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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** |
| **Name of Teacher**  | **Anukriti** |
| **Department**  | **Commerce** |
| **Class & Section**  | B.com 3rd  sem |
| **Subject and Code** | **Business Law** |
| **Semester Duration**  | July to Nov |
| **Topics**  |
| **Month of July**  |
| Law of Contract (1872): nature and types |
| **Month of August** |
| classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object |
| **Month of September** |
| Agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; |
| **Month of October** |
| Contingent contracts; Quasi contracts. Special contracts: indemnity & guarantee; bailment and pledge; contract of agency. Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price; conditions and warranties |
| **Month of November** |
| agreement transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer’s remedies; Auction sale. Consumer Protection Act 1986. |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** |
| **Name of Teacher**  | **Anukriti** |
| **Department**  | **Commerce** |
| **Class & Section**  | **B.Com 3rd sem** |
| **Subject and Code** | **Indian Financial system** |
| **Semester Duration**  | July to November |
| **Topics**  |
| **Month of July**  |
| Introduction: nature and role of financial system  |
| **Month of August** |
| Financial system and economic development; An overview of Indian financial system. Components of financial system: Financial markets and financial instruments: money and capital markets: |
| **Month of September** |
| Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market |
| **Month of October** |
| SEBI: its formation, role and recent developments. The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market. Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control. Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; |
| **Month of November** |
| E-banking, NPA’s in Commercial Banks, Payment Banks. Development banks: concept, objectives and functions; recent developments in development banking |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** |
| **Name of Teacher**  | **Anukriti**  |
| **Department**  | **Commerce** |
| **Class & Section**  | **B.com 1st sem** |
| **Subject and Code** | **Business Law** |
| **Semester Duration**  | **July to December** |
| **Topics**  |
| **Month of July** |
| The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract |
| **Month of August** |
| An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; |
| **Month of September** |
| Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract. Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; |
| **Month of October** |
| Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer‟s remedies; Auction sale, Online auction. Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner |
| **Month of November** |
| Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners. |
| **Month of December** |
| 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 offences |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** |
| **Name of Teacher**  | **Anukriti** |
| **Department**  | Commerce |
| **Class & Section**  | M.com 3rd sem |
| **Subject and Code** | **Marketing Research** |
| **Semester Duration**  |  August to December |
| **Topics**  |
| **Month of August** |
| Introduction to Marketing Research: Nature and scope |
| **Month of September** |
|  Importance; Marketing research process. Formulating the Problem, Research Design: Exploratory, experimental and descriptive research, Sampling design; Sources of information; |
| **Month of October** |
|  Designing questionnaire; Methods of data collection; Scaling techniques; Sampling and non-sampling errors. |
| **Month of November** |
| Qualitative Research: Meaning, process and methodologies. |
| **Month of December** |
|  Qualitative Research Techniques: Observation, Survey |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** |
| **Name of Teacher**  | **Anukriti** |
| **Department**  | Commerce |
| **Class & Section**  | M.com 3rd sem |
| **Subject and Code** | **Advanced Financial Management** |
| **Semester Duration**  | August to December |
| **Topics**  |
| **Month of August** |
| Dividend Decisions: Types & determinants of dividend decisions, Dividend models, corporate dividend practices in India. |
| **Month of September** |
|  Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage, EBIT-EPS analysis. |
| **Month of October** |
|  Corporate Restructuring: Need and broad areas of corporate restructuring, objectives, techniques of corporate restructuring. |
| **Month of November** |
| .Mergers & Takeover: Types & objectives, legal and procedural aspect of mergers and takeover process, valuation & financing of mergers & acquisitions, post-merger-problems & reorganization, taxation and financial aspects of mergers, takeover defences. An overview of mergers & takeovers in India. |
| **Month of December** |
|  Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buyback of shares-concept, necessity and procedure. Financial management of sick units. |

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| **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2023-24) [Odd Semester]** |
| **Name of Teacher**  | **Anukriti** |
| **Department**  | Commerce |
| **Class & Section**  | M com 1st Sem |
| **Subject and Code** | **Accounting for manegrial Decesion** |
| **Semester Duration**  | **August to december** |
| **Topics**  |
| **Month of August**  |
| Management Accounting: Meaning, objectives, nature, tools& techniques of management accounting; Installation of management accounting system; Role of management accountant. Management Information System and Reporting: Objectives, types and methods of reporting, reporting needs at different levels of management; Designing and installation of a reporting system. |
| **Month of September** |
| Responsibility Accounting and Divisional Performance Measurement: Meaning, significance and fundamental aspects of responsibility accounting; Responsibility centers; Divisional performance evaluation: Measures of performance - Return on Investment vs. residual Income; Methods and Problem of transfer pricing. |
| **Month of October** |
| Budgeting: Essentials of budgeting; Kinds of budgets; Budgetary control; Zero-base budgeting. Standard Costing and Variance Analysis: Types of standards, Setting of standards and their revision; Variance analysis – Material, labour and overheads, control of variances. |
| **Month of November** |
| Marginal Costing and Break-even Analysis: Concept, Marginal costing versus absorption costing, Preparation of income statements, Break-even analysis & Cost-Profit- volume analysis; Composite break-even-point, managerial applications of marginal costing. Contemporary Issues in Management Accounting: Price level adjustment accounting; Value chain analysis; Activity-based costing; Quality costing; Target and life cycle costing. |