



## 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: IInd  
Maximum Marks: 100  
End Term Exam Marks: 70

Course Type & Title: CC-1, Financial Accounting-II  
Course Code: 24UN-COM-201  
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 branch account and departmental accounts.
- Prepare the financial statement for hire purchase.
- Prepare accounting statements including reconstitution of partnership firms.
- Apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	14 Jan. to 18 Jan.	Partnership Account: Final Account, adjustment after closing the accounts	<b>Test</b>
2	20 Jan. to 25 Jan.	Fixed and fluctuating capital, goodwill, Joint life policy	
3	27 Jan. to 01 Feb.	Change in profit sharing ratio, reconstitution of partnership	
4	03 Feb. to 08 Feb.	Admission of partner	
5	10 Feb. to 15 Feb.	Admission of partner	
6	17 Feb. to 22 Feb.	Retirement, death of partner	
7	24 Feb. to 01 March	Retirement, death of partner	

8	03 March to 08 March	Dissolution of partnership	
9	17 March to 22 March	Insolvency Account, Statement of affairs and settlement of accounts	
10	24 March to 29 March	Branch Account: Dependent branch, debtors' system, stock and debtor system	
11	31 March to 05 April	Final Accounts, Wholesale branch, foreign branch, Departmental Accounting	
12	07 April to 12 April	Hire Purchases and installment purchase system: Concept and legal provisions regarding hire-purchase contract	<b>Assignment</b>
13	14 April to 19 April	Accounting records for goods of substantial sale value.	
14	21 April to 26 April	Revision Unit I & II	
15	28 April to 30 April	Revision Unit III & IV	

**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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Session: 2024-25

### *Lesson Plan*

*(Department of Commerce)*

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

**Course Type & Title:** CC-6, Principles of Marketing  
**Course Code:** 24UN-COM-203  
**Credits:** 4  
**Internal Assessment Marks:** 30  
**Practical Marks:** NIL

#### Course Outcomes:

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

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyse the consumer behaviour in the present scenario and marketing segmentation.
- Discover the new product development and factors affecting the price of a product in the present context.
- Understand the promotional and distribution strategies along with the recent development in the field of marketing.

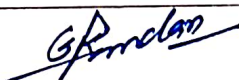
Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	14 Jan. to 18 Jan.	Marketing: Concept, nature, scope and importance, Evolution of marketing, Marketing environment	
2	20 Jan. to 25 Jan.	Marketing intermediaries customers, competitors, Micro environmental factors, Macro environmental, Demographic economic, natural, technological, politico-legal and socio-cultural.	
3	27 Jan. to 01 Feb.	Consumer behaviour: Concept, nature and importance, consumer buying decision process	
4	03 Feb. to 08 Feb.	Factors influencing consumer buying behaviour, Market segmentation: concept, importance and bases	



5	10 Feb. to 15 Feb.	Target market selection, Positioning: Concept, importance and bases.	
6	17 Feb. to 22 Feb.	Product: Concept, Importance and classification, Branding, Packing and Labelling	<b>Assignment</b>
7	24 Feb. to 01 March	Product Life cycle, New product development	<b>Test</b>
8	03 March to 08 March	Pricing: concept, Significance, Price determination, pricing methods, Pricing Policies and strategies.	
9	17 March to 22 March	Promotion: Nature and importance, Advertising, Personal Selling	
10	24 March to 29 March	Sales Promotion, Public Relation, factors affecting promotion mix decisions	
11	31 March to 05 April	Distribution: concept, importance and types of distribution channels	
12	07 April to 12 April	Factors affecting choice of distribution channel	
13	14 April to 19 April	Retailing, Wholesaling, Overview of recent development in marketing	
14	21 April to 26 April	Social Marketing, Online marketing, Direct marketing	
15	28 April to 30 April	Green marketing, Relationship marketing.	

#### Recommended Books/ E resources/ LMS:

- 1. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey, (USA).
- 2. Charatimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.
- 3. Clifton, Davis S., and Fyfie, David E., Project Feasibility Analysis, John Wiley.
- 4. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House
- 5. Rathore, B.S. and Saini, J.S., A Handbook of Entrepreneurship (Ed.), Aapga Publications, Panchkula (Haryana).
- 6. Gupta, C.B. and Srinivasan, P., Entrepreneurship Development, Sultan Chand and Sons, New Delhi.
- 7. Kumar, S.A., Poornima, S.C., Abraham M.K., and Jayashree, K., Entrepreneurship Development, New Age International Publisher, New Delhi.
- 8. Bhandari, P.M., Handbook of Small-Scale Industry.

  
Signature of the teacher concerned

  
Head of the Department



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Session: 2024-25

### Lesson Plan

(Department of Commerce)



Teacher: Mr Sunil Kumar  
Class: B.Com. II  
Semester: IVth  
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	Test
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	
9	24 Feb. to 01 March	Regression	
10	03 March to 08 March	Time Series	
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	<i>Assignment</i>
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

  
Signature of the teacher concerned

  
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Session: 2024-25

### *Lesson Plan*

*(Department of Commerce)*



**Teacher:** Mr. Sunil Fandan  
**Class:** B.Com. III  
**Semester:** 6<sup>th</sup>  
**Maximum Marks:** 100  
**End Term Exam Marks:** 80

**Course Type & Title:** Entrepreneurship and Small Scale Business  
**Course Code:** 19 BC- 407  
**Credits:** 2  
**Internal Assessment Marks:** 20  
**Practical Marks:** 00

#### **Course Outcomes:**

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

- ❖ Understand meaning of entrepreneurship its role
- ❖ Understand Approaches of entrepreneurship, Generating Business Idea
- ❖ Understand Preparation of Business Plan, Presenting Business Plan to Investors
- ❖ Understand Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility, Occupational Mobility, Locational Mobility
- ❖ Understand Contingency Planning

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/Remarks, if any
1	01 Jan. to 04 Jan.	Entrepreneurship: Meaning, Emergence of Entrepreneurship, Knowledge and Skills Requirement, Features of Successful Entrepreneurs	
2	06 Jan. to 11 Jan.	Role of Entrepreneurship in Economic Development, Entrepreneurship Process, Factors Impacting Entrepreneurship	
3	13 Jan. to 18 Jan.	Managerial vs. Entrepreneurial Approach Types of Entrepreneurs, Entrepreneur, Intrapreneur and Professional Manager	
4	20 Jan. to 25 Jan.	Generating Business Idea -Sources of New Ideas,	



5	27 Jan. to 01 Feb.	Methods of Generating Ideas	
6	03 Feb. to 08 Feb.	Creative Problem Solving, Opportunity Recognition, Environmental Scanning	
7	10 Feb. to 15 Feb.	Competitor and Industry Analysis;	
8	17 Feb. to 22 Feb.	Feasibility Study- Market Feasibility, Operational Feasibility, Financial Feasibility.	
9	24 Feb. to 01 March	Preparation of Business Plan	
10	03 March to 08 March	Presenting Business Plan to Investors	
11	17 March to 22 March	Preparing Project Report, Entrepreneurial Plans and Network of Indian Institutions.	
12	24 March to 29 March	Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility, Occupational Mobility, Locational Mobility	
13	31 March to 05 April	Functional Plans: Marketing Plan, Steps in Preparing Marketing Plan	
14	07 April to 12 April	Contingency Planning.	
15	14 April to 19 April	Revision	
16	21 April to 26 April	Revision	
17	28 April to 30 April	Revision	

**Recommended Books/ E resources/ LMS:**

- Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New



Signature of the teacher concerned



Head of the Department





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Session: 2024-25

### *Lesson Plan*

*(Department of Commerce)*

**Teacher:** Mr. Sunil Fandan  
**Class:** M. Com.  
**Semester:** 2<sup>nd</sup>  
**Maximum Marks:** 100  
**End Term Exam Marks:** 80

**Course Type & Title:** Accounting and Auditing  
**Course Code:** 23MC 201  
**Credits:** 2  
**Internal Assessment Marks:** 20  
**Practical Marks:** 00

#### Course Outcomes:

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


- ❖ Understand the conceptual framework of accounting and to develop the knowledge of Various aspects of accounting
- ❖ Know the concept of corporate accounting
- ❖ Study the mechanism of accounting standards and recent changes in accounting area.
- ❖ Verify the accounting and financial records with a view to determining their accuracy and reliability

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	Accounting: Meaning, Scope, Concepts, Principles and Conventions	Test
2	06 Jan. to 11 Jan.	Partnership Accounts: Admission	
3	13 Jan. to 18 Jan.	Retirement and Death of partner	
4	20 Jan. to 25 Jan.	Dissolution and Insolvency of partnership firms	
5	27 Jan. to 01 Feb.	Capital and Revenue: Expenditure and Receipts, Contingent Assets and Liability	
6	03 Feb. to 08 Feb.	Issue of shares	

7	10 Feb. to 15 Feb.	Issue of shares	
8	17 Feb. to 22 Feb.	Liquidation of companies, Acquisition, Merger, Amalgamation, Reconstruction of companies	
9	24 Feb. to 01 March	Holding companies	
10	03 March to 08 March	Human Resources Accounting, Inflation and Environmental Accounting	<b>Assignment</b>
11	17 March to 22 March	Costing for decision-making, Life cycle costing	
12	24 March to 29 March	Target costing, Kaizen costing and JIT, IAS and IFRS	
13	31 March to 05 April	Independent financial audit, Vouching, Verification and valuation of assets and Lib.	
14	07 April to 12 April	Audit of financial statements and audit report, Cost audit	
15	14 April to 19 April	Recent Trends in Auditing, Energy, Management,	
16	21 April to 26 April	Environment, System and Safety audit	
17	28 April to 30 April	Presentation	

**Recommended Books/ E resources/ LMS:**

- Principles of Auditing DinkarPagare, publication S.Chand& Co.
- Dr. S.M. Shukls, Dr. K.L Gupta, Corporate Accounting, Sahitya Bhawan Publication.
- Jain & Narang, Advanced Accountancy II Kalyani Publishers.
- Auditing, Pradeep Kumar, Kalyani Publishers.

  
Signature of the teacher concerned

  
Head of the Department



## SMRJ Government College, Siwani (Bhiwani)

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Session: 2024-25

### *Lesson Plan*

*(Department of Commerce)*



**Teacher:** Mr. Sunil Fandan  
**Class:** M. Com.  
**Semester:** 4<sup>th</sup>  
**Maximum Marks:** 100  
**End Term Exam Marks:** 80

**Course Type & Title:** International Marketing  
**Course Code:** 19MC 405C  
**Credits:** 2  
**Internal Assessment Marks:** 20  
**Practical Marks:** 00

#### **Course Outcomes: At the end of the course students will be able to:**

- ❖ To describe the nature of international marketing and its value for modern business with particular emphasis on the globalization of modern business and external demands for corporate social responsibility and ethical conduct in an international dimension
- ❖ To explain in the basic concepts, principles and practices associated with international marketing management
- ❖ To apply knowledge gained in other courses to the understanding of marketing management in an international setting
- ❖ To get an insight of undertake international and global marketing activities in product, pricing, promotion & distribution

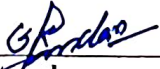
Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01 Jan. to 04 Jan.	International Marketing: Meaning, Scope and Objectives, Challenges and Opportunities in International Marketing	Test
2	06 Jan. to 11 Jan.	Underlying Forces of International Marketing, Strategic Alliances, Direct Investment, Manufacturing and Franchising	
3	13 Jan. to 18 Jan.	Export Marketing: Recent Import Export Policy and Procedure	Assignment
4	20 Jan. to 25 Jan.	Export Incentives: Rules for Successful Exporting, Registration of Exporters, Appointing Overseas Agents Obtaining a License	
5	27 Jan. to 01 Feb.	International Pricing Decisions: Factors Influencing	



		International Pricing Decisions, Uniform v/s Market by Market Pricing	
6	03 Feb. to 08 Feb.	Arranging Finance for Exports, Financial and Fiscal Incentives Provided by the Government	
7	10 Feb. to 15 Feb.	Foreign Exchange Facilities Offered by EXIM Bank and R.B.I.	
8	17 Feb. to 22 Feb.	Introduction Machinery of International Business Disputes, Legal Concepts Relating to International Business	
9	24 Feb. to 01 March	Export Documentation: Various Documents Required for Exporting	
10	03 March to 08 March	Export Support Institution: An Overview, Legal and Ethical Issues in International Marketing	
11	17 March to 22 March	International Marketing Research: Concept of Marketing Research	
12	24 March to 29 March	Need for Marketing Research, Scope of International Marketing Research,	
13	31 March to 05 April	Approach to Marketing Research, Marketing Research Process,	
14	07 April to 12 April	Marketing Surveys, Marketing Information System	
15	14 April to 19 April	Revision Unit 1 <sup>st</sup> & 2 <sup>nd</sup>	
16	21 April to 26 April	Revision Unit 3 <sup>rd</sup> & 4 <sup>th</sup>	
17	28 April to 30 April	Presentation	

**Recommended Books/ E resources/ LMS:**

- Cateora, Philip, Mary Gilley and John Graham, International Marketing, 16th edition, Boston, MA: McGraw Hill.
- Madhurima Lall, Sultan Ahmad, Export Import: Procedure and Documentation, Sultan Chand & Sons.
- Khushpals. Jain, Export Import: Procedure and Documentation, Himalaya Publishing House.
- Ghauri, Pervez and Philip Cateora, International Marketing, 4th edition, McGraw Hill
- Douglas, Susan P., and Craig, C.S., Global Marketing Strategies, McGraw-Hill
- Onkysist, S., and Shaw, J., International Marketing, Routledge.
- Subhash C. Jain, International Marketing, Cengage Learning India Pvt Ltd.
- Czinkota, Michael and Ikka Ronkainen, International Marketing, South- Western
- Johansson, Johny K., Global Marketing: Foreign Entry, Local Marketing & Global Management, International Edition (5th ed.), McGraw Hill

  
Signature of the teacher concerned

  
Head of the Department





SMRJ Government College, Siwani (Bhiwani)  
(Affiliated to Chaudhary Bansi Lal University, Bhiwani)  
**Session: 2024-25**  
**Lesson Plan**  
(Department of Commerce/Management)



Teacher: Mrs. Sunena/ Mr. Sunil *KUMAR*

Course Type & Title: MDC 2, Intro. Of  
Entrepreneurship Development

Class: B.A. I

Course Code: 24UN-BBA-MDC201

Semester: 2nd

Credits: 3

Maximum Marks: 70

Internal Assessment: 20

**Course Outcome:**

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

CO1: Demonstrate an understanding of basic concepts of entrepreneurship.

CO2: Exhibit practical knowledge required for being an entrepreneur.

CO 3: Link entrepreneurship to Economy.

CO4: Understand and apply the process of entrepreneurship.

CO5: Distinguish the pros and cons of various government schemes with reference to a particular business venture.

CO6: Prepare a business plan that can be submitted to investor/lender.

CO7: Appraise a business project.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered
1	14 Jan. to 18 Jan.	Entrepreneurship: Introduction ,Functions
2	20 Jan. to 25 Jan.	Need and importance, features and competencies
3	27 Jan. to 01 Feb.	Role of creativity and innovation in Entrepreneurship <i>TEST.</i>
4	03 Feb. to 08 Feb.	Presentation, Assignment
5	10 Feb. to 15 Feb.	Meaning and objectives of business plan,
6	17 Feb. to 22 Feb.	Advantages and cost of preparing business plan
7	24 Feb. to 01 March	Elements and critical assessment

8	03 March to 08 March	Presentation, U.T.
9	17 March to 22 March	Importance of new venture financing, types of ownership securities
10	24 March to 29 March	Venture capital, types of debt securities,
11	31 March to 05 April	Determining ideal debt equity mix
12	07 April to 12 April	Financial institutions and banks
13	14 April to 19 April	Barriers of Entrepreneurship <i>Assignment</i>
14	21 April to 26 April	Challenges faced by entrepreneurs
15	28 April to 30 April	Case study

**Recommended Books/E-Resources/LMS:**

SUGGESTED READINGS: (Latest Edition)

1. Brace R., and R., Duane Ireland, Entrepreneurship, Pearson Prentice Hall.
2. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.
3. Desai Vasant, Management of Small Scale Industries, Himalaya Publishing House
4. Gupta C.B. & Srinivas, Entrepreneurial Development, Sultan D, Chand & Sons, New Delhi
5. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Book, New Delhi

  
Signature of the teacher concerned

  
Head of the Department