**LESSON PLAN (Business Regulatory Framework)**

**B.Com. 2nd (3rd Semester), Session 2022-23**

**By: HAKIKAT, Asst. Professor, Govt. College Kosli.**

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| Date |  Particular | Remark |
| (A). August | (1). UNIT 1. Basics of Indian Contract Act  Objective: To teach students about the basic concept of Indian contract act. It includes contract, its elements, different kinds of contract & agreement etc. 1.1. Basics about concept of Indian Contract Act. 1.2. Valid contacts & its elements. 1.3. Different kinds of agreements.* Concept of Indian contract act has to be discussed (Group Discussion) again in class after completion.
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| (B). September1st Week 2nd Week3rd Week4th Week | (2). UNIT 1. Offer & Acceptance and Contractual capacity of parties. Objective: To teach students about the condition related to offer & acceptance of contract. The concept of contractual capacities of parties for contract will also be discussed.  2.1. Condition of offer for contract 2.2. Condition of acceptance of offer for contract. 2.3. Timing when offer & acceptance is considered as complete or abandoned. 2.4. Contractual capacities necessary to make a contract.* Concept of offer, acceptance & contractual capacities of parties has to be discussed (Group discussion) again in brief.

(3). UNIT 1. Other Condition for valid contract Objective: To teach student about different condition which are essential for valid contract in detail such as free consent, lawful consideration etc. It will also discussed that when agreement will be expressly declared as void.  3.1. Free consent of the parties. 3.2. Lawful consideration & objective. 3.3. Condition when agreement will be expressly declared as void.* One test has to be taken from topics as follows valid contract, proposal, and contractual capacities of parties.
* One assignment has to be taken from contractual capacities of parties.
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| (C).October1st Week2nd Week3rd Week4th Week | (4). UNIT 2. Contingent contract & discharge of contract Objective: To teach student about the contingent contract (quasi contract). Different methods of discharge of contract have to be discussed. 4.1. Different condition of contingent contract. 4.2. Methods of discharge of contract. 4.3. Consequences of breach of contract.* Concept of Contingent contract & discharge of contract has to be discussed (Group discussion) again in brief after completion.

(5). UNIT 2. Contract of Indemnity and guarantee: Objective: To teach student about the concept of Indemnity and guarantee, its nature, duties & rights of parties. 5.1. Concept of contract of indemnity. 5.2. Contract of guarantee. 5.3. Duties & rights of the parties.* Concept of Contract of Indemnity and guarantee has to be discussed (Group discussion) again after completion.
* Class Quiz from the second unit topics
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| (D). November1st week2nd Week3rd Week4th Week | (6). UNIT 3. Contract of bailment. Objective: To teach student about the concept of bailment, its nature, duties & rights of parties. 6.1. Concept of bailment. 6.2. Duties and rights of bailor and bailee. 6.3. Termination of bailment* Concept of Contract of bailment has to be discussed (Group discussion) again in class after completion.

(7). UNIT 3. Contract of Pledge Objective: To teach student about the concept of pledge, its nature, duties & rights of parties. 7.1. Essentials of pledge. 7.2. Parties who can pledge. 7.3. Rights and Duties of Pawnor and Pawnee.* After completion, concept of pledge has to be discussed (Group discussion) again in class.
* One test has to be taken from the topic of bailment & pledge.

(8). UNIT 4. Consumer Protection act Objective: To teach student about the features of consumer protection act. Rights of consumer will also be discussed. 8.1. Concept of consumer protection act. 8.2. Salient features of consumer Protection Act. 8.3. Rights of consumers.* Concept of Consumer Protection act has to be revised (Group discussion) in class after completion.

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| (D). December1st Week | (9). UNIT 4. Consumer Protection Machinery Objective: To teach student about the different facilities are available for the protection of rights of consumers. 9.1. Consumer Protection councils. 9.2. Consumer disputes redressal machinery.* In 1st week of December, syllabus will be completed; after that revision has to be done.
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**LESSON PLAN (Business Communication)**

**B.Com. 1st** **(1st Semester), Session 2022-23**

**By: HAKIKAT, Asst. Professor, Govt. College Kosli.**

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| Date |  Particular | Remark |
| (A). August | (1). UNIT 1. Business Communication Basics  Objective: To teach students about basic concepts of Business Communication & rules to make effective communication. 1.1. Basic concept of Business communication. 1.2. Business communication types & process. 1.3. Seven C’s of effective communication.* To again discuss (Group Discussion) about business communication in class after completion of topic.
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| (B). September1st Week 2nd Week3rd Week4th Week | (2). UNIT 1. Communication Barriers & Ethical Communication. Objective: To teach students about barriers of communication & concept of ethical communication. 2.1. Communication Barriers & its types. 2.2. Measures to remove barriers of communication. 2.3. Concept of Ethical communication.* After completion of topic, this has to be briefly discussed (Group Discussion) in class.
* One test has to be taken from the topics of business communication, 7’c of communication, communication barriers.

(3). UNIT 2. Letter Writing & Email Communication. Objective: To teach student that how to write the business letters effectively; and concept of E-mail communication. 3.1. Business letter & its planning. 3.2. Physical appearance, layout, & parts of business letter. 3.3. Concept of email.* Brief discussion on topic after completion.
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| (c). October1st Week2nd Week3rd Week4th Week | (4). UNIT 2. Bad news letter & Persuasive written communication Objective: To teach student about writing the bad news letter and persuasive letter in business context. 4.1. Bad news letter & its planning. 4.2. Parts in a bad news letter.4.3. Persuasive communication & AIDA Formula for effective communication.* Bad news letter & Persuasive communication will be discussed (Group Discussion) again in class after completion.

 (5). UNIT 2. Memo, Notice & Meeting Objective: To teach student about the format & objective of memos & notice. It also includes notice & minutes of meeting. 5.1. Memo, its kinds, benefits etc. 5.2. Concept of notice. 5.3. Agenda & Minutes of meeting.* Class Quiz from the second unit topics.
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| (C).November1st week2nd Week3rd Week4th Week | (6). UNIT 3. Report Writing Objective: To teach student about the types of business report & its structure. Special focus will be given on long and short report. 6.1. Concept of report & its types. 6.2. Concept of short business report. 6.3. Concept of long report & its structure.* Concept of report will be discussed again in class after completion.

(7). UNIT 3. Abstracts, Summaries & Proposals. Objective: To teach student about the concept of abstracts, summaries & Proposals. 7.1. Concept of abstracts & its types. 7.2. Concept of summaries & its categories. 7.3. Concept of proposal, its classification & planning.* After completion, concept of abstracts, summaries & proposals has to be discussed again in class.
* One test has to be taken from the topic of Letter writing & Report writing.

(8). UNIT 4. Reading, Listening, & Note making Objective: To teach student about the concept of reading skill, listening skill, and concept of note making. 8.1. Concept of reading skill. 8.2. Concept of listening, its kinds, effecting factors, rule of listening etc. 8.3. Concept of Note making.* Skills of reading, listening, & note making will be discussed again (Group Discussion) after completion of topic.
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| (D). December1st Week | (9). UNIT 4. Persuasive Speaking & Body Language. Objective: To teach student that how the persuasively speaking & body language or gestures affect the communication.  9.1. Persuasive speaking & its concept. 9.2. Body language or gestures, its nature, importance.* All reading, listening, speaking, & body language will be discussed (Group Discussion) again in class after completion of unit.
* In 1st week of December, syllabus will be completed; after that revision has to be done.
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**LESSON PLAN (IBE)**

**B.Com. 3rd (5th Semester), Session 2022-23**

**By: HAKIKAT, Asst. Professor, Govt. College Kosli.**

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| Date |  Particular | Remark |
| (A). August | (1). UNIT 1. Recent global trends in international trade & finance; Dimensions & mode of IB; structure of IB environment;Risk in IB; motives for internationalization of firmsWorld trading system & impact of WTO. |  |
| (B). September1st Week 2nd Week3rd Week4th Week | UNIT2Exchange rate system; Global finance system;Barrios to IB; International business information & communication. Foreign market entry strategies; countries evaluation & selection;Factors affecting foreign investment decisions; Control mechanisms in IB |  |
| (C). October1st Week2nd Week3rd Week4th Week | UNIT 2impact of FDI on home and host countries; types & motives for foreign collaboration;UNIT 3: Decisions concerning global manufacturing & material management;Outstanding factors; managing global supply chains; product & Branding decisions managing distribution channels;  |  |
| (C).November1st week2nd Week3rd Week4th Week |  UNIT 3:international promotion mix & pricing decisions; counter trade practices;Mechanisms of international trade transactions.UNIT 4: Harmonizing accounting difference across countries;currency transaction methods for consolidating financial statements;  |  |
| (D). December1st Week2nd Week3rd Week | UNIT 4:the LESSARD-LORANGE MODEL;cross cultural challenges in IB;International staffing decisions. Compensation & performance appraisal of expatriate staff;Ethical dilemmas & social responsibilities issues.In 3rd week of December, syllabus will be completed; after that revision has to be done.  |  |

 **LESSON PLAN (Income Tax)**

**B.Com. 3rd (5th Semester), Session 2022-23**

**By: HAKIKAT, Asst. Professor, Govt. College Kosli.**

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| Date |  Particular | Remark |
| (A). August | (1). UNIT 1. Introduction to income tax & Agriculture Income  Objective: To teach students about the basic concept and terms of income tax. It also includes that how the agriculture income is treated in income tax. 1.1. Basic concept of income tax including different income heads. 1.2. Concept of Agriculture Income. 1.3. Treatment of agriculture income in income tax.* Basic concept of income tax will be discussed (Group discussion) again after completion of topic in class.
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| (B). September1st Week 2nd Week3rd Week4th Week | (2). UNIT 1. Residential status & Exempted income Objective: To teach students that how the residential status of Assesses is calculated and calculation of tax liability of different Assesses. Different kinds of exempted income will also be discussed. 2.1. Concept & Calculation of Residential status of different Assesses. 2.2. Tax liability of different Residential status Assesses. 2.3. Agriculture Income 2.4. Income which are exempted from tax.* Topic of residential status & exempted income will be discussed (Group discussion) again after completion.
* One test has to be taken from Concept of income & residential status of assesses.

(3). UNIT 2. Income from salary Objective: To teach student that how the income under the first income head is calculated (income from salary). 3.1. Basic concept of income from salary. 3.2. Different allowances, perquisites, facilities etc. which are included under income from salary. 3.3. Different exemption allowed from different allowances, perquisites etc. * Concept of income from salary has to be discussed (Group discussion) again after completion of the topic.
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| (c). October1st Week2nd Week3rd Week4th Week | (4). UNIT 2. Income from salary (Retirements benefits). Objective: To teach student about how the value of different retirement benefits is calculated under the head income from salary. 4.1. Different retirement benefits such as gratuity, pension etc. 4.2. Calculation of value of retirement benefits.* Whole concept of income from salary will be discussed (Group discussion) in class after completion of topic.

(5). UNIT 2. Income from house property Objective: To teach student about the concept of income from house property and calculation of its value. 5.1. Basics concept of income from house property. 5.2. Calculation of annual value of house. 5.3. Expenses which are reduced from income of house property.* The concept of income from house property has to be discussed (Group discussion) in class after completion of topic.
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| (C).November1st week2nd Week3rd Week4th Week | (6). UNIT 3. Profit & gains from business or profession Objective: To teach student that how the income from business or profession is calculated. It also includes different expenses which are deducted from business or profession income, & those expenses which are not allowed to deduct. 6.1. Concept of income from business or profession. 6.2. Expenses which are deducted from income from business or profession. 6.3. Expenses which are not deducted from business or profession income. 6.4. Treatment of depreciation.* Concept of income from business or profession has to be discussed (Group discussion) again in class after completion.

(7). UNIT 3. Income from Capital Gain Objective: To teach student that how the income from capital gain is calculated. Concept of short term capital gain and long term capital gain will also be discussed. Capital Gain which is exempted from tax also has to be discussed. 7.1. Concept of short term & long term capital gain. 7.2. Calculation of capital gain. 7.3. Capital gain which are exempted from tax.* After completion, concept of capital gain has to be discussed (Group discussion) again in class.
* One text has to be taken from the topic of income from house property.
* One assignment has to be taken from the topic of residual status of assesses.

(8). UNIT 4. Income from other resources & clubbing of income Objective: To teach student that how the income from other resources is calculated. Next, it has to be discussed that when income of one person is clubbed with another person or Assesses. 8.1. Concept of Income from other resources. 8.2. Deduction allowed under the income head, income from other resources. 8.3. Clubbing of Income.* Income from other resources and clubbing of income has to be briefly discussed (Group discussion) again after completion of topic.

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| (D). December1st Week | (9). UNIT 4. Set off & Carry forward of losses, and deduction from income Objective: To teach student that how the losses of different income heads will be set off in current year and how it will be carried in next years. Deductions which are allowed from income will also be discussed. 9.1. Set off of losses. 9.2. Carry forward of losses. 9.3. Deduction allowed from income.* Group discussion will be done on the topic after completion.
* In 1st week of December, syllabus will be completed; after that revision has to be done.
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