

## Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2024-25) [ODD Semester]

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|----------------------------|----------------------------------|
| <b>Name of Teacher</b>     | <b>MINAKSHI</b>                  |
| <b>Department</b>          | <b>COMMERCE</b>                  |
| <b>Class &amp; Section</b> | <b>B.COM 5<sup>th</sup> SEM.</b> |
| <b>Subject and Code</b>    | <b>GST ,B23-COM-502</b>          |
| <b>Semester Duration</b>   | <b>JULY-NOV.</b>                 |

### Topics

#### Month of July

GST: Meaning  
taxable person, registration: procédure and documents required.

#### Month of August

Levy and collection of GST  
Time and  
place of supply of goods and services

#### Month of September

, value of taxable supply  
Computation of input tax credit and transfer of input tax credit

#### Month of October

Tax invoice credit and debit note  
Various returns to be filed under GST

#### Month of November

Payment of tax including TDS, Interest Provisions on delayed payment  
Offences and penalties.

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| <b>Department</b>          | <b>COMMERCE</b>                          |
| <b>Class &amp; Section</b> | <b>B.com Third semester</b>              |
| <b>Subject and Code</b>    | <b>Corporate Accounting, B23-COM-301</b> |
| <b>Semester Duration</b>   | <b>JULY-NOV.</b>                         |

### Topics

#### Month of July

Issue of shares: Concept; types; process and procedure (including insider trading);.

#### Month of August

Transfer of shares; DEMAT; Bonus shares, Sweat equity shares; Right shares; Buy back of shares: Dividend on shares, Redemption of Preference shares.

#### Month of September

Profit prior to incorporation: Concept; procedure of ascertaining profit prior to incorporation; basis of allocation of expenses and incomes; Underwriting of shares: Concept; features; benefits; parties; types and accounting treatment.

#### Month of October

Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings);  
Internal reconstruction; Concept and accounting treatment excluding scheme of reconstruction.

#### Month of November

Overview of income disclosure and computation standards (IDCS);  
Final accounts of companies; Concept and preparation.

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| <b>Department</b>          | <b>COMMERCE</b>                  |
| <b>Class &amp; Section</b> | <b>B.COM First Semester</b>      |
| <b>Subject and Code</b>    | <b>Business Law, B23-COM-102</b> |
| <b>Semester Duration</b>   | <b>JULY-NOV.</b>                 |

### Topics

#### Month of July

The Indian Contract Act, 1872: nature and classification of contracts;  
Essentials of a valid contract; An overview of Proposal and acceptance

#### Month of August

Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement;  
Performance of contract; Discharge of contract;  
Remedies for breach of contract.

#### Month of September

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.

#### Month of October

Indian Partnership Act 1932: Nature of firm; Duties and rights of partners;  
Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP;  
Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.

#### Month of November

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,

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| <b>Department</b>          | <b>COMMERCE</b>                        |
| <b>Class &amp; Section</b> | <b>M.COM FINAL</b>                     |
| <b>Subject and Code</b>    | <b>CONSUMER BEHAVIOUR, M24-COM-309</b> |
| <b>Semester Duration</b>   | <b>AUG.-NOV.</b>                       |

### Topics

#### Month of August

Concept of Consumer, Consumer Behaviour : Concept, Types, Theory and Applications; Consumer Buying Roles; Types of Indian Consumers, Changing Roles of Indian Consumers; Consumer Buying Process; Extensive; Limited and Routine Problem-Solving Behaviours.

#### Month of September

Internal Determinants of Consumer Behaviour; Needs, Motivation and Involvement, Information Processing; Consumer Perception; Learning Attitude and Attitude Change; Personality; Psychographics, Values and Life-Style.

#### Month of October

External Determinants of Buying Behaviour : Family, Reference Group and Social Class; Influence of Culture; Sub-Culture Aspects of Consumer Behaviour; Opinion Leadership; Process, Measurement, Profile; WOM.

#### Month of November

Four View of Consumer: Economic Man, Passive Man, Cognitive Man, Emotional Man; Models of Buyer Behaviour; Diffusion of Innovations and Adaptation Process; Consumer Research : Concept, Importance, Scope and Methods.

## Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2025-26) [ODD Semester]

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| <b>Department</b>          | <b>COMMERCE</b>                          |
| <b>Class &amp; Section</b> | <b>M.COM FIRST SEM</b>                   |
| <b>Subject and Code</b>    | <b>FINANCIAL MANAGEMENT, M24-COM-102</b> |
| <b>Semester Duration</b>   | <b>AUG.-NOV.</b>                         |

### Topics

#### Month of August

Financial Management : Nature, Significance, Objectives and Scope;  
Functions of Finance Executive in an Organization; Time Value of Money

#### Month of September

Financial Forecasting : Concept, Benefits and Techniques; Sources of Finance; Financial Planning; Need, Importance, Process and Drafting a Financial Plan; Cost of Capital: Concept, Significance, Computation of Cost of Capital - Simple and Weighted; Recent Development in Financial Management.

#### Month of October

Capital Structure: Concept, Determinants and Theories; Capital Budgeting Decisions : Nature, Importance, Factors Influencing Capital Expenditure Decisions, Evaluation Criteria and Risk Analysis; Capital Rationing.

#### Month of November

Working Capital Management and Control : Need, Types & Determinants, Assessment of Working Capital Requirements; Management of Cash;  
Marketable Securities; Receivables; Dividend Decisions : Concept, Types of Dividends, Dividend Policies, Determinants of Dividend Decisions, Theories of Dividend, Dividend Practices in India.

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| <b>Name of Teacher</b>     | <b>MINAKSHI</b>                             |
| <b>Department</b>          | <b>COMMERCE</b>                             |
| <b>Class &amp; Section</b> | <b>M.COM FIRST SEM.</b>                     |
| <b>Subject and Code</b>    | <b>ORGANISATIONAL BEHAVIOUR,M24-COM-101</b> |
| <b>Semester Duration</b>   | <b>AUG.-NOV.</b>                            |

### Topics

#### Month of August

Organizational behaviour : Concept, significance, relationship with other disciplines. Approaches to organizational behaviour, Challenges and opportunities for organisational behaviour, Personality, Concept, determinants and theories. Big five personality traits, The Myers Briggs type indicators, self-theory, personality traits influencing OB, Psycho-analytical, Social learning, situation strength, traits activation; other personality traits influencing OB; Implication of personality for Managers

#### Month of September

Learning : Concept, process, principles; Theories of Learning; classical, operant conditioning, social, cognitive; Learning through reinforcement;  
 Attitude: Concept, components, formation, changing of attitude, work related attitude distortion, attribution process; Implication of perception for managers.  
 Perception: Concept, process perceptual selection, factors influencing perception, perceptual organization and interpretation, perceptual distortion, attribution process; Implication of perception for managers.

#### Month of October

Foundations of group behavior: Group dynamic-Concept, functions, type of groups, group dynamics norms, role, status, size of leadership, composition proxemics, stages of group development; Group cohesiveness, Group decision making;  
 Transactional analysis: Concept, scope, components and benefits of transactional analysis.

#### Month of November

Organizational conflicts : Concept, types and sources of conflict, conflict process, functional and dysfunctional aspects of conflicts, levels of conflict, conflict management and negotiations;  
 Management of change: Concept, causes of change, types of planned and unplanned change, resistance to change, models of managing planned change,  
 Organizational development: Concept, benefits, process, effectiveness and limitations, techniques, Action research organisation development and change model.