



SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2024-25

Lesson Plan

(Department of Commerce)



Teacher: Mrs. Yeshu
Class: M.Com. I
Semester: 2nd
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Business Environment & Legal Issues
Course Code: 23MC-206
Credits: 04 (D.S.C)
Internal Assessment Marks: 20
Practical Marks: 00

Course Outcomes:

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

- To Explain the Indian economic planning mechanisms and also the role of public and private sector organizations in the economic development.
- To explain the various levels of strategy, the roles at various levels and describe the strategic management process.
- Gain a deep Insight about Small Scale industries & Industrial sickness in Indian Aspects.
- Understand Monetary Policy and Industrial Policy in deep.
- Understand the role of government policies, regulations, and interventions in shaping business operations.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Business Environment Concept, Scanning & Forecasting	
2	06 Jan. to 11 Jan.	Economic Reforms in India, Economic Planning	
3	13 Jan. to 18 Jan.	State Intervention in Business	
4	20 Jan. to 25 Jan.	Monetary Policy & Fiscal Policy	
5	27 Jan. to 01 Feb.	Industrial Policy, Licensing Policy, Foreign Trade Policy	
6	03 Feb. to 08 Feb.	Industrial Policy, Licensing Policy, Foreign Trade Policy	Assignment

7	10 Feb. to 15 Feb.	Competition Act 2002	
8	17 Feb. to 22 Feb.	The Consumer Protection Act 1986 & 2019	
9	24 Feb. to 01 March	The Consumer Protection Act 1986 & 2019	
10	03 March to 08 March	Environment Protection Act 1986	Unit Test
11	17 March to 22 March	Environment Protection Act 1986	
12	24 March to 29 March	Right to Information Act 2005	
13	31 March to 05 April	Foreign Exchange Mgt. Act 1999	
14	07 April to 12 April	Foreign Exchange Mgt. Act 1999	
15	14 April to 19 April	Small Scale Industry	
16	21 April to 26 April	Industrial Sickness	
17	28 April to 30 April	Assignment & Test.	

Recommended Books/ E resources/ LMS:

- Campbell, D., Stonehouse, G., & Houston, B. (2002). Business strategy: an introduction.
- Exploring corporate strategy: Text and cases. Pearson education. Kaplan, R. S., & Norton, D. P. (2001).
- Aswathappa K Legal Environment Business Himalya Publication Delhi
- Ghosh Biswanath Economic Environment of Business, Vikas Publication, New Delhi
- "Business Environment and Law" by S. K. Bhatia
- "Business Environment and Strategic Management" by Dr. Rajiv J. K.
- "Business Law and the Regulatory Environment" by Jeffrey A. Helewitz



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Lesson Plan

(Department of Commerce)



Teacher: Mrs Yeshu
Class: M.Com. I
Semester: 2nd
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Financial Management
Course Code: 23MC-204
Credits: 04 (D.S.C)
Internal Assessment Marks: 20
Practical Marks: 00

Course Outcomes:

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

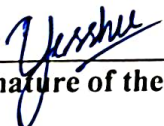
- Understand basic concepts of financial management and their application in investment, financing and dividend decisions.
- Understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximization of wealth of an organization.
- Understand management of working capital and estimate the same for an organization.
- Gain knowledge about capital rationing and Inventory Management

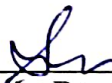
Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Introduction to Financial Management	
2	06 Jan. to 11 Jan.	Financial Planning	
3	13 Jan. to 18 Jan.	Time Value of Money	
4	20 Jan. to 25 Jan.	Capital Budgeting & Analysis	
5	27 Jan. to 01 Feb.	Capital Budgeting & Analysis	
6	03 Feb. to 08 Feb.	Unit Test & Assignment	Assignment

7	10 Feb. to 15 Feb.	Capital Rationing, Inventory Management	
8	17 Feb. to 22 Feb.	Capital Structure	
9	24 Feb. to 01 March	Capital Structure	
10	03 March to 08 March	Cost of Capital	Unit Test
11	17 March to 22 March	Cost of Capital	
12	24 March to 29 March	Dividend Decision	
13	31 March to 05 April	Dividend Decision	
14	07 April to 12 April	Working Capital Management	
15	14 April to 19 April	Working Capital Management	
16	21 April to 26 April	Revision and Queries	
17	28 April to 30 April	Presentations and Test	

Recommended Books/ E resources/ LMS:

- Financial Management: Text Problem and Cases, M.Y. Khan & P.K. Jain, 8th ed., Tata McGraw Hill Publishing Co. Ltd.
- Financial Management: Theory, Concepts and Problems with excel applications and case studies, 6th revised edition Dr. R. S. Rustagi, Taxmann.
- Fundamentals of Financial Management: with Excel application supplement, Surender Singh and Rajeev Kaur, Mayur Paperbacks.
- Fundamentals of Financial Management, J.V. Horne & J.M. Wachowicz, 13th ed. Prentice Hall
- Fundamentals of Financial Management, I.M. Pandey, Theory and Practices, 11th ed., Vikas Publishing House


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Lesson Plan

(Department of Commerce)



Teacher: Mrs. Yeshu
Class: M.Com. II
Semester: 4th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Retail Management
Course Code: Semester: 23 MC404 A-1
Credits: 04 (D.S.E.C)
Internal Assessment Marks: 20
Practical Marks: 00

Course Outcomes:

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


- Gain knowledge of the retail environment, key retail functions, and how they are applied to day-to-day business operations.
- Understand market segmentation, customer behavior analysis, and how to cater to diverse consumer needs.
- Understand key financial concepts such as pricing strategies, cost control, budgeting, and profitability in retail operations.
- Learn strategies for building and maintaining strong customer relationships, loyalty programs, and enhancing customer experience.
- Learn the fundamentals of starting and managing a retail business, including business planning, risk management, and scaling a retail enterprise.


Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Introduction of Retailing and Retailing Mix	
2	06 Jan. to 11 Jan.	Types of Retailer, Retailing Environment	
3	13 Jan. to 18 Jan.	Ethical Issues in Retail	
4	20 Jan. to 25 Jan.	Retail Marketing Segmentation	
5	27 Jan. to 01 Feb.	Retail Marketing Strategies	Assignment
6	03 Feb. to 08 Feb.	Retail Store Location and Site Selection	

7	10 Feb. to 15 Feb.	Retail Store Design and Visual Merchandising	
8	17 Feb. to 22 Feb.	Customer Relationship Management	
9	24 Feb. to 01 March	Retail Merchandising	
10	03 March to 08 March	Methods of Merchandiser Procurement	Unit Test
11	17 March to 22 March	Retail Pricing	
12	24 March to 29 March	Psychological Pricing	
13	31 March to 05 April	Retail Communication Mix	
14	07 April to 12 April	Retail Store Operations	
15	14 April to 19 April	International retailing, Rural Retailing	
16	21 April to 26 April	Franchising in retailing, E- Tailing	
17	28 April to 30 April	Revision & Presentations	

Recommended Books/ E resources/ LMS:

- Retail Management: A Strategic approach by Berman, Barry & Evans Joel R
- Retail Management: A Strategic Approach (Hardcover) by Barry Berman
- Retail Management by ajaj Chetan, Tuli, Rajnish and Srivastava
- Retail Management by Pardhan Swapna
- Retail Management by Levy, Michael & Weit, Barton A
- Retailing Environment And Operations by Newman & Andrew j & Cullen, Peter


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Lesson Plan

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Teacher: Mrs. Yesu
Class: B.Com. II
Semester: II
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Business Statistics
Course Code: 19 BC-404
Credits: 04, C.C.
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes:

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

- Analyze statistical data graphically using frequency distributions and cumulative frequency distributions.
- Analyze statistical data using measures of central tendency, dispersion and location.
- Use the basic probability rules, including additive and multiplicative laws, discrete and continuous probability.
- Understand Binomial, Poisson and Normal Distribution.
- Understand Index Number, Time Series, Correlation and Regression.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Introduction to Statistics	
2	06 Jan. to 11 Jan.	Collection, Classification, Tabulation and Presentation	
3	13 Jan. to 18 Jan.	Central Tendency	
4	20 Jan. to 25 Jan.	Dispersion	
5	27 Jan. to 01 Feb.	Index Number	
6	03 Feb. to 08 Feb.	Index Number	

7	10 Feb. to 15 Feb.	Correlation	
8	17 Feb. to 22 Feb.	Regression	<i>Assignment</i>
9	24 Feb. to 01 March	Regression	
10	03 March to 08 March	Time Series	Test
11	17 March to 22 March	Time Series	
12	24 March to 29 March	Theory of Probability	
13	31 March to 05 April	Theory of Probability	
14	07 April to 12 April	Probability Distribution	
15	14 April to 19 April	Probability Distribution	
16	21 April to 26 April	Revision and Queries	
17	28 April to 30 April	Presentations and Test	

Recommended Books/ E resources/ LMS:

“Statistical Methods for Business and Economics” 1st Edition By Gert Nieuwenhuis

“Business Statistics” by Sultan Chand & Sons

“Business Statistics: A Decision-Making Approach” by David F. Groebner, Patrick W. Shannon, Philip C. Fry, and Kent D. Smith


“Statistics for Business and Economics” by Paul Newbold, William L. Karlin, and Betty Thorne

“Business Statistics: A First Course” by Richard L. Scheaffer, Linda M. Young, and Ruth S. Hogg

“Business Statistics” by S C Sharma Arya Publication

“Introduction to Business Statistics” by Ronald M. Weiers

“Practical Business Statistics” by Andrew F. Siegel


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Lesson Plan

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Teacher: Mrs. Yesu
Class: B Com. II
Semester: II
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Business Ethics
Course Code: 19 BC-406
Credits: 02, C.C
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes:

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

- Understand Ethical Concepts and Frameworks
- Identify Ethical Issues in Business
- Apply Ethical Decision-Making Models, Fostering Ethical Leadership
- Evaluate Business Practices in the Context of Ethical Standards
- Understand Corporate Social Responsibility (CSR)
- Navigating Ethical Challenges in Global Business

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Introduction of Business Ethics	
2	06 Jan. to 11 Jan.	Social Responsibility and Corporate Governance	
3	13 Jan. to 18 Jan.	Emerging B.E Issues and institutionalization	
4	20 Jan. to 25 Jan.	Ethical Decision Making and Leadership	
5	27 Jan. to 01 Feb.	Ethical Decision Making and Leadership	
6	03 Feb. to 08 Feb.	Ethical Culture and organizational Factors	
7	10 Feb. to 15 Feb.	Ethical Culture and organizational Factors	

8	17 Feb. to 22 Feb.	Implementing Business Ethics, Assignment	<i>Assignment</i>
9	24 Feb. to 01 March	Implementing Business Ethics, Assignment	
10	03 March to 08 March	Developing an Effective Ethical Program	Test
11	17 March to 22 March	Developing an Effective Ethical Program	
12	24 March to 29 March	Auditing of Ethical Program, Unit Test	
13	31 March to 05 April	Auditing of Ethical Program, Unit Test	
14	07 April to 12 April	Business Ethics in Global Economy	
15	14 April to 19 April	Business Sustainability and Social Dimensions	
16	21 April to 26 April	Revision and Queries	
17	28 April to 30 April	Presentations and Test	

Recommended Books/ E resources/ LMS:

- "Business Ethics: A Stakeholder and Issues Management Approach" by Joseph A. Schilling
- "Business Ethics: Ethical Decision Making & Cases" by O. C. Ferrell, John Fraedrich, and Linda Ferrell
- "The Business Ethics Workshop" by James Brusseau
- "Business Ethics: Concepts and Cases" by Manuel G. Velasquez
- "Ethical Issues in Business: Indian and Global Perspectives" by P. C. Tripathi
- "Corporate Social Responsibility: A Critical Approach" by Peter J. Fleming and Andrew S. Jones
- "Business Ethics: The Global Text" by Ian Worthington and Chris Britton
- "The Ethics of Management" by La Rue Tone Hosmer
- "Corporate Governance and Business Ethics" by G. S. R. Murthy
- "Business Ethics and CSR: A Philosophical Approach" by Subir Verma

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Lesson Plan

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Teacher: Mrs. Yeshu
Class: B.Com. III
Semester: VI
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Financial Management
Course Code: 19 BC-603
Credits: 04, C.C
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes:

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

- Understand the Fundamentals of Financial Management, Analyze and Interpret Financial Statements
- Understand the Time Value of Money
- Evaluate Investment Projects and Capital Budgeting
- Understand the Cost of Capital and Capital Structure
- Make Financing Decisions, Manage Working Capital, Cash & recievable
- Assess Risk and Return, Apply Financial Planning and Forecasting Techniques

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Introduction of Financial Management	
2	06 Jan. to 11 Jan.	Sources of Finance	
3	13 Jan. to 18 Jan.	Financial Planning	
4	20 Jan. to 25 Jan.	Capitalization	
5	27 Jan. to 01 Feb.	Time Value of Money	
6	03 Feb. to 08 Feb.	Time Value of Money	
7	10 Feb. to 15 Feb.	Cost of Capital, Assignment	

8	17 Feb. to 22 Feb.	Capital Budgeting, Unit Test	<i>Assignment</i>
9	24 Feb. to 01 March	Capital Budgeting, Unit Test	
10	03 March to 08 March	Capital Structure	Test
11	17 March to 22 March	Capital Structure	
12	24 March to 29 March	Dividend Decision	
13	31 March to 05 April	Dividend Decision	
14	07 April to 12 April	Working Capital, Cash & Receivable Management	
15	14 April to 19 April	Working Capital, Cash & Receivable Management	
16	21 April to 26 April	Revision and Queries	
17	28 April to 30 April	Presentations and Test	

Recommended Books/ E resources/ LMS:

"Financial Management: Theory and Practice" by I.M. Pandey

"Financial Management" by Prasanna Chandra

"Financial Management and Policy" by James C. Van Horne and Sanjay D. Joshi

"Financial Management: An Indian Perspective" by P.K. Jain, K. L. Narang, and B. B. Agarwal

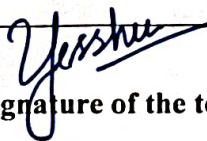
"Principles of Financial Management" by N. P. Agarwal

"Financial Management: Text and Cases" by Dr. S.N. Maheshwari

"Financial Management for Decision Making" by N. H. Natarajan

"Financial Management and Control" by S. K. Bhattacharya

"Corporate Finance and Financial Management" by V. K. Bhalla


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Lesson Plan

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Teacher: Mrs. Yeshu
Class: B.Com. III
Semester: 6th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: GST
Course Code: 19 BC-604
Credits: 04, C.C.
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes:

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

- Gain Knowledge of the GST Law and Framework
- Comprehend the GST Registration Process
- Master the GST Filing Process, **Understand the Concept of GST Taxable Supply**
- Analyze the Concept of Input Tax Credit (ITC)
- Study the GST Returns and Payment Process
- Comprehend GST on E-commerce Transactions
- Understand the GST Rates and Exemptions, Assess the Impact of GST on Businesses
- Understand the Compliance Requirements and Penalties, Refund of GST.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Introduction of GST	
2	06 Jan. to 11 Jan.	Structure Of GST	
3	13 Jan. to 18 Jan.	GST Registration	
4	20 Jan. to 25 Jan.	Principals and Provision of GST	
5	27 Jan. to 01 Feb.	Special Provisions, Assignment	

6	03 Feb. to 08 Feb.	Unit Test & Assignment	
7	10 Feb. to 15 Feb.	E Way Bill And Exempted Goods and Services	
8	17 Feb. to 22 Feb.	E Way Bill And Exempted Goods and Services	<i>Assignment</i>
9	24 Feb. to 01 March	Place of Supply	
10	03 March to 08 March	Rules for Valuation	Test
11	17 March to 22 March	Rules for Valuation	
12	24 March to 29 March	Taxability of reimbursement of expenses	
13	31 March to 05 April	Taxability of reimbursement of expenses	
14	07 April to 12 April	Calculation of GST, Payment of GST, Refund of GST	
15	14 April to 19 April	Calculation of GST, Payment of GST, Refund of GST	
16	21 April to 26 April	Revision and Queries	
17	28 April to 30 April	Presentations and Test	

Recommended Books/ E resources/ LMS:

- "GST Law and Practice" by V.S. Datey
- "GST in India: Law, Practice, and Procedures" by Raj K. Agarwal
- "GST and Customs Law" by Dr. H. C. Mehrotra and Dr. S. P. Goyal
- "GST: A New Horizon for Indian Economy" by N.V. Natarajan
- "GST: Key Concepts and Taxation" by K. K. Verma
- "GST and the Impact on Business in India" by Praveen Sharma
- GST and Income Tax: A Comprehensive Guide" by Dr. S. P. Singh
- GST and Custom Law by Sanjeet Sharma, Shailja.



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Lesson Plan

(Department of Commerce)



Teacher: Mrs. Yesu
Class: B.A I
Semester: 2nd
Maximum Marks: 70
End Term Exam Marks: 50

Course Type & Title: Fundamental of Banking & Insurance
Course Code: 24UN-COM-MDC201
Credits: 03, MDC -2
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes:

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


- Gain knowledge of the structure and functioning of banks, including commercial banks, central banks and cooperative banks.
- understand the principles of banking, the different types of banking products (e.g., savings accounts loans, credit facilities), and how banking operations are conducted.
- Gain an understanding of the various types of insurance (life, health, property, liability) and their role in risk management.
- The course will cover insurance principles, policies, underwriting, claims, and the regulatory environment of insurance companies.
- understand the role of risk in banking and insurance sectors and how financial institutions manage different types of risks such as credit risk, liquidity risk, operational risk, and market risk.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Introduction of Banking	
2	06 Jan. to 11 Jan.	Banking Principles	
3	13 Jan. to 18 Jan.	Classification of Banks	
4	20 Jan. to 25 Jan.	Banking Instruments	
5	27 Jan. to 01 Feb.	Lending Functions of bank	
6	03 Feb. to 08 Feb.	Types of Advances	

7	10 Feb. to 15 Feb.	Utility Services of bank	
8	17 Feb. to 22 Feb.	E-Banking ,Internet banking	<i>Assignment</i>
9	24 Feb. to 01 March	Insurance Concept, Principles	
10	03 March to 08 March	Life Insurance	Test
11	17 March to 22 March	Procedure of taking Life Insurance	
12	24 March to 29 March	General, Insurance	
13	31 March to 05 April	Procedure of taking General, Insurance	
14	07 April to 12 April	Fire Insurance	
15	14 April to 19 April	Marine Insurance	
16	21 April to 26 April	Health Insurance	
17	28 April to 30 April	Revision & Querries	

Recommended Books/ E resources/ LMS:

- "Indian Banking: A Comprehensive Textbook" by S. N. Mitra
- "Fundamentals of Banking and Insurance" by K. N. Bagarath
- "Banking and Insurance" by S. N. Maheshwari
- "Principles and Practice of Banking" by Indian Institute of Banking & Finance (IIBF)
- "Insurance and Risk Management" by P.K. Gupta
- Modern Banking" by P. N. Varshney


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