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