Government college Kheri chopta (Hisar)

Lesson plan

Session 2024-25

Class - B. Com 3rd (5th sem)

Subject- Income Tax- 1

July (22-31)

Basic concept of income tax- Assessee, Person, Income, Agricultural Income, Previous year, Assessment year Gross total income, Total income.

August (01-10)

Advance tax, Tax deduction at source. Distinction between capital and revenue receipts and expenditure.

(12-17)

Residential status and basis of charge; scope of total income. Tax rates.

(19-24)

Income which dose not form of total income.

(26-31)

Tax management; Tax evasion, Avoidance and Tax planning.

September (02-07)

Computation of Income from salary.

(09-14)

Computation of income from House property. (1st minor test).

(16-21)

Profits and gains of business or profession.

(23-30)

Capital gains.

October (01-05)

Income from other sources.

(07-12)

Provisions regarding Clubbing of income.

(14-19)

Set off and carry forward of losses. (2nd minor test)

(21-26)

Deductions from Gross Total Income; Deductions in respect of certain payments.

November (04-09)

Specific deductions in respect of certain Income.

(11-16)

Rebates and Reliefs.

(18-22)

Revision.

Government college Kheri chopta (Hisar)

Lesson plan

Session 2024-25

Class - B. Com 2nd (3rd sem)

Subject- Rural Marketing

July (26-27)

Rural markets; Characteristics and Dimensions. Rural vs. Urban markets. Rural marketing : Definition and revelance.

August (02-03)

Macro and micro environmental factors affecting rural marketing.

(09-10)

Constraints in rural marketing and strategies to overcome.

(16-17)

Rural consumer profile, Rural consumer decision making process.

(23-24)

Factors affecting rural consumer decision making process.

(30-31)

4 A’s of rural marketing; Affordability, availability, awareness and acceptability.

September (06-07)

Segmenting rural markets: Bases and strategies.

(13-14)

Product strategies for rural markets. (1st Minor Test)

(20-21)

Branding and packaging.

(27-28)

Warranties and after sales services.

October (04-05)

Pricing methods and strategies for rural markets.

(11-12)

Promotion strategies; Advertising

(18-19)

Sales promotion . (2nd minor test).

(25-26)

Personal selling for rural markets.

November (01-02)

Traditional and emerging channels of distribution in rural markets.

(08-09)

Marketing of agricultural inputs.

(15-16)

Revision.

Government college Kheri chopta (Hisar)

Lesson plan

Session 2024-25

Class - B. Com 2nd (3rd sem)

Subject- Business statistics- 1

July (22-31)

Introduction to statistics- Development, scope,limitation & importance.

August (01-10)

Collection of data- Primary data vs. Secondary data, methods of collecting primary and secondary data - their advantages and disadvantages.

(12-17)

Classification- Functions, Rules and basis of classification.

(19-24)

Frequency distribution and it's type.

(26-31)

Tabulation- meaning, types parts and requisites of good table.

September (02-07)

Presentation of data through diagrams - general rules, types and choise of diagram. Graphic presentation of data- general rules for graphing, graphs of frequency distribution and histograms.

(09-14)

Concept and measures of central tendency: Mathematical averages. (1st minor test).

(16-21)

Positional averages and partition values.

(23-30)

Measures of dispersion- Absolute and relative measures of dispersion- Range, quartile deviation, Mean deviation.

October (01-05)

Standard deviation and variance.

(07-12)

Measures of skewness- Karl Pearson's , Bowely's and Kelly's coefficient of skewness, coefficient of skewness based on moments.

(14-19)

Correlation- types, methods- Scatter diagram method, Karl Pearson's coefficient of correlation. (2nd minor test)

(21-26)

Standard error of estimate, coefficient of determination.

November (04-09)

Regression- Linear and non liner. Lines of regression.

(11-16)

Coefficient of regression, correlation vs. regression analysis.

(18-22)

Revision.

Government college Kheri chopta (Hisar)

Lesson plan

Session 2024-25

Class - B. Com 1st (sem 1st)

Subject- Fundamental of Management

July (22-31)

Introduction to management: meaning, nature and importance of management. Managerial role and skills.

August (01-03)

Social responsibility of manager,

Challenges before modern manager.

(07-10)

Apporaches to management

(14-17)

Principles of management

(22-24)

Planning: meaning, nature, scope and process of planning.

(29-31)

Types of plans

September (05-07)

Management by objective, Decision making process and techniques.

(12-14)

Organizing: nature and principales. (1st Minor test)

(19-21)

Organizational structure and departmentation.

(26-28)

Authority and responsibilities, span of control, Delegation of authority.

October (03-05)

Centralization and Decentralization

(10-12)

Staffing: meaning, importance and scope. Directing components and principles.

(17-19)

Coordination process and barriers. (2nd minor test)

(24-26)

Principales of business communication. Leadership: Concept and importance.

November (07-09)

Motivation: Nature and importance. Coordination: meaning, importance and principales.

(14-16)

Controlling: nature,types, objective and process.

(21-22)

Characteristics of effective control and techniques of controlling.

Ram Nirash, AP of commerce