing,  **Assignment II**  **Class test and Presentation** |
| **April** | Pricing of corporate services, management control system in manufacturing, financial services, non-profit organization and projects.  **Test and Revision** |

**Lesson Plan (2023-24 Even Sem)**

Subject Teacher: Dr. Pooja Kumari Session: M.Com II Sem

Subject: Research MethodologySubject Code: MCOM/GEN/2/SEC2

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| **Month** | **Particulars** |
| **January** | Introduction to Business Research. Formulation of the research problem and development of research hypotheses. Characteristics of Good Research, Ethics in Business Research.  Research Process: Problem definition, Research Process.  **Presentation** |
| **February** | Research Design (Exploratory Research, Descriptive research and Experimental Research).  Data collection, measurement and scaling: Secondary data collection methods, qualitative methods of data collection, attitude measurement and scaling, and questionnaire designing.  **Assignment I**  **Test and Presentation** |
| **March** | Sampling Design: Sampling concepts, sampling techniques, sample size determination and data processing  Advance data analysis techniques: Correlation and regression analysis, Factor Analysis, Discriminant analysis, Cluster analysis and multidimensional scaling. Report writing and presentation of results.  **Assignment II**  **Presentation**  **Problem sessions** |
| **April** | Non-parametric tests (Chi-square test, run test, one sample and two sample sign test, Mann- Whitney U test, Wilcoxon Signed Rank Test and Kruskal – Wallis Test). Preliminary data analysis and interpretation: Univariate and Bivariate analysis of data, Testing of hypotheses, Analysis of variance techniques (one way and two way ANOVA).  **Class Test**  **Problem sessions**  **Revision** |

**Lesson Plan (2023-24 Even Sem)**

Subject Teacher: Dr. Pooja Kumari Session: M.Com IV Sem

Subject: Portfolio ManagementSubject Code: MCOM/GEN/4/DSC4/FM

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| **Month** | **Particulars** |
| **January** | Introduction to Portfolio Management: Meaning, need, and objective of portfolio management, the process of portfolio management, determination of risk & return of a portfolio, risk analysis tools.  Theories of portfolio selection and management- Markowitz portfolio theory: optimal portfolio, meaning and construction of efficient frontier, investors‟ utility.  **Presentation** |
| **February** | CAPM: capital asset pricing model, risk-free and risky lending and borrowing, market portfolio; capital market theory: CML, SML and Sharpe Single Index Model; Arbitrage Pricing Theory (APT).  **Assignment I**  **Test and Presentation**  **Problem sessions** |
| **March** | Bond portfolio management strategies –bond characteristics, fundamentals of bond valuation, bond & equity portfolio management strategies: passive portfolio strategies & active portfolio strategies.  Portfolio evaluation and revision – portfolio performance evaluation,  **Assignment II**  **Presentation**  **Problem sessions** |
| **April** | Risk adjusted performance measures: meaning, need and constraints of portfolio revision; formula plans: constant-dollar-value plan, constant ratio plan, variable ratio plan, process and intricacies of trading system in Indian stock market.  **Class Test**  **Revision**  **Problem sessions** |

**Lesson Plan (2023-24 Even Sem)**

Subject Teacher: Dr. Pooja Kumari Session: B.Com VI Sem

Subject: Management AccountingSubject Code: BC-6.1

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| **Month** | **Particulars** |
| **January** | **Introduction**: Meaning, nature, significance and scope, rules and techniques of management accounting; difference between cost accounting and management accounting, cost control, cost reduction, cost management.  **Budgeting and budgetary control:** concept of budget and budgetary control objectives, merits, and limitations, budget administration, functional budgets, fixed and flexible budgets, zero base budget, programme and performance budgets.  **Presentation** |
| **February** | **Marginal Costing:** Absorption versus variable costing- distinctive features and income determination; cost-volume-profit analysis: break-even analysis-algebraic and graphic methods; contribution; P/V ratio, break-even- point; margin of safety: angle of incidence; determination of cost indifference point.  **Assignment I**  **Problem sessions**  **Test and Presentation** |
| **March** | **Responsibility accounting**: concept, significance, types of responsibility centers, divisional  performance measurement – financial measures.  **Funds flow statement**  **Ratio Analysis**  **Assignment II**  **Problem Sessions**  **Presentation** |
| **April** | **Cash flow statement**  **Standard costing and variance analysis:** concept & significance; advantages, limitations and applications, variance analysis – material, labour.  **Class Test**  **Problem sessions**  **Revision** |

**Lesson Plan**

**Name of Assistant Professor: Dr. Rita**

**Class and Section: B.Com 4th Semester**

**Subject: Paper – BC 4.6(i): E-COMMERCE**

**Session: 2023-24 Even Semesters**

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| **Month** | **Topics to be covered** |
| January 2024 | **Introduction:** Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential, E-Business: Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B ), Present Status of E-Commerce in India  **Technology used in E-commerce:** The dynamics of World Wide Web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house  Development of a website)  **Revisions and Tests**  **PPT Presentations** |
| February 2024 | **E-payment System:** Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures, payment gateways, risks involved in e-payments.  **On-line Business Transactions:** Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)  **Unit Test**  **Assignment-I** |
| March 2024 | **Security and Encryption:** Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),  **Assignment-II** |
| April 2024 | **IT Act 2000 and Cyber Crimes :** IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes  **PPT Presentations**  **Assignment-II** |

**Lesson Plan (2023-24)**

Subject Teacher: Dr. Rita Session: M.Com II Sem

Subject: Cost and Management Accounting Subject Code: MCOM/GEN/2/CC9 Session: 2023-24

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| **Month** | **Particulars** |
| **January** | Management Accounting-Nature, Functions, Objectives and Scope; Financial Accounting vs. Cost Accounting vs. Management Accounting; Role and Responsibilities of Management Accountant in a Business Organization. Cost Accounting: Meaning, cost concepts and classifications.  **Revisions** |
| **February** | Budgetary Control: Definition; Installation of the System; Classification of the Budgets; Behavioural aspects of Budgeting. Standard Costing and Variance Analysis: Concept; Setting of Standards; Analysis of different types of material, labour, overhead and sales variances.  **Assignment**  **Presentation**  **Problem Solving Session** |
| **March** | Marginal Costing and Break even analysis: Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Application of Marginal costing to managerial decision making.  Presentation  **Unit Test**  **Problem Solving Session** |
| **April** | Responsibility Accounting: Concept and significance; Organisational structure and Decentralization; cost and benefits of decentralization; Responsibility Centers: Cost Centre, Revenue centre, Profit centre and Investment centre; Transfer pricing; Alternative Transfer Pricing Methods. Divisional Performance Measurement: Return on Investment; Residual Income; Economic Value Added and Return on Sales; Non – Financial Performance measures; Balanced Scorecard.  **Revisions and Tests**  **Problem Solving Session** |

**Lesson Plan (2023-24)**

**Subject Teacher: Dr. Rita Session: M.Com IV Sem**

**Subject: Public Finance SubjectCode: MCOM/GEN/4/DSC6/FM**

**Session: 2023-24**

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| **Month** | **Particulars** |
| **January** | Nature and Scope of Public Finance;. Principle of maximum social advantage Public revenue- General considerations: Division of tax burden and incidence of taxes, Classification and choice of taxes and effect of taxation. Indian taxation system and its key issues  **Revisions**  **Presentation** |
| **February** | Public Debt and some issues in debt management; Public expenditure- General considerations and effect of public expenditure; Public budget- budget classification, Performance and Programme budgeting system(PPBS) and Zero base budgeting ; Balance budget and fiscal policy. Comments on recent central Government budget  **Assignment**  **Group Discussion** |
| **March** | Introduction to Indian Public Financial System – Historical background, Financial Federalism under Constitution; Indian Federal finance- Recommendations of latest finance commission of India; Presentation Public debt in India-Central and states Government debt.  **Unit Test**  **Group Discussion** |
| **April** | Government of India Finances: expenditure trends expenditure policy, control of public expenditure in India, Suggestions for reforming the budget, trends in receipts. Railway finances, public sector in India and its Financial Autonomy and Accountability of Public sector, states finances and local finances. Investment policy of public sector in India: Financial, economic and social appraisal. Financial control; Legislative and Executive Accounting and Auditing System in India, Role of Comptroller and Auditor General (CAG), Contemporary Issues in Government Finances.  **Revisions and Tests**  **Group Discussion** |

**Lesson Plan (2023-24)**

**Subject Teacher: Dr. Rita Session: M.Com IV Sem**

**Subject: Retail Management SubjectCode: MCOM/GEN/4/DSC1/MM**

**Session: 2023-24**

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| **Month** | **Particulars** |
| **January** | Introduction to Retail- Evolution of Retail, Organised Vs Unorganised retailing, Retail Mix, theories of retail development, Types of Retailers; Careers in Retailing; Understanding Consumers.  **Revisions**  **Presentation** |
| **February** | Retail Locations- Planned and Unplanned, Retail Site Location- Site Characteristics, Trade Area Characteristics, Location and Site Evaluation; Store Layout and Design; Space Management; Visual Merchandising; Atmospherics  **Assignment**  **Group Discussion** |
| **March** | Managing Merchandise - Merchandise Planning, Process, Forecasting Sales, Developing Assortment Plans, National Brands and Private Labels; Retail Pricing- Setting Retail Prices, Price Adjustments, Pricing Strategies; Retail Communication Mix  **Unit Test**  **Presentation** |
| **April** | Information and Supply Chain Management- Information Flows, Logistics, Distribution Centre. Contemporary issues in Retail-Significance of retail as an industry, Retail scenario at International and National Level, Technology in Retailing, Multi-channel Retailing, E-Retailing: Future of e- retailing, Challenges for traditional retail and e-retail, FDI in Retail.  **Revisions and Tests**  **Group Discussion**  **Presentation** |

**Lesson Plan (2023-24)**

**Subject Teacher: Dr. Rita Session: M.Com IV Sem**

**Subject: Social Marketing Subject Code: MCOM/GEN/4/DSC4/MM**

**Session: 2023-24**

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| **Month** | **Particulars** |
| **January** | Social Marketing: Concept, Scope, Comparison with Commercial Marketing, Approaches to influence public Behavior; Social Marketing Planning Process; Elements of Campaign.  **Revisions**  **Presentation** |
| **February** | Social Marketing Environment: Campaign Focus and purpose, Mapping the Internal and External Environments; Establishing Target Audiences: Target Marketing.  **Assignment**  **Group Discussion** |
| **March** | Setting Campaign Objectives and Goals: Behavior Objective, Knowledge Objective, Belief Objective; Social Marketing Strategies: Product in social marketing, Price of a social marketing product.  **Unit Test**  **Presentation** |
| **April** | Promotional Strategies: Types of Media Channels, Choosing Media Vehicles, Timings and Factors Influencing media strategies; Plan Evaluation and Monitoring: Outcome measures, Process Measures; Establishing Budgets and finding Funding Sources.  **Revisions and Tests**  **Group Discussion**  **Presentation** |

**Lesson Plan (2023-24)**

**Name of Assistant Professor: Dr. Rita**

**Class and Section: B.Com 6th Semester**

**Subject: Paper-** **BC6.4 (ii): INTERNATIONAL BANKING & FOREX MANAGEMENT**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| January | International Banking: Introduction – Meaning – Functions – Financing of Exports – Financing of Imports – International Payment Systems. International Capital Markets: Introduction – Meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and stable flows  – Interest Rate Differentials - Demand for and supply of funds across border**s**  **Group Discussion** |
| February | Offshore Banking Centres: Introduction – Meaning – Role in International Financing – Global Balance sheet of banks – Asset and Liability Management of Foreign Banks.  Foreign Exchange and Markets: Introduction – Meaning – Elements – Importance – Evolution of Exchange Rate System –  **Assignment-I**  **Unit Test**  **Class Room Discussions** |
| March | International Monetary System – Gold Standard – Types of Exchange Rates – Fluctuations in Foreign Exchange rates – Causes and Effects – Need for Stable Foreign Exchange Rates – Determination of Exchange rates – Theories of Determination of Foreign Exchange Rates.  **Assignment-II**  **Class Room Discussions**  **Presentations** |
| April | Forex Market in India: Introduction – Meaning – Types – Operations – Convertibility -  Objectives of Foreign Exchange Control – Problems of Foreign Exchange markets in India –Mechanism to settle the problems – Role of RBI in settlement of foreign exchange problems in India.  **Presentations** |
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**Lesson Plan**

**Subject Teacher: Dr. Mohina Session: M.Com II Sem**

**Subject: International Business Subject Code: MCOM/GEN/2/CC10**

**Session: 2023-24 Even Semester**

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| **Month** | **Particulars** |
| **January 2024** | International Business: Importance, nature and scope; Management of international business operations – complexities and issues; IT and international business; India’s involvement in International Business; Factors affecting International Business: Social and Cultural, Economic, Political, Legal and technological advancement. |
| **February 2024** | Globalization - Features and Components, Advantages and Disadvantages.  Theories of international trade: Classical and modern theories of international trade.  Modes of entry into International Business: Exporting, Licensing, Franchising, Contract Manufacturing, Trunkey projects, Foreign Direct Investments and Joint Ventures.  **Assignment I**  **Test and Presentation** |
| **March 2024** | Multinationals (MNCs) in International Business: Issue in investment, technology transfer, pricing and regulations. International collaborations and strategic alliances. Trade barriers: tariff and non-tariff barriers, optimal tariff; Balance of payments; Exchange rate determination.  **Assignment II**  **Presentation** |
| **April 2024** | International Economic Institutions: WTO, IMF, World Bank. WTO and India; Regional Economic Integration; Theory of customs union: Partial and General Equilibrium analysis. Emerging markets: BRICS and ASEAN.  **Class Test**  **Revision** |

**Lesson Plan**

**Name of Assistant Professor: Dr. Mohina**

**Class and Section: B.Com 6th Semester**

**Subject: Paper-6.1: MANAGEMENT ACCOUNTING**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January**  **2024** | **Introduction**: Meaning, nature, significance and scope, rules and techniques of management accounting; difference between cost accounting and management accounting, cost control, cost reduction, cost management.  **Budgeting and budgetary control:**concept of budget and budgetary control objectives, merits, and limitations, budget administration, functional budgets, fixed and flexible budgets, zero base budget, programme and performance budgets. |
| **February**  **2024** | **Standard costing and variance analysis:**concept & significance; advantages, limitations and applications, variance analysis – material, labour.  **Ratio analysis**  **Class Room Discussions**  **Work Book Assignment-I** |
| **March**  **2024** | **Marginal Costing:**Absorption versus variable costing- distinctive features and income determination; cost-volume-profit analysis: break-even analysis-algebraic and graphic methods; contribution; P/V ratio, break-even- point; margin of safety: angle of incidence; determination of cost indifference point.  **Work Book Assignment II** |
| **April**  **2024** | **Responsibility accounting**: concept, significance, types of responsibility centers, divisional performance measurement – financial measures.  **Funds flow statement**  **Cash flow statement**  **PPT Presentations** |

**Lesson Plan**

**Name of Assistant Professor: Dr. Mohina**

**Class and Section: B. Com II Semester**

**Subject: Macro Economics BC 2.4**

**Session: 2023-2024 (Even Semester)**

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| **Month** | **Particulars** |
| **January 2024** | * Overview of Syllabus * **Macro Economics:** nature, scope, concepts and variables; National income: concepts and measurement; circular flow of income (four sector); |
| **February 2024** | * Consumption function; investment function; multiplier: concepts and importance; principle of acceleration. * **Keynesian theory of income, output and employment;** income determination in closed economy, * **Class Test** * **Group Discussion** * **Assignment I** |
| **March 2024** | * Equilibrium of product and money market using IS-LM approach * **Inflation:** meaning, types, causes, effects and remedial measures. * **Presentation** * **Assignment -II** |
| **April 2024** | * **Business Cycle:** meaning, and phases; instruments of monetary policy and fiscal policy and their effectiveness. * **Presentation** * **Revision** * **Queries and Discussion** * **Mock Tests** |

**Lesson Plan**

**Name of Assistant Professor: Dr. Mohina**

**Class and Section: B. Com IV Semester**

**Subject: BC4.5 (i): BANKING OPERATIONS**

**Session: 2023-2024 (Even Semester)**

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| **Month** | **Particulars** |
| **January 2024** | * Overview of Syllabus * **Introduction:** Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks * **Banker and customer relationship:** Role and impact of customer relationship management, Know your Customer (KYC) guidelines, General and special types of customers, Types of deposits, Procedure for Opening of Deposit Account: Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their importance. No Frills Account |
| **February 2024** | * **Procedure for Operating Deposit Account:** Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit, Closure of accounts, Transfer of accounts to other branches * **Class Test** * **Group Discussion** * **Assignment I** |
| **March 2024** | * **Cheques and Paying Banker:** Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence. * **Delivery Channels:** Delivery channels – Automated Teller machine (ATM) – Phone banking – call centers – Internet banking – Mobile banking – Payment gateways – Card technologies – MICR electronic clearing * **Unit Test** * **Presentation** * **Assignment -II** |
| **April 2024** | * **Inter Bank Payment System:** Interface with payment system network – structured financial messaging system – Electronic fund transfer – RTGSS – Negotiated dealing systems and securities settlement systems – Electronic Money– E- Cheques. * **Banking Lending:** Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing–advances.Presentation * **Revision** * **Queries and Discussion** * **Mock Tests** |

**Lesson Plan**

**Name of Assistant Professor: Dr. Mohina**

**Class and Section: M. Com IV Sem Semester**

**Subject: Management of Banks and Financial Institutions**

**Paper code MCOM/GEN/4/DSC1/FM**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January**  **2024** | Indian Financial System: Introduction, Evolution and growth of banking system in India, Bank Market structure in India, Banking sector reforms (The Narsimham Committee and The Raghu Ram Rajan Committee), Recent Innovations and development in Indian Banking.  **Class Room Discussions**  **PPT Presentations** |
| **February**  **2024** | Management of Commercial Banks in India: Functions of Bank, Sources of Bank Funds, Credit Management-Cardinal principles of sound bank lending, Formulating loan policy, Factors influencing loan policy; Investment Management-Nature and significance of investment management in commercial banks, Fundamental principles of security investment by commercial bank.  Class Room Discussions  **Work Book Assignment-I**  **Queries and Discussion** |
| **March**  **2024** | Capital Adequacy in Indian Banks: Functions of capital funds in commercial banks, Capital adequacy –Basel III norms on capital adequacy in Indian commercial banks; Concept of ALM :  Objectives, Functions, Process, Measurement and Management of Risks, Concept of NPAs.  **Work Book Assignment-II**  **Group Discussion** |
| **April**  **2024** | Management of Financial Institutions: Financial Institutions, their role in economic development, challenges and opportunities; NABARD, IFCI, SIDBI, NHB– Introduction and their operational policies; Role of RBI; Insurance Industry in India, Mutual Funds, Micro Finance Institutions (MFIs); Current issues and future challenges in Management of Banks and financial Institutions.  **PPT Presentations**  **Group Discussion**  **Mock Tests** |

**Lesson Plan**

**Name of Assistant Professor: Dr. Mohina**

**Class and Section: M. Com IV Sem Semester**

**Subject: Social Marketing**

**Paper code MCOM/GEN/4/DSC4/MM**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January**  **2024** | Social Marketing: Concept, Scope, Comparison with Commercial Marketing, Approaches to influence public Behavior; Social Marketing Planning Process; Elements of Campaign.  **PPT Presentations**  **Queries and Discussion** |
| **February**  **2024** | Social Marketing Environment: Campaign Focus and purpose, Mapping the Internal and External Environments; Establishing Target Audiences: Target Marketing.  **Class Test**  **Group Discussion**  **Assignment I** |
| **March**  **2024** | Setting Campaign Objectives and Goals: Behavior Objective, Knowledge Objective, Belief Objective; Social Marketing Strategies: Product in social marketing, Price of a social marketing product.  **Assignment II**  **Test and Presentation**  **Queries and Discussion** |
| **April**  **2024** | Promotional Strategies: Types of Media Channels, Choosing Media Vehicles, Timings and Factors Influencing media strategies; Plan Evaluation and Monitoring: Outcome measures, Process Measures; Establishing Budgets and finding Funding Sources.  **Group Discussions**  **Revision**  **Queries and Discussion**  **Mock Tests** |

**Name of Assistant Professor: Priti**

**Class and Section: M. Com 4th Semester**

**Subject: MCOM/GEN/4/CC1 (E-Commerce)**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January** | Technology and Infrastructure for E-Commerce: Framework of E-commerce; Network Infrastructure for E-Commerce – Market Forces Influencing I-way, Network Access Equipment, Public Policy Issues Shaping the I-way, EDI - Applications in Business, Legal, Security and Privacy Issues of EDI; Components of EDI Standards, ASC X12 and EDIFACT. |
| **February** | E-Commerce and Retailing: Changing Retail Industry Dynamics, Mercantile Models from the Consumer’s Perspective, Management Challenges in Online Retailing. Intranets and Customer Asset Management: Basics of Customer Asset Management, Online Sales Force, Online Customer Service and Support, Technology and Marketing Strategy  **Test**  **Problem Solving Session** |
| **March** | Intranets and Manufacturing: Integrated Logistics, Agile Manufacturing, Emerging Business Requirements, Manufacturing Information Systems, Intranet-based Manufacturing, Logistics Management. E-Commerce and Online Publishing: Why Online Publishing, Online Publishing approaches, Advertising and Online Publishing. E-Commerce and Banking: Changing Dynamics in the Banking Industry, Home Banking Implementation Approaches, Management Issues in Online Banking.  **PPT Presentations**  **Unit Test** |
| **April** | Intranets and Corporate Finance: An Introduction, Financial Systems, Financial Intranets, Software Modules in Financial Information Systems, Human Resource Management Systems, Size/Structure of Financial Software Market.  **Assignment**  **Class Room Discussions**  **Revision** |

**Name of Assistant Professor: Priti**

**Class and Section: M. Com 4th Semester**

**Subject: MCOM/GEN/4/CC1 (Rural Marketing)**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January** | Technology and Infrastructure for E-Commerce: Framework of E-commerce; Network Infrastructure for E-Commerce – Market Forces Influencing I-way, Network Access Equipment, Public Policy Issues Shaping the I-way, EDI - Applications in Business, Legal, Security and Privacy Issues of EDI; Components of EDI Standards, ASC X12 and EDIFACT. |
| **February** | E-Commerce and Retailing: Changing Retail Industry Dynamics, Mercantile Models from the Consumer’s Perspective, Management Challenges in Online Retailing. Intranets and Customer Asset Management: Basics of Customer Asset Management, Online Sales Force, Online Customer Service and Support, Technology and Marketing Strategy  **Test**  **Problem Solving Session** |
| **March** | Intranets and Manufacturing: Integrated Logistics, Agile Manufacturing, Emerging Business Requirements, Manufacturing Information Systems, Intranet-based Manufacturing, Logistics Management. E-Commerce and Online Publishing: Why Online Publishing, Online Publishing approaches, Advertising and Online Publishing. E-Commerce and Banking: Changing Dynamics in the Banking Industry, Home Banking Implementation Approaches, Management Issues in Online Banking.  **PPT Presentations**  **Unit Test** |
| **April** | Intranets and Corporate Finance: An Introduction, Financial Systems, Financial Intranets, Software Modules in Financial Information Systems, Human Resource Management Systems, Size/Structure of Financial Software Market.  **Assignment**  **Class Room Discussions­**  **Revision** |

**Name of Assistant Professor: Priti**

**Class & Section: B.Com6th Semester**

**Subject: BC 6.5 (Allied Business Laws)**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January** | **The Prevention of Money Laundering Act, 2002:** Obligations; Records to be Maintained;  Procedure for Maintaining & Furnishing Information; Maintenance & Verifications of Records of  Identity of Clients  **The Securities and Exchange Board of India Act, 1992:** Rules, Regulations and Guidelines issued there under.  **Class Room Discussion** |
| **February** | **Foreign Exchange Management Act (FEMA), 2000:** objects, salient features, authorized person,  contravention and penalties, appointment of adjudicating authority, directorate of enforcement.  **Assignment-1**  **Unit Test** |
| **March** | **The Securities Contracts (Regulation) Act, 1956**  **The Consumer Protection Act, 1986:** Meaning of Consumer, Service, Goods, Deficiency, Defect, Unfair Trade Practices—Rights of Consumers—Machinery for redressal of GrievancesRemedies available to injured consumers  **The Right to Information Act, 2005:** Applicability; Definition; Important Provisions  **Assignment-2** |
| **April** | **Competition Act, 2002:** purpose, prohibition of anti-competitive agreement, prohibition of dominant position, combinations, competition Commission of India and procedure before CCI, orders, penalties and other provisions.  **The Right to Information Act, 2005:** Applicability; Definition; Important Provisions  **Class Room Discussion**  **Revision** |

**Name of Assistant Professor: Priti**

**Class & Section: B.Com2nd Semester**

**Subject: BC 2.4(Macro Economics)**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January** | **Macro Economics:** nature, scope, concepts and variables; National income: concepts and  measurement; circular flow of income (four sector)  **Class Room Discussion** |
| **February** | Consumption function; investment function; multiplier: concepts and importance; principle of acceleration.  **Assignment -1**  **Unit Test** |
| **March** | **Keynesian theory of income, output and employment;** income determination in closed  economy, Equilibrium of product and money market using IS-LM approach  **Assignment-2** |
| **April** | **Inflation:** meaning, types, causes, effects and remedial measures.  **Business cycle:** meaning, and phases; instruments of monetary policy and fiscal policy and their effectiveness.  **Class Room Discussion**  **Revision** |

**Name of Assistant Professor: Priti**

**Class and Section: M. Com 2ndSemester**

**Subject: MCOM/GEN/2/CC8 (Marketing Management)**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January** | Nature, scope and concept of marketing; Corporate orientations towards the marketplace; Marketing Mix; Understanding 4 A‟s of Marketing; Marketing Environment and Environment Scanning; Marketing Information System and Marketing Research; Understanding Consumer and Industrial Markets; Market |
| **February** | Product decisions: Product concept and classification, product mix, product life cycle, new product development; Product branding, packaging and labeling decisions; Pricing decisions: Factors affecting pricing decisions, setting the price, Pricing strategies and methods.  **Test**  **Problem Solving Session** |
| **March** | Distribution channels and Logistics management: nature, types and role of intermediaries, factors influencing the channel selection, intensity of market coverage; Channel behavior and Organization:  conflict management, vertical marketing system, horizontal marketing system, hybrid marketing system; Logistics management: objectives and major decisions areas of logistics. Promotional and communication decisions: promotion as communication, elements of promotion mix, factors influencing promotion mix, role of advertising, sales promotion, personal selling and public relations  **PPT Presentations**  **Unit Test**  **Revision** |

**Name of Assistant Professor: Priti**

**Class & Section: B.Com 2nd Semester**

**Subject: BC 4.3 (Income Tax Law and Practice-II)**

**Session: 2023-24 Even Semester**

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| **Month** | **Topics to be covered** |
| **January** | **Computation of Total Income:** Clubbing and aggregation of income, provisions regarding set-off  and carry forward of losses,  **Problem Solving Session**  **Class Room Discussion** |
| **February** | Deductions under section 80C to 80U in computing Total Income  **Computation of Total Income**: Computation of Total Income and Tax Liability of an Individual  and H.U.F.  **Assignment -1**  **Unit Test** |
| **March** | Computation of Total Income and Tax Liability of a Firm and Companies  Income Tax Authorities and their powers, Appeals and Revision Penalties and Prosecutions  **Problem Solving Session**  **Assignment-2** |
| **April** | **Preparation of Return of Income:** Procedure for Assessment; Different types of returns Deduction  of Tax at Source; Advance Payment of Tax Recovery of Tax and Refund of Tax  **Problem Solving Session**  **Class Room Discussion**  **Revision** |

C.M.G Government college for Women, Bhodia Khera

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Department of commerce

Lesion Plan of Audit & Assurance

B.com 6th Semester

Teacher’s Name Shekhar Sethi

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| **Jan 2024** | **11th jam to 20th Jan** | **Chapter no 1 & 2** |
|  | **21st to 31st Jan** | **Chapter no 3 & 4** |
| **Feb 2024** | **1st Feb to 10th Feb** | **Chapter no 5 & 6** |
| **11th Feb to 20th Feb** | **Chapter no 7 & 8** |
| **21st Feb to 29th Feb** | **Chapter no 9 & 10** |
| **March 2024** | **1st March to 10th March** | **Chapter no 11 & 12** |
| **11th March to 22nd March** | **Chapter no 13 & 14** |
| **23rd March to 31st March** | **Holi Break** |
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| **April 2024** | **1st April to 10th April** | **Unit Test & Chapter no 15** |
| **11th April to 20th April** | **Revision classes & Assignments** |
| **21st April to 30 April** | **Revision Classes** |
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C.M.G Government college for Women, Bhodia Khera

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Department of commerce

Lesion Plan of Corporate Accounting

B.com 2nd Semester

Teacher’s Name Shekhar Sethi

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| **Jan 2024** | **11th jam to 20th Jan** | **Chapter no 1** |
| **21st to 31st Jan** | **Chapter no 2** |
| **Feb 2024** | **1st Feb to 10th Feb** | **Chapter no 3** |
| **11th Feb to 20th Feb** | **Chapter no 4** |
| **21st Feb to 29th Feb** | **Chapter no 5** |
| **March 2024** | **1st March to 10th March** | **Chapter no 6** |
| **11th March to 22nd March** | **Chapter no 7** |
| **23rd March to 31st March** | **Holi Break** |
| **April 2024** | **1st April to 10th April** | **Chapter no 8& Umit Test** |
| **11th April to 20th April** | **Chapter 9 & Assignment work** |
| **21st April to 30 April** | **Revision classes** |
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C.M.G Government college for Women, Bhodia Khera

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Department of commerce

Lesion Plan of Corporate Law

B.com 2nd Semester

Teacher’s Name Shekhar Sethi

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| **Jan 2024** | **11th jam to 20th Jan** | **Chapter no 1 & 2** |
|  | **21st to 31st Jan** | **Chapter no 3 & 4** |
| **Feb 2024** | **1st Feb to 10th Feb** | **Chapter no 5 &6** |
| **11th Feb to 20th Feb** | **Chapter no 7 & 8** |
| **21st Feb to 29th Feb** | **Chapter no 9 & 10** |
| **March 2024** | **1st March to 10th March** | **Chapter no 11 & 12** |
| **11th March to 22ndMarch** | **Chapter no 13 & 14** |
| **23rdMarch to 31st March** | **Holi Break** |
| **April 2024** | **1st April to 10th April** | **Unit Test & Chapter 15, 16** |
| **11th April to 20th April** | **Chapter no 17 & Assignments** |
| **21st April to 30 April** | **Chapter no 18** |
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Department of commerce

Lesion Plan of Digital Marketing

M.com 4th Semester

Teacher’s Name Shekhar Sethi

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| **Jan 2024** | **11th jam to 20th Jan** | **Chapter no 1** |
|  | **21st to 31st Jan** | **Chapter no 2 & 3** |
| **Feb 2024** | **1st Feb to 10th Feb** | **Chapter no 4 & 5** |
| **11th Feb to 20th Feb** | **Chapter no 6** |
| **21st Feb to 29th Feb** | **Chapter no 7** |
| **March 2024** | **1st March to 10th March** | **Chapter no 8** |
| **11th March to 22nd March** | **Chapter no 9** |
| **23rd March to 31st March** | **Holi Break** |
| **April 2024** | **1st April to 10th April** | **Unit Test & Chapter 10** |
| **11th April to 20th April** | **Revision Classes &Assignments** |
| **21st April to 30 April** | **Revision Classes** |
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C.M.G Government College for Women, Bhodia Khera

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Department of Commerce

Lesion Plan of Financial Markets, Institutions & Services

M.com 4th Semester

Teacher’s Name Shekhar Sethi

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| **Jan 2024** | **11th jam to 20th Jan** | **Chapter no 1 & 2** |
|  | **21st to 31st Jan** | **Chapter no 3 & 4** |
| **Feb 2024** | **1st Feb to 10th Feb** | **Chapter no 5 & 6** |
| **11th Feb to 20th Feb** | **Chapter no 7 & 8** |
| **21st Feb to 29th Feb** | **Chapter no 9 & 10** |
| **March 2024** | **1st March to 10th March** | **Chapter no 11 & 12** |
| **11th March to 22nd March** | **Chapter no 13 & 14** |
| **23rd March to 31st March** | **Holi Break** |
| **April 2024** | **1st April to 10th April** | **Unit Test & Chapter 15, 16** |
| **11th April to 20th April** | **Chapter no 17 & Assignments** |
| **21st April to 30 April** | **Revision Classes** |
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C.M.G Government college for Women, Bhodia Khera

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Department of commerce

Lesion Plan of International Business

M.com 2nd Semester

Teacher’s Name Shekhar Sethi

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| **Jan 2024** | **11th jam to 20th Jan** | **Chapter no 1 & 2** |
|  | **21st to 31st Jan** | **Chapter no 3 & 4** |
| **Feb 2024** | **1st Feb to 10th Feb** | **Chapter no 5 & 6** |
| **11th Feb to 20th Feb** | **Chapter no 7 & 8** |
| **21st Feb to 29th Feb** | **Chapter no 9 & 10** |
| **March 2024** | **1st March to 10th March** | **Chapter no 11 & 12** |
| **11th March to 22ndMarch** | **Chapter no 13 & 14** |
| **23rdMarch to 31st March** | **Holi Break** |
| **April 2024** | **1st April to 10th April** | **Unit Test & Chapter no15, 16** |
| **11th April to 20th April** | **Chapter no 17 & Assignments** |
| **21st April to 30 April** | **Chapter no 18** |
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Government college (HQ) Fatehabad

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Department of commerce

Lesion Plan of Macro Economics

B.com 2nd Semester

Teacher’s Name Shekhar Sethi

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| **Jan 2024** | **11th jam to 20th Jan** | **Chapter no 1 & 2** |
|  | **21st to 31st Jan** | **Chapter no 3 & 4** |
| **Feb 2024** | **1st Feb to 10th Feb** | **Chapter no 5 & 6** |
| **11th Feb to 20th Feb** | **Chapter no 7** |
| **21st Feb to 29th Feb** | **Chapter no 9 & 10** |
| **March 2024** | **1st March to 10th March** | **Chapter no 11 & 12** |
| **11th March to 22nd March** | **Chapter no 13 & 14** |
| **23rd March to 31st March** | **Holi Break** |
| **April 2024** | **1st April to 10th April** | **Unit Test & Chapter no 15** |
| **11th April to 20th April** | **Revision classes & Assignments** |
| **21st April to 30 April** | **Revision classes** |
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