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| **Govt. College, Alewa, Jind** |  |
| **Department of Commerce** |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** |  |
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| **Name of the Teacher: Neelam Rani** |  |
| **Class- B.com (sem 4)** |  |
| **Section: N.A.** |  |
| **Name of Subject:Corporate Accounting** |  |
|   |   |  |
| **Month** | **Topics/ Chapters** |  |
| Feb. | Valuation of goodwill: Meaning, Nature, factors affecting, Methods of Valuation  |  |
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| March | Valuation Of Shares: Meaning, Need, Methods: Meaning, need, suitability, limitations Liquidation of Companies: Meaning, Need, liquidation’s final statement  |  |
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| April | Accounts of banking Companies: Meaning, Need, Performa, Accounts of Insurance Companies: Meaning, need Performa **Tests and assignments** |  |
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| May. | Holding Companies: meaning, Accounting treatment  |  |
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|  | **Signature** |  |

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| **Govt. College, Alewa, Jind** |  |
| **Department of Commerce** |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** |  |
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| **Name of the Teacher: Neelam Rani** |  |
| **Class- B.com (sem 4)** |  |
| **Section: N.A.** |  |
| **Name of Subject:CAS** |  |
|   |   |  |
| **Month** | **Topics/ Chapters** |  |
| Feb. | Introduction: Instatallation of Tally ERP9-Licensing configuration-Tally vault password-security control in Tally ERP9-spliting of data-Backup and restore |  |
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| March | accounting: Voucher entry, budget, cost centre, balance sheet, profit and loss account, currency debit note, credit note, interest calculation |  |
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| April | Inventory stock item, sales order, purchase order, delivery note, rejection out computerized tax liability calculation **tests and revision** |  |
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| May. | Payroll: salary accounting-introduction to payroll- payroll masters-payroll vouchers-overtime payment- Gratuity- advance payroll, Basic salary, overtime, bonus, loan, ESI, provident fund, pension, commission |  |
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|  | **Signature** |  |

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| **Govt. College, Alewa, Jind** |  |
| **Department of Commerce** |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** |  |
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| **Name of the Teacher: Neelam Rani** |  |
| **Class- B.com (sem 2)** |  |
| **Section: N.A.** |  |
| **Name of Subject:CAS** |  |
|   |   |  |
| **Month** | **Topics/ Chapters** |  |
| Feb. | Introduction: Instatallation of Tally ERP9-Licensing configuration-Tally vault password-security control in Tally ERP9-spliting of data-Backup and restore |  |
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|  |
| March | accounting: Voucher entry, budget, cost centre, balance sheet, profit and loss account, currency debit note, credit note, interest calculation |  |
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| April | Inventory stock item, sales order, purchase order, delivery note, rejection out computerized tax liability calculation **tests and revision** |  |
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| May. | Payroll: salary accounting-introduction to payroll- payroll masters-payroll vouchers-overtime payment- Gratuity- advance payroll, Basic salary, overtime, bonus, loan, ESI, provident fund, pension, commission |  |
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|  | **Signature** |  |

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| **Govt. College, Alewa, Jind** |  |
| **Department of Commerce** |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** |  |
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| **Name of the Teacher: Neelam Rani** |  |
| **Class- B.com (sem 6)** |  |
| **Section: N.A.** |  |
| **Name of Subject: Mgt. Accounting** |  |
|   |   |  |
| **Month** | **Topics/ Chapters** |  |
|  Feb. | cash flow statement: need and method, fund flow statements, . marginal costing: cost volume profit analysis, break even analysis, contribution: p/V ratio, break even point, margin of safety, angle of incidence, Test and Assignments |  |
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| March | . marginal costing: cost volume profit analysis, break even analysis, contribution: p/V ratio, break even point, margin of safety, angle of incidence, Test and Assignments |  |
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| April | Budgeting and budgetary control: Need, Methods and types of budgets, essentials of budgetary control.  |  |
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| May | Revision and Tests  |  |
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| **Signature** |  |  |
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| **Govt. College, Alewa, Jind** |  |
| **Department of Commerce** |  |
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| **Lesson Plan (Year- 2023-24 Session- Even)** |  |
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| **Name of the Teacher: Neelam Rani** |  |
| **Class- B.com (sem 6)** |  |
| **Section: N.A.** |  |
| **Name of Subject:HRM** |  |
|   |   |  |
| **Month** | **Topics/ Chapters** |  |
|  Feb. | HRM: Meaning, Nature, Scope, Functions Importance, HRD, HRM planning: Meaning, Importance, process, Factor affecting, suggestion for HR planning |  |
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| March | Job Analysis, Meaning, process, methods, job description, Recruitment: Meaning, purpose, policy, factors, methods, selection: meaning, process, barratries Tests and assignments |  |
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| April | placement: meaning, objectives, content, and responsibility, types, benefits, transfer policy, promotion, purpose, basis, promotion, demotion, causes |  |
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| May | Performance Appraisal, Revision |  |
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| **Signature** |  |  |
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| **Govt. College, Alewa, Jind** |  |
| **Department of Commerce** |  |
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| **Lesson Plan (Year- 2023-24 Session- odd)** |  |
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| **Name of the Teacher: Neelam Rani** |  |
| **Class- B.com (sem 6)** |  |
| **Section: N.A.** |  |
| **Name of Subject: Business Environment** |  |
|   |   |  |
| **Month** | **Topics/ Chapters** |  |
| Feb.  | Business Environment: Concept, importance, factors, Environment scanning: concept, importance, techniques, public sectors, private sectors  |  |
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| March | Joint sectors, Economic system, :Capitalist, socialist, and Mixed economy, Economic Planning: Achievements & failures, planning machinery Monetary Policy, Fiscal policy, Make in India **Test and assignments** |  |
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| April | Foreign investments, : concept, need, types, barrier: MNC: advantages and limitations. Globalization in India, Competition act |  |
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| May | Foreign management act, Foreign Exchange Market **Test and assignments Revision** |  |
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|  | **Signature** |  |