



SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2024-25

Lesson Plan

(Department of Commerce)



Teacher: Mr. Sunil Fandan
Class: B.Com. I
Semester: 1st
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: CC-1, Financial Accounting-I
Course Code: 24UN-COM-101
Credits: 4
Internal Assessment Marks: 30
Practical Marks: NIL

Course Outcomes:

After completing this course, the learner will be able to:

- Illustrate the understanding of theoretical framework of accounting and be able to prepare financial statements of business organizations with additional items.
- Prepare the financial statements for non-profit organization.
- Analyses and apply Accounting Standards according to requirements.
- Apply the knowledge and skills of accounting to prepare

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	22.07.2024 – 27.07.2024	Financial accounting: Concept, objectives & scope; book-keeping and accounting; accounting principles: concepts and conventions	
2	29.07.2024 – 03.08.2024	Accounting cycle and accounting equation, branches of accounting; journal; rules of journalizing; ledger & trial balance	
3	05.08.2024 – 10.08.2024	Banking transactions and bank reconciliation statement	
4	12.08.2024 – 17.08.2024	Rectification of errors: suspense account; effect on profit	
5	19.08.2024 – 24.08.2024	Capital and Revenue: Concept and classification of income; expenditure; receipts (with relevant accounting standards)	
6	26.08.2024 – 31.08.2024	Depreciation provisions and reserves: concept and classification;	
7	02.09.2024 – 07.09.2024	Methods of depreciation accounting (with relevant accounting standards)	
8	09.09.2024 – 14.09.2024	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.	Assignment

9	16.09.2024 – 21.09.2024	-Do-	
10	23.09.2024 – 28.09.2024	Accounts of Non-profit Organizations: Receipt & payment account, Income and expenditure account and balance sheet	Test
11	30.09.2024 – 05.10.2024	-Do-	
12	07.10.2024 – 12.10.2024	Consignment Accounts: accounting records; Normal and abnormal Loss, valuation of unsold stock	
13	14.10.2024 – 19.10.2024	-Do-	
14	21.10.2024 – 26.10.2024	Accounting for joint ventures: distinction between joint ventures and partnership	
15	04.11.2024 – 09.11.2024	Joint venture and consignment, accounting methods for joint ventures.	
16	11.11.2024 – 16.11.2024	Revision	
17	18.11.2024 – 23.11.2024	Revision	

Recommended Books/ E resources/ LMS:

- Anthony, R.N., and Reece, J.S.: Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R.L., and Radha swamy, M.: Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts, S.Chand & Co., New Delhi.
- Jain S.P., and Narang K.L.: Advanced Accountancy, Volume-I, Kalyani Publishers.
- Goyal, Bhushan Kumar: Basic Financial Accounting, Taxmann, New Delhi.
- Lal, Jawahar, Srivastava, Seema, & Abrol Shivani: Financial Accounting: Text and Problems, Himalaya Publishing House, New Delhi.
- Lt. Bhupinder, Principles of Financial Accounting, Cengage.
- Philbrick: Introduction to Financial Accounting, Pearson.
- Leonardo, A. Robinson, James, R. Qanis, C. Wayne Alderman: Accounting Information Systems: A Cycle Approach. Publisher Wiley.
- Marshall, B. Romney and Paul, John Steinbart: Accounting Information Systems, Pearson Education Limited.
- Robert, L. Hurt: Accounting Information Systems: Basic Concepts and Current Issues, Mc.


Signature of the teacher concerned


Head of the Department



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Lesson Plan

(Department of Commerce)



Teacher: Mr. Sunil Fandan
Class: B.Com. II
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 00

Course Type & Title: S.E.C., Computer Accounting System
Course Code: 19 BC- 306
Credits: 2
Internal Assessment Marks: 50
Practical Marks: 50

Course Outcomes:

At the end of the course students will be able to:

- Develop an understanding about computerized accounting systems.
- Get an insight about how to install Tally Prime and related operational aspects.
- Prepare analytical reports with the help of Tally Prime.
- Carry out the taxation related aspects in Tally Prime.

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	22.07.2024 – 27.07.2024	Computerized Accounting System: Meaning, Importance, Difference Manual and CAS	Assignment
2	29.07.2024 – 03.08.2024	Advantages and Disadvantages of CAS, Sourcing of accounting system, Consideration before sourcing accounting software	
3	05.08.2024 – 10.08.2024	Accounting Packaging: Ready to use, customized, Tailored, Choosing Accounting Packages, Various Accounting Software in Trend; Entry level software; Prime Software	
4	12.08.2024 – 17.08.2024	Introduction to Tally, Create Company, Alter company, Delete company.	
5	19.08.2024 – 24.08.2024	Introduction to Group, Create Group, Alter Group, Delete Company.	
6	26.08.2024 – 31.08.2024	Introduction to Ledger, create Ledger, Alter Ledger, Delete Ledger.	
7	02.09.2024 – 07.09.2024	Introduction to Vouchers, Create Vouchers, Alter Vouchers, Delete Vouchers.	

8	09.09.2024 – 14.09.2024	Data entries through vouchers: Processing for Report to prepare ledger Accounts, Trail Balance, Balance Sheet and Practical with the help of workbook.	
9	16.09.2024 – 21.09.2024	Practice through Practical Question	
10	23.09.2024 – 28.09.2024	-Do-	Test
11	30.09.2024 – 05.10.2024	-Do-	
12	07.10.2024 – 12.10.2024	-Do-	
13	14.10.2024 – 19.10.2024	-Do-	
14	21.10.2024 – 26.10.2024	-Do-	
15	04.11.2024 – 09.11.2024	-Do-	
16	11.11.2024 – 16.11.2024	-Do-	
17	18.11.2024 – 23.11.2024	-Do-	

Recommended Books/ E resources/ LMS:

- Business Accounting: Vikash Gupta; Dreamtech Press
- Computer Application in Business: Renu Gupta; Shree Mahavir Book Depot
- Fundamental of Information Technology: Deepak Bharihoka, Excel Book
- Tally Workbook: Rakesh Sangwan; Ascent Prime Publications Pvt. Ltd.



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Lesson Plan

(Department of Commerce)



Teacher: Mr. Sunil Fandan
Class: B.Com. III
Semester: 5th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: D.S.E., Advertising and Sales Management
Course Code: 19BC-505 (A)
Credits: 4
Internal Assessment Marks: 20
Practical Marks: Nil

Course Outcomes:

At the end of the course students will be able to:


- Understand Advertising, Types and Role of Advertising Agencies
- Understand Sales Management, Position of Sales Management in Promotion
- Understand Theories of Selling, Territory Management
- Understand Time Management, Management of Sales Quotas
- Understand Control Process and Distribution Channels, Ethical Issues in Sales Management and Ethical Issues in Sales Management

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	22.07.2024 – 27.07.2024	Introduction to Advertising: Evolution of Advertising and Promotion, Emergence of Integrated	
2	29.07.2024 – 03.08.2024	Marketing Communication Strategy, Developing Marketing Planning Program	
3	05.08.2024 – 10.08.2024	Role of Advertising and Promotion	Test
4	12.08.2024 – 17.08.2024	Types and Role of Advertising Agencies	
5	19.08.2024 – 24.08.2024	Sales Management: Participants in IMC Process, Position of Sales Management in Promotion	Assignment
6	26.08.2024 – 31.08.2024	Characteristics and Responsibilities of Sales Management; Basic Skills and Changing Roles of Sales Managers	
7	02.09.2024 – 07.09.2024	Theories of Selling	
8	09.09.2024 – 14.09.2024	Sale Planning- Objectives and Process.	

9	16.09.2024 – 21.09.2024	Territory Management: Requirements and system for Setting up Sales Territories	
10	23.09.2024 – 28.09.2024	Time Management; Routing. Sales Quotas- Objectives and types of Quotas	
11	30.09.2024 – 05.10.2024	Management of Sales Quotas. Management of Sales Force- Recruitment,	
12	07.10.2024 – 12.10.2024	Selection and Training.	
13	14.10.2024 – 19.10.2024	Control Process and Distribution Channels	
14	21.10.2024 – 26.10.2024	Analysis of Sales, Cost and Profitability	
15	04.11.2024 – 09.11.2024	Sales Expenses Managing, Performance Evaluation of Sales Force	
16	11.11.2024 – 16.11.2024	Ethical Issues in Sales Management	
17	18.11.2024 – 23.11.2024	Web Marketing, Emerging Issues in Advertising and Sales Management	

Recommended Books/ E resources/ LMS:

- Kotler Philip, Marketing Management, Prentice Hall of India, New Delhi.
- Patel J.S.K., Salesmanship and Publicity, Sultan Chand & Sons, New Delhi.
- Bansal Jay, Advertising Management, SBPD Publications.
- Mehta Jogender, Advertising, Marketing and Sales Management, Book Enclave Publications.
- Mathur S.C., Sales Management, New Age Publishers.


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Lesson Plan

(Department of Commerce)



Teacher: Mr. Sunil Fandan
Class: B.Com. III
Semester: 5th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: C.C., Management Accounting
Course Code: 19 BC- 503
Credits: 4
Internal Assessment Marks: 20
Practical Marks: Nil

Course Outcomes:

At the end of the course students will be able to:


- Understand Management Accounting, difference between Fin., Cost and Management
- Understand of Contemporary Issue in Management Accounting
- Understand Standard Costing
- Understand Transfer Pricing and its methods'
- Understand Responsibility Accounting and its centers

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	22.07.2024 – 27.07.2024	Management Accounting- Nature and Scope, Significance, Limitations	
2	29.07.2024 – 03.08.2024	Techniques/ Methods of Management Accounting, Financial Accounting v/s Cost Accounting v/s Management Accounting	Test
3	05.08.2024 – 10.08.2024	Management Accountant: Position and Role	
4	12.08.2024 – 17.08.2024	Essential Qualities and Responsibilities	
5	19.08.2024 – 24.08.2024	Contemporary issues in Management Accounting Value Chain Analysis	
6	26.08.2024 – 31.08.2024	Activity Based Accounting	Assignment
7	02.09.2024 – 07.09.2024	Balanced Scorecard- Elements, Advantages and Disadvantages	
8	09.09.2024 – 14.09.2024	CVP Analysis: Assumptions and its Applications	
9	16.09.2024 – 21.09.2024	Standard Costing: Concept, Advantages	

10	23.09.2024 – 28.09.2024	Types of Standards, Variance Analysis	
11	30.09.2024 – 05.10.2024	Materials, Labour, Overhead; Managerial Uses of Variances	
12	07.10.2024 – 12.10.2024	Transfer Pricing- Concept and Methods	
13	14.10.2024 – 19.10.2024	Responsibility Accounting: Meaning, Definition, Advantages, Responsibility Centers	
14	21.10.2024 – 26.10.2024	Total Quality Management: Meaning, Definition, Advantages	
15	04.11.2024 – 09.11.2024	Primary Elements of TQM, Implementing TQM,	
16	11.11.2024 – 16.11.2024	History and Evolution, Deming's 14 Points for TQM, TQM Resources	
17	18.11.2024 – 23.11.2024	Presentation	

Recommended Books/ E resources/ LMS:

1. G.D. Verma, Shashi K. Gupta, R.K. Sharma, management Accounting, Kalyani Publications
2. Dr. S.N. Mittal, Accounting for Managerial Decisions, Mahabir Publication, Delhi
3. S.P. Gupta, Ajay Sharma, Vikram S. Thakur, vk Global Publications
4. Dr. B.K. Mehta, Management Accounting, SBPD Publications.


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Lesson Plan

(Department of Commerce)



Teacher: Mr. Sunil Fandan

Class: M. Com. I

Semester: I

Maximum Marks: 100

End Term Exam Marks: 80

Course Type & Title: DSC Accounting for Managerial Decision

Course Code: 23MC101

Credits: 4

Internal Assessment Marks: 20

Practical Marks: Nil

Course Outcomes:

At the end of the course students will be able to:

- Understand of basic Management Accounting Concept
- Understand of concept of Cost-Volume-Profit Analysis and standard Costing
- Understand of Contemporary Issue in Management Accounting
- Understand of various Methods of Transfer Pricing
- Capability to prepare Report and its Interpretation.

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2024 – 03.08.2024	Introduction to Management Accounting, Nature, Scope, Significance, Utility, Limitations and Essentials for success.	Test
2	05.08.2024 – 10.08.2024	Financial Accounting v/s Cost Accounting v/s Management Accounting, Management Accountant: Position, Role, Essential Qualities and Responsibilities.	
3	12.08.2024 – 17.08.2024	Contemporary issues in Management Accounting- Value Chain Analysis, Activity Based Accounting, Balanced Scorecard- Elements, Advantages and disadvantages.	
4	19.08.2024 – 24.08.2024	Marginal Costing: Profit Analysis, Contribution Margin	
5	26.08.2024 – 31.08.2024	Break Even Analysis, Make and Buy Decision	
6	02.09.2024 – 07.09.2024	Profit Volume (P/V) Analysis	
7	09.09.2024 – 14.09.2024	Standard Costing: Concept, Advantages, Types of Standards, Variance Analysis: Material	
8	16.09.2024 – 21.09.2024	Variance Analysis: Labour, Overhead, Managerial uses of variances.	

9	23.09.2024 – 28.09.2024	Budgetary Control, Basics of Decision Theory.	
10	30.09.2024 – 05.10.2024	Responsibility Accounting: Concept, Objective, Types of responsibility Centers and Pre-requisites.	Assignment
11	07.10.2024 – 12.10.2024	Practical Problems related to Responsibility Accounting, Ethics in Management Accounting.	
12	14.10.2024 – 19.10.2024	Quality Costing and Total Quality Management- Life Cycle Costing and Learning Curve Model	
13	21.10.2024 – 26.10.2024	Reporting to Management- Steps for Effective Reporting, Requisites of Ideal Reports.	
14	04.11.2024 – 09.11.2024	Activity Based Costing, Transfer Pricing: Concept and Methods	
15	11.11.2024 – 16.11.2024	Revision	
16	18.11.2024 – 23.11.2024	Revision	
17	25.11.2024 – 30.11.2024	Presentation	

Recommended Books/ E resources/ LMS:

- J.K. Aggarwal, R.K. Aggarwal and M.L. Sharma, Ramesh Book Depot, Jaipur.
- R. Kishore, Advance Management Accounting, Taxmann Allied services Pvt. Ltd.
- S.N. Mittal, Accounting & Financial Management, Shree Mahavir Book depot, Nai Srak, New Delhi.
- I.M. Pandey, Management Accounting, Vikas Publishing House.
- Anthony, Robat N., Hawkins and Merchant, Management Accounting.



Signature of the teacher concerned



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Session: 2024-25

Lesson Plan

(Department of Commerce)



Teacher: Mr. Sunil Fandan
Class: M. Com. II
Semester: III
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: DSEC Marketing Management
Course Code: 23 MC304 A-I
Credits: 4
Internal Assessment Marks: 20
Practical Marks: Nil

Course Outcomes:

At the end of the course students will be able to:

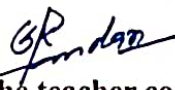
- The students will be able to understand and appreciate the concept of marketing in theory and practice
- The students will be made aware of how to evaluate the environment of marketing
- The students will be able to develop an ability to analyze about marketing mix
- The students will get an insight of skills required to develop a feasible marketing plan
- The students will be able to understand and appreciate the concept of marketing strategy formulation and implementation.

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2024 – 03.08.2024	Marketing- Introduction, Nature, Scope and Importance, Marketing Concepts and evolution, Emerging Roll of Marketing, Selling v/s Marketing	Test
2	05.08.2024 – 10.08.2024	Marketing Research: Meaning and Scope of Marketing Research, Marketing Research Process	
3	12.08.2024 – 17.08.2024	Marketing Environment- Macro and Micro Components and their impact on Marketing Decisions	
4	19.08.2024 – 24.08.2024	Marketing Mix: Its significance and Evolution	
5	26.08.2024 – 31.08.2024	Market Segmentation: Nature, basis and Importance of Segmentation; Pre-Requisites for effective Segmentation, Identifying Market Segments and Targets	
6	02.09.2024 – 07.09.2024	Product Decisions: Concept of a Product; Classification of Products, Major Product Decisions	
7	09.09.2024 – 14.09.2024	Product Line and Product Mix, New Product, Branding, Packaging and Labeling	

8	16.09.2024 – 21.09.2024	Product Life Cycle: Strategic Implications, New Product Development and Consumer Adoption Process	Assignment
9	23.09.2024 – 28.09.2024	Price Decision: its role and importance, Factors affecting Price Determination, Pricing Policies and Strategies	
10	30.09.2024 – 05.10.2024	Distribution Channels and Physical Distributions Decisions: Nature, Functions and types of distribution Channels	
11	07.10.2024 – 12.10.2024	Selecting Channels of Distribution; Channel Management Decisions	
12	14.10.2024 – 19.10.2024	Retailing and Wholesaling, Distribution Channel Intermediaries	
13	21.10.2024 – 26.10.2024	Promotion Decisions: Nature, Objective and Importance of Promotion, Promotion Mix: Advertising	
14	04.11.2024 – 09.11.2024	Promotion Mix: Personal Selling, Sales Promotion, Publicity and Public relations	
15	11.11.2024 – 16.11.2024	Determining Advertising Budget; copy designing and testing; Media Selection, Advertising Effectiveness, Sales promotions- Tools and Techniques	
16	18.11.2024 – 23.11.2024	Marketing Organization and Control: Organizing and Controlling Marketing Operations	
17	25.11.2024 – 30.11.2024	Issues and Developments in Marketing: Social, Ethical and Legal Aspects of Marketing, Recent Trends in Marketing	

Recommended Books/ E resources/ LMS:

- Principles of Marketing by Ramasamy Namakumari²⁶, McMillan
- Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall
- Richard R. Still and Edward W. Cundiff, Sales Management, Prentice Hall
- Varshney, R.L. and Bhattacharya B: International Marketing Management, Sultan Chand and Sons, New Delhi
- Warnen J. Keegan: Global Marketing Management, Prentice Hall of India, New Delhi
- Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai
- Duby V.K.: Export Marketing, Common Wealth Publishers, New Delhi


Signature of the teacher concerned


Head of the Department



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Session: 2024-25

Lesson Plan

(Department of Commerce/Management)



Teacher: Mr. Sunil Fandan
Class: B.A. I
Semester: 1st
Maximum Marks: 70
End Term Exam Marks: 50

Course Type & Title: MDC 1, Personal Finance
Course Code: 24UN-COM-MDC101
Credits: 3
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes:

- After completing this course, the learner will be able to:
- Understand the basics of personal finance and personal financial planning.
- Gain the knowledge of investment and different investment avenues available for managing finance
- Understand the relationship between investment risk and return and the role of regulatory environment in managing personal finance
- Do insurance planning, tax and estate planning and retirement planning.

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	22.07.2024 – 27.07.2024	Personal Finance: Concept, Need, Principles, Scope; Service and Strategies	Test
2	29.07.2024 – 03.08.2024	Personal Financial Planning: Process, Factors affecting, Financial planner, Role and functions, Financial objectives	
3	05.08.2024 – 10.08.2024	Time Value of Money, Compounding and discounting	
4	12.08.2024 – 17.08.2024	Basics of investment; Investment avenues and strategies, Mutual Funds: Concept, type	Assignment
5	19.08.2024 – 24.08.2024	Asset management companies, identifying mutual fund for investment;	
6	26.08.2024 – 31.08.2024	Investing in stock markets: Identifying stocks, holding, day trading hedging instrument, etc	
7	02.09.2024 – 07.09.2024	Investing in real estate: Identifying properties, likely legal issues in purchase of property, documents in purchase of property	

8	09.09.2024 – 14.09.2024	Other avenues for investment: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund etc.	
9	16.09.2024 – 21.09.2024	Loans: Sources and types, indentifying risky avenues for investment	
10	23.09.2024 – 28.09.2024	Calculating risk and return of various investment avenues; calculating costs in investment and loans; Identifying hidden costs	
11	30.09.2024 – 05.10.2024	Tax treatment of investment, likely causes of cheating and fraud in investment, Institutional framework for investing	
12	07.10.2024 – 12.10.2024	SEBI, IRDA	
13	14.10.2024 – 19.10.2024	RERA , AMFI, bank ombudsman etc	
14	21.10.2024 – 26.10.2024	Insurance Planning: Concept, Importance, Types of insurance policies	
15	04.11.2024 – 09.11.2024	Risk coverage and returns from insurance,	
16	11.11.2024 – 16.11.2024	Considerations in purchase of insurance policy, Retirement planning	
17	18.11.2024 – 23.11.2024	Pension Plan and NPS	

Recommended Books/ E resources/ LMS:

- Arthur J. Keown: Personal Finance, Pearson India
- Lewis Altfest: Personal Financial Planning, Tata McGraw Hill
- Madura Jeff: Personal Finance, Pearson India
- Jack R. Kapoor, Les R. Dlabay J. Hughes, Melissa Hart: Personal Finance, Tata McGraw Hill India

Signature of the teacher concerned

Head of the Department