**GOVERNMENT COLLEGE BAROTA GOHANA (SONIPAT)**

**Summary of Lesson Plans of College Faculty for Academic Session 2024 - 2025**

**Name of Assistant/Associate Professor:- Dr. Geeta**

**Class:- B.Com 1st From:- July 2024-Nov 2024**

**Subject:- Financial Accounting Semester:- ODD Semester**

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| **Months** | **Week** | **Topics/ Chapters to be Covered** |
| **JULY** | **4th week** | Meaning, objectives, process, limitations, and basic terms of Accounting |
| **AUGUST** | **1st week** | Generally accepted Accounting Principles Accounting Standard- AS1 |
| **2nd week** | Journalizing, Posting |
| **3rd week** | Preparation of trial balance. |
| **4th week** | Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, |
| **SEPTEMBER** | **1st week** | Methods of recording depreciation– straight line method and diminishing balance method, |
| **2nd week** | Change of method. Accounting Standard 10 |
| **3rd week** | Accounting Error and Their Rectification, Final Accounts with adjustments |
| **4th week** | Final Accounts with adjustments |
| **OCTOBER** | **1st week** | Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting system, |
| **2nd week** | Advantages of Computerised Accounting System, Limitations of  Computerised Accounting System |
| **3rd week** | Sourcing of Accounting Software, Considerations before  Sourcing (choosing) an Accounting Software, |
| **4th week** | Accounting for non-profit organizations |
| **NOVEMBER** | **1st week** | Accounting for non-profit organizations |
| **2nd week** | Presentation and Assignment |
| **3rd week** | Revision |

**GOVERNMENT COLLEGE BAROTA GOHANA (SONIPAT)**

**Summary of Lesson Plans of College Faculty for Academic Session 2024 - 2025**

**Name of Assistant/Associate Professor:- Dr. Geeta**

**Class:- B.Com 2nd From:- July 2024-Nov 2024**

**Subject:- HRM Semester:- ODD Semester**

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| **Months** | **Week** | **Topics/ Chapters to be Covered** |
| **JULY** | **4th week** | Definition, Importance, objectives and scope of Human Resource Management (HRM). |
| **AUGUST** | **1st week** | Function of Human Resource Management: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager in our organization. |
| **2nd week** | Evolution and Growth of Human Recourse Management (HRM) India. |
| **3rd week** | Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment. |
| **4th week** | Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure. |
| **SEPTEMBER** | **1st week** | Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India |
| **2nd week** | Wages: - Meaning, Objective and Theories of wages, Methods of wage Programme: - Time wages and Piece wages methods, Concept of wages: - Fair, Minimum and Living wage, |
| **3rd week** | Factors determining wage Structure of an organization, essentials of satisfactory wage policy. Wage Incentives: - Concept, Need and Importance of Incentives. |
| **4th week** | Special Incentives Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system. |
| **OCTOBER** | **1st week** | Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations. |
| **2nd week** | Participants of Industrial relation and Recruitment of good Industrial relation Programme. |
| **3rd week** | Industrial Unrest: - Meaning, Forms and Causes of industrial disputes |
| **4th week** | Impact of Industrial unrest on the Economy, |
| **NOVEMBER** | **1st week** | Preventive and curative methods and Agencies for Reconciliation of Industrial unrest. |
| **2nd week** | Presentation and Assignment |
| **3rd week** | Revision |

**GOVERNMENT COLLEGE BAROTA GOHANA (SONIPAT)**

**Summary of Lesson Plans of College Faculty for Academic Session 2024 - 2025**

**Name of Assistant/Associate Professor:- Dr. Geeta**

**Class:- B.Com 2nd From:- July 2024-Nov 2024**

**Subject:- Corporate Accounting Semester:- ODD Semester**

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| **Months** | **Week** | **Topics/ Chapters to be Covered** |
| **JULY** | **4th week** | Share Capital: Meaning and types |
| **AUGUST** | **1st week** | Accounting Treatment of issue, |
| **2nd week** | Forfeiture and reissue of Share; Buy- back of equity shares & Sweat shares |
| **3rd week** | Redemption of preference share; Issue of Bonus Share |
| **4th week** | Debenture: Meaning and Types. |
| **SEPTEMBER** | **1st week** | Issue and Redemption of Debentures. |
| **2nd week** | Issue and Redemption of Debentures. |
| **3rd week** | Valuation of Goodwill: Meaning and objectives, determinates and main methods. |
| **4th week** | Valuation of Shares: Meaning, objectives, determinates and main methods. |
| **OCTOBER** | **1st week** | Valuation of Shares: Meaning, objectives, determinates and main methods. |
| **2nd week** | Profit or loss before and after incorporation. |
| **3rd week** | Profit or loss before and after incorporation. |
| **4th week** | Final accounts of companies. |
| **NOVEMBER** | **1st week** | Final accounts of companies. |
| **2nd week** | Presentation and Assignment |
| **3rd week** | Revision |

**GOVERNMENT COLLEGE BAROTA GOHANA (SONIPAT)**

**Summary of Lesson Plans of College Faculty for Academic Session 2024 - 2025**

**Name of Assistant/Associate Professor:- Dr. Geeta**

**Class:- B.Com 3rd From:- July 2024-Nov 2024**

**Subject:- E&SSB Semester:- ODD Semester**

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| **Months** | **Week** | **Topics/ Chapters to be Covered** |
| **JULY** | **4th week** | Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management |
| **AUGUST** | **1st week** | Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. |
| **2nd week** | Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship |
| **3rd week** | Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. |
| **4th week** | Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century. |
| **SEPTEMBER** | **1st week** | The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes.) |
| **2nd week** | Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. |
| **3rd week** | Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. |
| **4th week** | Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. |
| **OCTOBER** | **1st week** | The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth |
| **2nd week** | Issues in small business marketing. The concept and application of product life cycle, advertising & publicity, sales & distribution management. |
| **3rd week** | The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. |
| **4th week** | The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. |
| **NOVEMBER** | **1st week** | National, state level and grass-root level financial and nonfinancial institutions in support of small business development. |
| **2nd week** | Presentation and Assignment |
| **3rd week** | Revision |

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**Summary of Lesson Plans of College Faculty for Academic Session 2024 - 2025**

**Name of Assistant/Associate Professor:- Dr. Geeta**

**Class:- B.Com 3rd From:- July 2024-Nov 2024**

**Subject:- IBE Semester:- ODD Semester**

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| **Months** | **Week** | **Topics/ Chapters to be Covered** |
| **JULY** | **4th week** | Recent global trends in international trade and finance; dimensions and modes of IB barriers to IB |
| **AUGUST** | **1st week** | Structure of IB environment; risk in IB; motives for internationalization of firms; organizational structure for IB; |
| **2nd week** | World trading system and impact of WTO; exchange rate systems; global financial system; |
| **3rd week** | International business information and communication. |
| **4th week** | Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions |
| **SEPTEMBER** | **1st week** | Impact of FDI on home and host countries, Types and motives for foreign collaboration, Control mechanisms in IB |
| **2nd week** | Decisions concerning global manufacturing and material management |
| **3rd week** | Outsourcing factors; managing global supply chains |
| **4th week** | Managing distribution channels; international promotion mix |
| **OCTOBER** | **1st week** | Product and branding decisions and pricing decisions; |
| **2nd week** | counter trade practices; mechanism of international trade transactions |
| **3rd week** | Harmonizing accounting difference across countries; currency translation methods for consolidating financial statements |
| **4th week** | The LESSARD-LORANGE Model; cross cultural challenges in IB; international staffing decisions; |
| **NOVEMBER** | **1st week** | Compensation and performance appraisal of expatriate staff; ethical dilemmas and social responsibility issues |
| **2nd week** | Presentation and Assignment |
| **3rd week** | Revision |