

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2023-24 ( Even)

Name of Assistant Professor: **Dr. JYOTI**

Class: M.Com Final Semester: 4<sup>th</sup> Subject: Corporate Tax Planning and Management

Section A and B

Month	Topic
January	Corporation Tax: Meaning of tax, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, Limitations of tax planning. Tax planning for new business: Tax planning with reference to location, nature
February	Different forms of organization of new business. Tax provisions relating to free trade zones, infrastructure sector, backward areas Tax issues relating to amalgamations: Meaning and types of amalgamation , Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company.
March	Tax planning with reference to amalgamation of companies. Tax Planning and Financial Management Decisions Tax Planning relating to capital structure decisions Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures
April	Tax planning in respect of own or lease. Tax planning regarding Managerial Remuneration. Tax planning and Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Tax planning in respect of Repair replace, Renewal or renovation of an asset, shut down or continue decisions. Tax planning in respect of selling in domestic or foreign market, Tax planning in respect of Tax Incentives to Exporters.

  
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**GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR**  
**Lesson Plan Session- 2023-24 ( Even)**

Name of Assistant Professor: **Dr. JYOTI**

Class: M.Com Final Semester: 4<sup>th</sup> Subject: Human Resource Management  
Section - A

Month	Topic
January	<p>Human Resource Management- An Introduction, Nature, Features, Scope, Objectives and importance of Human Resource Management; Functions of Human Resource Management- Managerial and Operative functions; Qualification and Qualities of Human Resource Manager in an Organisation;</p> <p>Evolution and growth of Human Resource Management in India, Recent Techniques in Human Resource Management (HRM).</p>
February	<p>Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ; Pre-requisites of effective participation, Evaluation of the scheme of W.P.M.</p> <p>Essential features, Functions and progress of Joint Management Councils in India, Causes of failure of Joint Management Councils</p>
March	<p>Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India.</p> <p>Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India</p>
April	<p>Employee Morale: Concept, Nature and significance of morale, Determinants of morale and measurement of morale.</p> <p>Productivity: Concept and significance of productivity, Measurement of Productivity, Factors influencing Industrial productivity, measures to improve productivity and relationship between morale and productivity.</p>

Jyoti

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# GOVT. POST GRADUATE NEHRU COLLEGE JHAJJAR

Lesson Plan Session 2023-24 (Even)

Name of Assistant Professor: Dr. Jyoti

Class: M.Com II

Semester: 4<sup>th</sup>

Subject: International Business Environment

Section- B

Month	Topic
January	<ul style="list-style-type: none"><li>• International Business and Environment: Meaning, Nature, significance, dimensions, types Level of International Business and its Environment;</li><li>• Business Environment and strategic decisions: Geographic, Economic, political, Demographic, Social/Cultural and Regulatory Framework.</li></ul>
February	<ul style="list-style-type: none"><li>• International Economic Cooperation and Agreements; Regional Economic Integration (Trade Blocks); Integration,</li><li>• Customs-Union, European Union, Indo-Eu Trade, Euro, south – south cooperation (SAARC, SAPTA, Indo-Lanka Free Trade Agreements, NAFTA.</li><li>• International commodity Agreements; Generalised and Global systems of Trade Preferences (GSP &amp; GSTP); International Trade and Investment Theories.</li></ul>
March	<ul style="list-style-type: none"><li>• International Economic Institutions: IMF, WB, ADB, UNCTAD, IMODO and WTO Multi-Fibre Arrangement (MFA);</li><li>• International Trade and Payments (Protectionism, Barriers: Tariff &amp; Non-Tariff); State-Trading,</li><li>• Foreign-Trade Policy; Global Sourcing, BOPs, BOT and Indian scene.</li></ul>
April	<ul style="list-style-type: none"><li>• Foreign Exchange Market: Types of Exchange Rates, Participation in Foreign Exchange Market, types of foreign Exchange Market, ER Quotas. Determination of Foreign Exchange Rates;</li><li>• Futures, Options and Swap-Operations, Arbitrage, convertibility of Rupee. ER- Arrangements in India.</li></ul>

Jyoti

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