


LESSON PLAN 2025-2026

Name-Neetu Kumari (Assistant Professor in Commerce)

Subject: Taxation Law-I

CLASS : B.COM 3rd SEM -5th

Date: August to November	Topic
1 st Week of August	Income Tax: An introduction and Important Definitions
2 nd Week of August	Agriculture Income
3 rd Week of August	Residential status and incidence of Tax Liability
4 th Week of August	Exempted incomes. Income from Salaries (including retirement benefit)
1 st Week of Sept.	Income from Salaries (including retirement benefits)
2 nd Week of Sept.	Income from House property
3 rd Week of Sept.	Income from House property Numericals
4 th Week of Sept.	Profits and Gains from Business or Profession
1 st Week of Oct.	Profits and Gains from Business or Profession Numericals
2 nd Week of Oct.	Depreciation
3 rd Week of Oct.	Capital Gains.
4 th Week of Oct.	Income from other sources
1 st Week of Nov.	Clubbing of incomes & aggregation of incomes,
2 nd Week of Nov.	Set off and carry forward of losses Assignments
3 rd Week of Nov.	Deductions to be made in computing total income Revision
4 th Week of Nov.	Revision, Test


(Department of Commerce)

LESSON PLAN 2025-2026

Name-Neetu Kumari (Assistant Professor in Commerce)

Subject: **Accounting For Management**

CLASS : B.COM 3rd SEM -5th

Date: August to November	Topic
1 st Week of August	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting,
2 nd Week of August	The Management Accountant, The Controller, The Treasurer, Management Accounting Principles,
3 rd Week of August	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting,
4 th Week of August	Limitations of Management Accounting, Tools of Management
1 st Week of Sept.	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements
2 nd Week of Sept.	Types of financial analysis, steps involved in financial analysis
3 rd Week of Sept.	Techniques of financial analysis.
4 th Week of Sept.	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios,
1 st Week of Oct.	Balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis
2 nd Week of Oct.	Cash Flow Statement : Meaning, objectives, limitations
3 rd Week of Oct.	accounting procedure of Cash Flow Statement
4 th Week of Oct.	Financial planning
1 st Week of Nov.	Capital Budgeting : Meaning, nature, need, importance
2 nd Week of Nov.	appraisal methods, capital rationing
3 rd Week of Nov.	Revision,Test
4 th Week of Nov.	Revision, Assignment

LESSON PLAN 2025-2026

Name-Neetu Kumari (Assistant Professor in Commerce)

Subject: Income Tax Law- 1

CLASS : B.COM 2nd SEM -3rd

Date: August to November	Topic
1 st Week of August	Income Tax: An introduction and Important Definitions
2 nd Week of August	Agriculture Income
3 rd Week of August	Residential status and incidence of Tax Liability
4 th Week of August	Exempted incomes. Income from Salaries (including retirement benefit)
1 st Week of Sept.	Income from Salaries (including retirement benefits)
2 nd Week of Sept.	Income from House property
3 rd Week of Sept.	Income from House property Numericals
4 th Week of Sept.	Profits and Gains from Business or Profession
1 st Week of Oct.	Profits and Gains from Business or Profession Numericals
2 nd Week of Oct.	Depreciation
3 rd Week of Oct.	Capital Gains.
4 th Week of Oct.	Income from other sources
1 st Week of Nov.	Clubbing of incomes & aggregation of incomes,
2 nd Week of Nov.	Set off and carry forward of losses Assignments
3 rd Week of Nov.	Deductions to be made in computing total income Revision
4 th Week of Nov.	Revision, Test



LESSON PLAN 2025-2026

Name-Neetu Kumari (Assistant Professor in Commerce)

Subject: Business Economics

CLASS : B.COM 2nd SEM -3rd

Date: August to November	Topic
1 st Week of August	Business Economics: Meaning, Nature. Scope and managerial implications. Application of Demand.
2 nd Week of August	Supply and Market Mechanism in Business Decisions. Concept and Measurement of Elasticity of Demand (Price. Income and Cross) and their managerial implications.
3 rd Week of August	Law of Supply and Elasticity of Supply
4 th Week of August	Consumer's equilibrium: Cardinal Utility Approach, Ordinal Utility approach.
1 st Week of Sept.	Production function: short and long run-law of variable proportions; Return to factor;
2 nd Week of Sept.	Law of returns to scale; economies and diseconomies of scale
3 rd Week of Sept.	Role of Expansion Path and Returns to Scale in Business Decisions and Strategies.
4 th Week of Sept.	Different Types of Costs in business, Role of Short Run and Long Run Cost Curve (LAC and LMC) in Business Decisions and Strategies
1 st Week of Oct.	Equilibrium of firm under perfect competition in short run and long run;
2 nd Week of Oct.	Monopoly- Equilibrium of firm in short run and long run, price discrimination; Price and output determination under monopolistic competition;
3 rd Week of Oct.	Oligopoly market condition and its features, Non-collusive oligopoly models- Cournot
4 th Week of Oct.	Kinked Demand Curve; Collusive oligopoly models- Cartels, price leaderships.
1 st Week of Nov.	Macro Economics: concept, nature and scope. Circular flow of income (four core sectors).
2 nd Week of Nov.	National income concepts (an overview) GNP, GDP, NNP, NDP. Inflation: types and control; Money supply (monetary aggregates);
3 rd Week of Nov.	Fiscal policy; Monetary policy. Business cycles and their control.
4 th Week of Nov.	Revision, Test

LESSON PLAN 2025-2026

Name-Neetu Kumari (Assistant Professor in Commerce)

Subject: Business Laws

CLASS : B.COM 1st SEM -1st

Date: August to November	Topic
1 st Week of August	The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance,
2 nd Week of August	Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement
3 rd Week of August	Performance of contract; Discharge of contract; Remedies for Breach of contract
4 th Week of August	Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency
1 st Week of Sept.	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties
2 nd Week of Sept.	Transfer of ownership in goods; Performance of the contract of sale;
3 rd Week of Sept.	Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.
4 th Week of Sept.	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability
1 st Week of Oct.	Partnership Act, 2008: concepts, characteristics of LLP;
2 nd Week of Oct.	Incorporation of LLP; LLP agreement
3 rd Week of Oct.	Extent & limitations of Liabilities of LLP and partners.
4 th Week of Oct.	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor
1 st Week of Nov.	Discharge of negotiable Instruments.
2 nd Week of Nov.	Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature;
3 rd Week of Nov.	E -Governance; Attribution of electronic records, duties of subscribers; Penalties and Adjudication offences.
4 th Week of Nov.	Revision, Assignment

Government College for Girls, Unhani

LESSON PLAN 2024-2025

CLASS: B.COM 1st SEM -1st

Subject: Business Management

Name of the Assistant Professor: Dr. Kavita

Duration: July to November	Topic
1 st week of August	Introduction to Management: characteristics and significance, process and functions of management.
2 nd week of August	Management: as science, art and profession; Approaches to management: Classical and neo classical approach.
3 rd week of August	behavioral approach, management science approach, systems approach and contingency approach.
4 th week of August	Emerging management concepts. Managerial Roles and Managerial Skills.
1 st week of September	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives
2 nd week of September	Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal
3 rd week of September	Organizational structure for large scale business organization, virtual organization.
4 th week of September	Revision and Tests
1 st week of October	Staffing: Importance, scope and modes of staffing.
2 nd week of October	Delegation: Advantages, barriers to delegation, guidelines for effective delegation.
3 rd week of October	Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization.
4 th week of October	Diwali Vacations
5 th week of October	Class Tests and Presentations
1 st week of November	Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.
2 nd week of November	Motivation: Objectives and significance; Approaches to motivation;
3 rd week of November	Leadership: Significance and functions; Leadership styles; Approaches to leadership.
4 th week of November	Co- Co-ordination; Need for coordination- Principles and Techniques of co-ordination. Revision for Examination

Government College for Girls, Unhani

LESSON PLAN 2024-2025

CLASS: B.COM 1st SEM -1st

Subject: Financial Accounting

Name of the Assistant Professor: Dr. Kavita

Duration: July to November	Topic
1 st week of August	Financial accounting: Concept, objectives & scope; Accounting as an information system
2 nd week of August	Accounting principles: Concepts and conventions
3 rd week of August	Double entry system
4 th week of August	A brief overview of accounting standards in India
1 st week of September	Journal, Ledger & trial balance
2 nd week of September	Class Tests
3 rd week of September	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves.
4 th week of September	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.
1 st week of October	Accounting for non-profit organizations
2 nd week of October	Consignment accounts: accounting records
3 rd week of October	Normal and abnormal loss; Valuation of unsold stock.
4 th week of October	Diwali Vacations
5 th week of October	Class tests and Presentations
1 st week of November	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch.
2 nd week of November	Final accounts
3 rd week of November	Hire purchase and installment payment system: basic concepts, difference and accounting treatment.
4 th week of November	Revision for Examination.

Kavita

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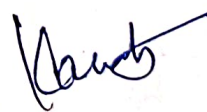
LESSON PLAN 2024-2025

CLASS: B.COM 2nd SEM -3rd

Subject: Corporate Accounting

Name of the Assistant Professor: Dr. Kavita

Duration: July to November	Topic
1 st week of August	Issue of shares: Concept, types.
2 nd week of August	Issue of shares: process and procedure (including insider trading).
3 rd week of August	Transfer of shares; DMAT; Bonus shares.
4 th week of August	Sweat equity shares; Right shares; Buy back of shares.
1 st week of September	Dividend on shares; Redemption of preference shares.
2 nd week of September	Revision and Class Tests
3 rd week of September	Debentures: Concept features and types.
4 th week of September	Provisions related to issue of debentures, utilization of debenture capital.
1 st week of October	Role and status of debenture holders in company, purchase of own debentures.
2 nd week of October	Valuation of debentures: Concept, need.
3 rd week of October	Factors affecting and methods of debenture valuation.
4 th week of October	Diwali Vacations
5 th week of October	Class Tests and Presentations
1 st week of November	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes.
2 nd week of November	Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.
3 rd week of November	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation as per Companies Act,2013
4 th week of November	Revision for Examination



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LESSON PLAN 2024-2025

CLASS: B.COM 2nd SEM -3rd

Subject: Human Resource Management

Name of the Assistant Professor: Dr. Kavita

Duration: July to November	Topic
1 st week of August	An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM).
2 nd week of August	Function of Human Resource Management: - Managerial and Operative Functions.
3 rd week of August	Qualification and Qualities of Human Resource manager in our organization.
4 th week of August	Evolution and Growth of Human Recourse Management (HRM) India. Revision and Tests
1 st week of September	Recruitment Selection and Training Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.
2 nd week of September	Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.
3 rd week of September	Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training,
4 th week of September	Principles of training, Evaluation of training Programme in India.
1 st week of October	Wages: - Meaning, Methods of wage Programme: - Time wages and Piece wages methods.
2 nd week of October	Wage Incentives: - Concept, Need and Importance of Incentives.
3 rd week of October	Special Incentives Profit sharing and Labour Co-Partnership, Non-Monetary Incentives, Essentials of Ideal Incentives system.
4 th week of October	Diwali Vacations
5 th week of October	Class Presentations and Tests
1 st week of November	Industrial Relations and Industrial Unrest Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations.
2 nd week of November	Participants of Industrial relation and Recruitment of good Industrial relation Programme.
3 rd week of November	Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest.
4 th week of November	Revision for Examination.

Kavita

Government College for Girls, Unhani

LESSON PLAN 2024-2025

CLASS: B.COM 3rd SEM -5th

Subject: Cost Accounting

Name of the Assistant Professor: Dr. Kavita

Duration: July to November	Topic
1 st week of August	Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations.
2 nd week of August	Costing; cost accountancy; cost centres and profit centres.
3 rd week of August	Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.
4 th week of August	Material Control: Meaning and objectives of material control, material purchase procedure.
1 st week of September	Revision and Class Presentations.
2 nd week of September	Fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
3 rd week of September	Methods of Valuing Material Issues. Wastage of material – main types.
4 th week of September	Class Tests
1 st week of October	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime.
2 nd week of October	Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.
3 rd week of October	Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.
4 th week of October	Diwali Vacations
5 th week of October	Unit and Output Costing : meaning and objectives .
1 st week of November	Cost sheet – meaning, Performa, types.
2 nd week of November	Preparation of cost sheet; determination of tender price; production account – types.
3 rd week of November	Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.
4 th Week of November	Revision for Examination.

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LESSON PLAN 2024-2025

CLASS: B.COM 3rd SEM -5th

Subject: International Trade

Name of the Assistant Professor: Dr. Kavita

Duration: July to November	Topic
1 st week of August	International Business: - An overview; Domestic business; International Business; Major risks and challenges of International Business
2 nd week of August	International Business Environment – Components and determinants; stages of internationalization of business
3 rd week of August	International business approaches, concept of globalization.
4 th week of August	Modes of entering into international business
1 st week of September	Nature of multinational enterprise and international direct investment
2 nd week of September	Foreign exchange; determination of exchange rate;
3 rd week of September	Balance of payments.
4 th week of September	Class Tests
1 st week of October	Theories of International Trade : Absolute advantage theory; comparative advantage theory; factor proportions theory;
2 nd week of October	Product life cycle theory of trade;
3 rd week of October	Government influence on trade; rationale for government intervention, instruments of trade control;
4 th week of October	Diwali Vacations
5 th Week of October	Role of WTO, IMF and World Bank in International trade.
1 st week of November	Assessing International markets; designing products for foreign markets, branding decisions;
2 nd week of November	International promotions policy;
3 rd week of November	International pricing; international logistics and distribution
4 th week of November	Revision for Examination

Kavita

Government College for Girls, Unhani

LESSON PLAN 2024-2025

CLASS: B.COM 3rd SEM -5th

Subject: Financial Markets Operations

Name of the Assistant Professor: Mrs. Kavita

Duration: July to November	Topic
1 st week of August	Money Market: Indian Money Markets Composition Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market
2 nd week of August	Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements
3 rd week of August	Class Presentations
4 th week of August	Public issue pricing and marketing
1 st week of September	Stock exchange – National Stock Exchange and over the Counter exchangers
2 nd week of September	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions
3 rd week of September	Revision and Tests
4 th week of September	Investors Protection:- Grievances concerning stock exchange and dealings and their removal
1 st week of October	Grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts
2 nd week of October	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers
3 rd week of October	Jobbers, portfolio consultants, institutional investors, depository
4 th week of October	Diwali Vacations
5 th week of October	Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines
1 st week of November	Credit rating – concept, functions, and types
2 nd week of November	Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI
3 rd week of November	Meaning and benefits of mutual funds, types, SEBI guidelines
4 th week of November	Revision and Class Tests

