

C.H.L. Government College, Chhara

Lesson Plan

Class: B. Com (Pass)
 Section: 1st Year, Sem 2
 Subject: Financial Accounting- II
 Professor: Ms. Geetanjali
 Book Referred: Financial Accounting by D.K.Goel, APC Publishers
 Session: 2023-24

Week	Topic	Remarks
Week 1 01-01-2024 to 06-01-2024	Hire- purchase system introduction , Characteristics. Difference between Hire purchase system and credit sale.	
Week 2 08-01-2024 to 13-01-2024	Accounting records under hire purchase system, payment by half yearly instalments and calculation of cash price, calculation of interest when rate of interest is not given , after sales services,	
Week 3 15-01-2024 to 20-01-2024	Repossession of goods due to non-payment of instalments Transfer of asset to third-party	
Week 4 22-01-2024 to 27-01-2024	Sale of asset by Hire purchaser Purchase through financial institution, asset accrual method , goods of small value	
Week 5 29-01-2024 to 03-02-2024	Stock and debtor system Instalment payment system, difference between Hire purchase system and instalment payment system	
Week 6 05-02-2024 to 10-02-2024	Branch accounts: introduction, types of branches Dependent branches and independent branches : introduction,	
Week 7 12-02-2024 to 17-02-2024	Accounting procedure for dependent branches Debtors or direct method : goods from head office at cost, price and cash sales	
Week 8 19-02-2024 to 24-02-2024	Goods from head office at cost, price and cash as well as credit sales Goods from head, office at invoice, price and cash as well as credit sales	
Week 9 26-02-2024 to 02-03-2024	Accounting procedure for dependent branches: final accounts method Accounting procedure for dependent branches: stock and debtors method	
Week 10 04-03-2024 to 09-03-2024	Accounting procedure for dependent branches: wholesale branch method Independent branches or branches, keeping complete books, incorporation entries in the books of head office	
Week 11 11-03-2024 to 16-03-2024	Preparation of final accounts when trial balance of both branch and head office are given, special transactions and their entries Foreign branches Departmental accounts, difference between departmental accounts and branch accounts Interdepartmental transactions, finding out missing closing stock	

Week	Topic	Remarks
Week 12 18-03-2024 to 23-03-2024	Dissolution of partnership and dissolution of partnership firm Settlement of accounts on dissolution, payment of firm debts and separate debts and accounting treatment, difference between revaluation account and realisation account.	
Week 13 25-03-2024 to 30-03-2024	MDU Holi Break Assignments	
Week 14 01-04-2024 to 06-04-2024	Insolvency of a partner Rule of Garner versus Murray When all the partners become insolvent. Gradual realisation of assets and piecemeal distribution. Amalgamation and sale of partnership firm to a company	
Week 15 08-04-2024 to 13-04-2024	Joint venture accounts: introduction, characteristics, difference with partnership and consignment Accounting treatment of joint venture accounts: first method when separate set of books is maintained for joint venture	
Week 16 15-04-2024 to 20-04-2024	When all coven keep complete record of all transactions in their own books individually When each coventurer keeps record of his own transactions in his own book	
Week 17 22-04-2024 to 27-04-2024	Royalty accounts, types of royalty, difference between rent and royalty Analytical table, journal entries in the books of Lessee, royalties in connection with mines, oil, wells, brickmaking, patents, and copyright	
Week 18 29-04-2024 & 30-04-2024	Revision	

Other Remarks:

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C.H.L. Government College, Chhara

Lesson Plan

Class: B.Com (Pass)
 Section: I Year Sem II
 Subject: Business Mgmt (Management) - II
 Professor: Ms. Greetanjali
 Book Referred: Business Management by R.K. Singla, V.K. Publications
 Session: 2023-24

Week	Topic	Remarks
Week 1 01-01-2024 to 06-01-2024	Staffing: Concept and Scope नियुक्तिकरण: धारणा एवं क्षेत्र	
Week 2 08-01-2024 to 13-01-2024	Recruitment: Meaning and Sources भर्ती: अर्थ एवं स्रोत	
Week 3 15-01-2024 to 20-01-2024	Selection: Meaning and Process चयन: अर्थ एवं प्रक्रिया	
Week 4 22-01-2024 to 27-01-2024	Training: Importance and Methods प्रशिक्षण: महत्व एवं पद्धतियां	
Week 5 29-01-2024 to 03-02-2024	Motivation: Nature and Theories - I अभिप्रेरण: प्रकृति एवं विचारधाराएं - I	
Week 6 05-02-2024 to 10-02-2024	Motivation: Nature and Theories - II अभिप्रेरण: प्रकृति एवं विचारधाराएं - II	
Week 7 12-02-2024 to 17-02-2024	Leadership: Styles and Theories नेतृत्व: शैलियां एवं विचारधाराएं	
Week 8 19-02-2024 to 24-02-2024	Leadership: Styles and Theories नेतृत्व: शैलियां एवं विचारधाराएं	
Week 9 26-02-2024 to 02-03-2024	Communication: Process, Network and Barriers सन्देशवाहन: प्रक्रिया, जाल एवं बाधाएं	
Week 10 04-03-2024 to 09-03-2024	Controlling: Concept and Process नियंत्रण: धारणा एवं प्रक्रिया	
Week 11 11-03-2024 to 16-03-2024	Control Techniques: Traditional and Modern नियंत्रण प्रणालियां: परंपरागत एवं आधुनिक	

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Week	Topic	Remarks
Week 12 18-03-2024 to 23-03-2024	Control Techniques: Traditional and Modern नियंत्रण प्रणालियाँ : परंपरागत एवं आधुनिक	
Week 13 25-03-2024 to 30-03-2024	MDU Holi Break Assignment	
Week 14 01-04-2024 to 06-04-2024	Management of Change परिवर्तन का प्रबंध	
Week 15 08-04-2024 to 13-04-2024	Management of Change परिवर्तन का प्रबंध	
Week 16 15-04-2024 to 20-04-2024	Revision	
Week 17 22-04-2024 to 27-04-2024	Revision	
Week 18 29-04-2024 & 30-04-2024	Revision	

Other Remarks:

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C.H.L. Government College, Chhara

Lesson Plan

Class: B. Com (Pass)

Section: 2nd Year, Sem 4

Subject: business regulatory Frameworks- II

Professor: Ms. Geetanjali

Book Referred: Business Regulatory Framework , by Ashok Sharma, VK Publications

Session: 2023-24

Week	Topic	Remarks
Week 1 01-01-2024 to 06-01-2024	Indian partnership act, 1932, introduction, fundamental definitions, meaning and definition of partnership, characteristics, or features of partnership	
Week 2 08-01-2024 to 13-01-2024	Touchstone of partnership or determining the existence of partnership, kinds of partnership, characteristics of limited partnership, partnership, distinguished from other associations	
Week 3 15-01-2024 to 20-01-2024	Rights of partners, duties and liabilities of partners, implied authority of partners, implied authority, and third-party Types of partners, transfer of interest by a partner, can a minor be admitted to partnership	
Week 4 22-01-2024 to 27-01-2024	Admission and Retirement of partners, rights and liabilities of incoming partner, outgoing, partners, rights of outgoing, partners, liability of outgoing partners Dissolution of partnership and firm, methods of, settlement of affairs, on dissolution of firm, liabilities of partners, after dissolution of the firm, registration of partnership, firm, partnership deed	
Week 5 29-01-2024 to 03-02-2024	Negotiable instruments act, 1881, definition, characteristics, kinds of negotiable instruments Promissory note, bills of exchange, Cheque	
Week 6 05-02-2024 to 10-02-2024	Parties to negotiable instruments, holder of a negotiable instrument, difference between holder and holder and force, capacity of parties Liabilities of parties to negotiable instruments, negotiation, endorsement, essentials of valid, endorsement, kinds of endorsement, acceptance, discharge of parties from liabilities	
Week 7 12-02-2024 to 17-02-2024	Dishonour, noting, and protest, compensation, instrument without consideration Hundi	
Week 8 19-02-2024 to 24-02-2024	Sales of goods act 1930 Formation of the contract of sale of goods	
Week 9 26-02-2024 to 02-03-2024	Conditions and warranty Transfer of property or ownership as between seller and buyer	
Week 10 04-03-2024 to 09-03-2024	Performance of the contract: delivery and payment Unpaid seller	
Week 11 11-03-2024 to 16-03-2024	Suits for breach of the contract	



Week	Topic	Remarks
Week 12 18-03-2024 to 23-03-2024	Right to information act, 2005, meaning, salient features	
Week 13 25-03-2024 to 30-03-2024	MDU Holi Break Procedure of obtaining information under right to information act, 2005	
Week 14 01-04-2024 to 06-04-2024	Appeals under right to information act, third-party information	
Week 15 08-04-2024 to 13-04-2024	The central information commission, term of office and conditions of service, salary and allowances, removal	
Week 16 15-04-2024 to 20-04-2024	The state information commission, terms of office and conditions, salary and alone, allowances, removal Functions and powers of information, commissions, obligations of public authorities	
Week 17 22-04-2024 to 27-04-2024	Duties of public information officer Revision	
Week 18 29-04-2024 & 30-04-2024	Revision	

Other Remarks:

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C.H.L. Government College, Chhara

Lesson Plan

Class: B.Com (Pass)
 Section: II Year Sem IV
 Subject: Corporate Law-II
 Professor: Ms. Greetangali
 Book Referred: Corporate Law by Ashok Sharma, VK Publications
 Session: 2023-24

Week	Topic	Remarks
Week 1 01-01-2024 to 06-01-2024	Shares: Kinds of Shares, Voting Rights of Shareholders अंश : अंशों के रूप, अंशधारियों के मतधिकार	
Week 2 08-01-2024 to 13-01-2024	Allotment and Issue of Shares अंशों का आवंटन एवं निर्गमन	
Week 3 15-01-2024 to 20-01-2024	Share Certificate and Share Warrant अंश प्रमाण - पत्र तथा अंश अधिपत्र	
Week 4 22-01-2024 to 27-01-2024	Transfer and Transmission of Shares अंशों का हस्तांतरण एवं प्रेषण (हस्तांतरण)	
Week 5 29-01-2024 to 03-02-2024	Calls on Shares, Forfeiture, Surrender and Lien अंशों पर माचनारं, हरण, समर्पण तथा ग्रहणधिकार	
Week 6 05-02-2024 to 10-02-2024	Depository System and Paperless Trading डिपॉजिटरी सिस्टम एवं पेपरलेस ट्रेडिंग	
Week 7 12-02-2024 to 17-02-2024	Share Capital of Company कंपनी की अंशापूर्जी	
Week 8 19-02-2024 to 24-02-2024	Members and Shareholders of a Company कंपनी के सदस्य एवं अंशधारी	
Week 9 26-02-2024 to 02-03-2024	Company Meetings and Resolutions कंपनी सभारं तथा प्रस्ताव	
Week 10 04-03-2024 to 09-03-2024	Meeting's Procedure or Requisites of a valid Meeting	
Week 11 11-03-2024 to 16-03-2024	Directors : Appointment, Removal, Powers, Duties and Liabilities	

Week	Topic	Remarks
Week 12 18-03-2024 to 23-03-2024	Directors: Appointment, Removal, Powers, Duties and Liabilities	
Week 13 25-03-2024 to 30-03-2024	MDU Holi Break Assignment	
Week 14 01-04-2024 to 06-04-2024	Winding Up of the Company कंपनी का समापन	
Week 15 08-04-2024 to 13-04-2024	Winding up of the Company कंपनी का समापन	
Week 16 15-04-2024 to 20-04-2024	Revision	
Week 17 22-04-2024 to 27-04-2024	Revision	
Week 18 29-04-2024 & 30-04-2024	Revision	

Other Remarks:

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C.H.L. Government College, Chhara

Lesson Plan

Class: B.Com (Pass)
 Section: III Year, Sem VI
 Subject: Cost Accounting-II
 Professor: Ms. Greetanjali
 Book Referred: Cost Accounting by M.L. Agarwal, Sahitya Bhawan Publications
 Session: 2023-24

Week	Topic	Remarks
Week 1 01-01-2024 to 06-01-2024	Process Costing (Including Joint Products and By Products)	
Week 2 08-01-2024 to 13-01-2024	Process Costing (Including Joint Products and By Products)	
Week 3 15-01-2024 to 20-01-2024	Process Costing : Inter-Process Profits प्रक्रिया लागत विधि : अंतर प्रक्रिया लाभ	
Week 4 22-01-2024 to 27-01-2024	Process Costing : Equivalent Production प्रक्रिया लागत विधि : समतुल्य उत्पादन	
Week 5 29-01-2024 to 03-02-2024	Contract Costing ढुका लागत विधि	
Week 6 05-02-2024 to 10-02-2024	Contract Costing ढुका लागत विधि	
Week 7 12-02-2024 to 17-02-2024	Job and Batch Costing उपकार्य एवं समूह लागत विधि	
Week 8 19-02-2024 to 24-02-2024	Budgeting and Budgetary Control बजटन एवं बजटरी नियंत्रण	
Week 9 26-02-2024 to 02-03-2024	Zero Base Budgeting, Performance Budgeting शून्य आधार बजट, निष्पादन बजट	
Week 10 04-03-2024 to 09-03-2024	Responsibility Accounting अंतरदात्रिक लेखांकन Standard Costing प्रमाण लागत विधि	
Week 11 11-03-2024 to 16-03-2024	Variance Analysis I विचरण विश्लेषण	

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Week	Topic	Remarks
Week 12 18-03-2024 to 23-03-2024	Variance Analysis विचरण विश्लेषण	
Week 13 25-03-2024 to 30-03-2024	MDU Holi Break Assignment	
Week 14 01-04-2024 to 06-04-2024	Absorption Costing and Marginal Costing अवशोषण लागत विधि, सीमांत लागत विधि	
Week 15 08-04-2024 to 13-04-2024	Marginal Costing: As a tool for Decision-Making	
Week 16 15-04-2024 to 20-04-2024	Cost-Volume-Profit Analysis लागत - मात्रा - लाभ विश्लेषण	
Week 17 22-04-2024 to 27-04-2024	Cost-Volume-Profit Analysis लागत - मात्रा - लाभ - विश्लेषण	
Week 18 29-04-2024 & 30-04-2024	Revision	

Other Remarks:

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