

Lesson plan: Entrepreneurship and small scale business

Name of Assistant Professor- Dr. Maninder Kaur Walia

Class- B.com III

January 2025

Week-1: Meaning, Emergence of Entrepreneurship, Knowledge and Skills Requirement, Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development

Week-2: Entrepreneurship Process, Factors Impacting Entrepreneurship, Managerial vs. Entrepreneurial Approach Types of Entrepreneurs

Week-3: Entrepreneur, Intrapreneur and Professional Manager.

Week-4: Generating Business Idea -Sources of New Ideas, Methods of Generating Ideas;

February 2025

Week-1: Creative Problem Solving, Opportunity Recognition, Environmental Scanning

Week-2: Competitor and Industry Analysis

Week-3: Feasibility Study-Market Feasibility, Operational Feasibility, Financial Feasibility.

Week-4: Preparation of Business Plan

March 2025

Week-1: Presenting Business Plan to Investors, Preparing Project Report, Entrepreneurial Plans and Network of Indian Institutions.

Week-2: Holi vacations

Week-3: Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility

Week-4: Occupational Mobility, Locational Mobility.

April 2025

Week-1: Functional Plans: Marketing Plan, Steps in Preparing Marketing Plan, Contingency Planning.

Week-2: Presentations and Discussion

Week-3: Presentations and Discussion

Week-4: Revision and Tests



Lesson Plan: Financial Management

Name of Assistant Professor- Dr. Maninder Kaur Walia
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January 2025

Week-1: Nature, Scope, Objectives of Financial Management, Interface between Finance and Other Business Functions

Week-2: Sources of Finance- on the basis of period, ownership and sources of generation

Week-3: Financial Planning- Objectives, Scope, and Steps in Financial Planning

Week-4: Capitalization- Over & Under: Causes and Remedies

February 2025

Week-1: Time Value of Money- Practical Applications of Compounding and Present Value Techniques

Week-2: Concepts of Cost of Capital, Computation of cost and weighted average cost of capital with numericals

Week-3: CAPM Approach, Agency Costs, Capital Structure Theories- NI, NOI, Traditional and M-M approach

Week-4: capital structure theories continued

March 2025

Week-1: Capital Budgeting-Nature, Process & Importance, Techniques & applications with numericals

Week-2: Numericals (Holi vacations)

Week-3: Dividend Decision-Concept, Significance of Dividend, Factors affecting the dividend decision

Week-4: Dividend decision models- Walter's Model, Gordon's Model and Modigliani Miller Model and their relevance

April 2025

Week-1: Working Capital Management concept, significance, determinants

Week-2: approaches to working capital management Sources of working capital, Cash Management, Receivables Management

Week-3: Presentations and Discussion

Week-4 Presentations and Discussion



Lesson Plan: Tax Procedure and Practices

Name of Assistant Professor- Dr. Maninder Kaur Walia
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January 2025

Week-1: Revision of provisions related to computation of income from salary, income from house property, income from business and profession, income from capital gains, income from other sources and deductions from 80 C to 80 U

Week-2: Computation of total income along with numerical problems

Week-3: Computation of tax liability of individuals with numerical problems

Week-4: Rebate and relief of tax, e-filing of income tax

February 2025

Week-1: Provisions related to Assessment of Hindu Undivided families along with numericals

Week-2: Provisions related to Assessment of Firms along with numericals

Week-3: Provisions related to Assessment of AOP along with numericals

Week-4: Procedure for assessment, Income tax authorities and their powers

March 2025

Week-1: Deduction of Tax at source

Week-2: Advance payment of tax (Holi Vacations)

Week-3: Advance payment of tax (Continued)

Week-4: Recovery and Refund of Tax. Appeals and Revision

April 2025

Week-1: Penalties, Offences and Prosecutions

Week-2: Presentations and Discussion

Week-3: Presentations and Discussion

Week-4: Revision and Tests

