

Lesson Plan

B. Com I Paper → Pr. & Prac. of Mgmt

Aug. 2025	Introduction to Management : Characteristics and Significance, process and functions of Management; Management : as Science, art and Profession; Approaches to Management : Classical and neo.classical approach, Management Science approach, System approach and Contingency approach ; Emerging management Concepts.
Sep. 2025	Planning: Process and Importance ; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives Organizing ; Principles and benefits of Organizations; Organizational structure : functional, line and staff, Matrix, formal vs. Informal ; Organizational structure for large scale business organization, virtual organization. Assignment 1st
Oct. 2025.	Staffing: Importance, scope and Modes of Staffing: Delegation; Advantages, Barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and Disadvantages ; Factors influencing decentralization : Directing ; Coordination ; Test.
Nov. 2025.	Controlling : Characteristics and process of Control, prerequisites of an effective control system, controlling techniques. Motivation ; Objectives and Significance ; Assignment -2, Test
	Approaches to Motivation ; Leadership : Significance and functions ; Leadership styles ; Approaches to Leadership.

Manisha Dalal

Lesson Plan
M.Com 1st year Paper - Indian Bus. Env't.

Aug
2025

Business environment : Concept, Nature, Importance and types of environment, changing dimensions of business environment: Interaction Matrix of different environment factors; Organisational and Environmental scanning Concept, objectives, process and techniques;

Sep
2025

Economic planning in India: Success and failure. Economic system; salient features of Indian economy, Liberalisation: Privatization; Globalization: Disinvestment in public sector units; NITI Aayog - Concept, significance, objectives and Machinery
Assignment - I, Test

Oct
2025

Business ethics; Corporate governance, social Responsibility of Business; social audit. Fiscal Policy! Monetary policy; Industrial Policy; Industrial licensing policy; EXIM policy; Industrial Sickness!
Assignment - II / Presentation

Nov.
2025

Development and protection of Small - Scale Industries; Technology transfer. The environmental (Protection) Act; Consumer protection Act; Competition Act;

Foreign Exchange Management Act; Intellectual Property Law in India.

Manisha Dalal

FSM

M.Com (P)

Lesson Plan

Aug. (1-31)	Practical: Application of Questionnaire Analysis (Unit) Business Research: Concept, Signification, Categories Basic, applied, Types of Research Analytical applied conceptual empirical, experimental, casual. Approaches to Research Quantitative qualitative, longitudinal, cross sectional method vs methodology Research Problem, Concept, Selection Selection, defining Research questions Formulation of Research Problem, Framing of Research hypothesis development Research Plan
Sep. (1-30)	Practical: Hypothesis testing T-Test, Z-test Square Test. Research Process, Concept, Steps Research design, Concept Significance types - Descriptive explanatory, conclusive experimental, Variable, meaning need, Types measurement scales of measurement, Likert's scale concept types Reliability, Validity concept types, Literature Review, concept, Process types Traditional conceptual narrative systematic critical, Meta Analysis citation Referencing (APA style)
Oct. (1-31)	Practical: Using Statistical Software, Sampling concept, need, Types, characteristics of a good sample popu- lation vs sample types of errors, Data collection and analysis Types, tabulation, approaches, Questionnaire, interview, observation experiment, survey method, case study method, Hypothesis Testing concept, Process, Types of Association t-test z-test (Single two populations and Paired Sample) Test of Association chi Square test ANOVA multiple Regression Analysis Factor analysis Test And Assignment, Presentation
Nov. (1-30)	Practical: Report writing Interpretation of data, Concept and techniques, Report writing Signification, Types of Report, Layout of a good Report, Precautions in Report writing, Writing a Research Proposal Purpose, nature evaluation content. Format - considerations, Presentation Research ethics concept need, Principle, ethical issues in Research.

M.N.

Cost A/c

B.com (V) Sem

Lesson Plan

Unit + Topics

Aug. (1-31)	(I Unit) Cost Accounting Nature, Scope, Principles Function, Method and techniques advantage and Limitation Installation of costing System Role of cost accountant Elements of cost: Cost concepts and classification
Sep (1-30)	(II Unit) Accounting For material and Labour, Material Planning and Purchase, Storage and issue of Material, Pricing of material issues, Material Control, Concept objectives and techniques, Treatment of Material losses, Labour cost, Composition and control Procedure, Concept and treatment of Labour turnover Idle time overtime and Fringe benefits, Method of wage Payment, Time and Piece rate Incentive Schemes
Oct. (1-31)	(III Unit) Overheads, meaning, classification, Allocation, Apportionment and absorption of overheads, Under and over absorption of over heads, Unit costing, Job and Batch costing Test And Assignment
Nov. (1-30)	(IV Unit) method of costing, Contract costing, Process costing (Process losses Joint and by Product) Service costing (only transport) cost control and cost Reduction
	M.N.L.

Lesson Plan (2025-26) I Semester

M.Com I (M24-COM-102)

Financial Management
Dept. of Commerce

Month	Syllabus To be covered
August	Financial Management: Nature, significance, objectives and scope, functions of finance executives in an organization, Time value of Money.
September	Financial forecasting: Concept, benefits and techniques, sources of finance, Financial Planning, Need, importance, process and drafting a financial Plan, cost of Capital, Concept, Significance, Computation of cost of Capital - simple and weighted, Recent developments in financial Management. Class Test & Group Discussions.
October	Capital structure: Concept, determinants and theories, Capital Budgeting decisions, Nature, importance, factors influencing capital expenditure decisions, Evaluation criteria and risk analysis, Capital rationing. Presentations
November	Working Capital Management and Control, Need, types & determinants, assessment of working capital requirements, Management of Cash, Marketable securities, Receivables, Dividend decisions, Concept, types of dividend, dividend policies, determinants of dividend decisions, theories of dividend, dividend practices in India. Assignments & Unit tests as per University schedule. Presentations

[Signature]
04-08-25

Lesson plan (2025-26) III Semester

B.Com II (A & B) B23-COM-302

Income Tax (Law and Accounts) - I
Dept. of Commerce

Month	Syllabus To be covered
August	Income tax: Concepts - Assess. Person, Previous year, assessment year, gross total Income, Total Income, casual Income, virtual digital asset, Role of PAN and Aadhar number in Income Tax, Maximum Marginal Rate of Tax, Alternate Minimum Tax, Agricultural Income, Tax evasion, Tax avoidance, Tax planning and Tax Management.
September	Computation of Incomes based on residential status of Individuals, HUFs, Company and other persons. Determining Incomes Taxable and exempt under the head salaries and Income from house property. Class Test & Group Discussions.
October	Computation of taxable incomes and exemptions under the head profits and gains of Business or Profession (including Depreciation Provisions), Capital Gains. Oral and written class Tests.
November	Income from other sources, clubbing and aggregation of Incomes, Set off and carry forward of Losses, Exempted Incomes. Assignments & Unit Test as Per University schedules.

Dr. Jyoti
04/08/25

Lesson Plan (2025-26) odd semester
~~BBA~~ B.A I (CBC) Business organisation
Dr. Reetu (Assistant Professor)
Department of commerce.

Month	Topic
1 Aug - 5 Aug	Meaning and Importance of Management

Reetu
01/08/25

Lesson Plan (2025-26) Odd Semester
Bcom II (SEC) Computer Added Accountancy
Dr. Reetu (Assistant Professor)
Department of Commerce

<u>Month</u>	<u>Topic</u>
1 Aug - 5 Aug	Accounting process in computerized Accounting.

Reetu
01/08/25

NAME - SAPNA

SUBJECT - COMMERCE

DESIGNATION - EXTENSION LECTURER

CLASS - B.COM Vth Sem.

& Labour

LESSON PLAN (INDUSTRIAL LAW)

Months	Topics to be Covered
August	Labour Laws • Introduction • Article 14 • Article 16 • Article 23 & 24
September	• Code on Wages 2019 • Code on Social Security 2020 • Industrial Relation Code 2020 • Factories Act 1948 • The Contract Labour (Regulation and Abolition) Act 1970 • The Industrial Disputes Act, 1947
October	Law of wages • Payment of wages Act, 1936 • Minimum wages Act, 1948 • Payment of Bonus Act, 1965
November	Law of Social Security • Employees State Insurance Act, 1948 • Employees Provident Fund Act, 1952

Month	Topics to be Covered
November Continues	• The Gratuity Act, 1972 • Overview of Shram Suvidha Portal ESIC Portal, EPFO Portal

Test and Assignments will be
Conducted as per Schedule.

Sapna

NAME - SAPNA

SUBJECT - COMMERCE

DESIGNATION - EXTENSION LECTURER

CLASS - M.Com Previous

LESSON PLAN (RETAILING)

Months	Topics to be Covered
August	Introduction to Retailing
September	Retailer and Wholesaler
October	Types of Retailing
November	Management of Retailing operations

Unit Test and Assignment & Presentations
will be conducted according to schedule

Sapna

Session - 2025-26

Name - Jyoti Rani
Class - B.Com V Sem.
Subject - Corporate Secretarial
Practices

August 2025 :- Company Directors - Appointment, Duties, Role, Directors Report, Director Identification Number (DIN), Types of Directors, Role of CEO, Non-executive Directors, Independent Director Auditor - Appointment, Duties, Rights & Powers, Audit Report.

September 2025 :- Secretarial Duties - Before, During and after Company meeting Types of Company meeting - Statutory meeting Annual General meeting, Extra-ordinary meeting, meeting of boards of directors, meeting Procedure. Notices, agenda, Chairman, Quorum & Proxy - Class meetings, Creditors' meetings, Preparation of Notice and Agenda Papers, Procedure for Passing of Resolutions by Postal Ballot, Voting through electronic means, Conducting a Poll and Adjournment of a meeting.

October 2025 :- Company Reports: Various types of reports Secretarial duties with regard to Payment of dividend, interest, Charges & Penalties, Winding up of a Company - Procedure & Statutory Provisions, Secretarial role in winding up.

Jyoti Rani
04/08/2025

V. 2025 : Dematerialisation: - Need and Importance Secretarial duties, Procedures, Participate Concept, Advantages & Disadvantages, Bombay Stock exchange online trading (BoLT) BOSS, List of securities - Procedure Advantages, Secretarial Duties, Scrips types, Online securities trading Assignment & Unit test will be taken as per University schedule.

Jyoti Rani
04/08/2025

August 2025 - Organizational Behaviour; Concept,
Significance, relationship with other disciplines,
Approaches to organizational behaviour, Challenges,
and Opportunities for organizational behaviour,
Personality: Concept, determinants and theories,
Big five Personality traits, The Myers Briggs
type indicators, Self theory, Personality
traits influencing OB: Psycho-Analytical, Social
learning, Situation strength, traits activation,
other Personality traits influencing OB: Implications
of Personality for managers.

Sep. 2025 - Learning: Concept, Process, Principles:
Theories of Learning: Classical, operant
Conditioning, Social, Cognitive, Learning through
reinforcement, organizational behaviour in learning
organization: Attitude: Concept, Components, for-
mations, Changing of attitude, work related
attitude: Perception: Concept, Process, ~~Process~~
Perceptual selection, Factors influencing Perception,
Perceptual organization and Interpretation,
Perceptual distortion, attribution Process, Implications
of Perception of managers.

Jyoti Rani
04/08/2025

October 2025 - Foundations of group behaviour:

Group dynamics - Concept, Functions,
Types of group, group's dynamics norms,
role, Status, Size of leadership,
Composition Proxemics, Stages of group
development, Group decision making.

Nov. 2025 - Organizational Conflicts: Concept
types and Sources of Conflict, Conflict
Process, Functional and dysfunctional
aspects of Conflicts, Levels of Conflict,
Conflict management and negotiations,
management of change, organizational
development.

Jyoti Rani
04/08/2025

Lesson Plan 2025-26

Name :- Dr. Poonam Chahal

Sub :- Strategic Management

Class :- M. Com (P)

Month	Topics to be covered
August	• Strategy , Strategic Decision making • Strategic Management Process.
September	• Strategic Formulation • Organizational appraisal.
October	• Strategic alternatives. • Strategic choice • Competitive business strategy.
December.	• Strategy Implementation • Strategic issues in technological issues.

Poonam

Lesson Plan - 2025-26

Name : Dr. Poonam Chahal

Subject : Business Law

Subject : Business Law

Month	Topic to be covered
August	• Business Law • Indian Contract Act 1872 • Valid Contract & its Element.
September	• Proposal, Acceptance & Revocation • Contractual Capacity of Parties. • Free Consent of Parties. • Lawful Consideration & Object • Sales of Goods Act, 1930
October	• Indian Partnership Act 1932 • Test & Assignment
November	• Negotiable Instrument Act, 1881

Poonam

Lesson plan 2025-26

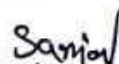
Name of College P.I.G.GCW JIND

Name of Teacher :- Sanjeev

Class :- B.COM IInd 3Rd Sem , Section A and B

Subject :- Business Economics

MONTH	TOPIC	UT and Assignment
August	Nature and scope of business economics, Importance of economics in business decisions. Basic Economic Concepts; Marginal analysis. Nature of demand function: law of demand, shifts in demand curve, factors influencing demand. Elasticity of demand: price, income and cross. Consumer's equilibrium: Cardinal Utility Approach, Ordinal Utility approach.	According to university schedule
September	Production function: short and long run - law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale; Equilibrium of firm under perfect competition; monopoly - price discrimination, Price and output determination under monopolistic competition; Decisions under monopolistic competition.	
October	Non-collusive oligopoly models- Cournot and Kinked Demand Curve; Collusive oligopoly models – Cartels, price leaderships. Employment theory, classical employment theory; Keynesian theory of employment. Money definition and its functions.	
November	Macro Economics: concept, nature and scope. Circular flow of income (four core sectors). National income concepts (an overview) – GNP, GDP, NNP, NDP. Inflation: types and control; Money supply (monetary aggregates); Fiscal policy; Monetary policy; Business cycles and their control	


Signature:

Sanjeev

P.I.G. Govt. College for Women Jind

LessonPlan2025-26

Name of Teacher:-Rakesh Kumar

Class:-B.COM. & B.A. 3rd. Sem.(SEC)

Subject:- Computer Added Accountancy

MONTH	TOPIC
Aug.2025	Computerized Accounting : Accounting process, Accounting principles and concepts, Computerised Accounting Systems: Basics of Computerised accounting systems - Meaning, Importance; Difference between computerized, accounting and manual accounting, Software programs for computerized accounting
Sept.2025	Factors, affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software. Accounting using Tally: Creation of Company Gateway of Tally Menu Buttons, Features and Continuation ,Accounting Group Ledger, Cost Category, Currency
Oct.2025	Voucher Types and Classes,Accounts Vouchers, Reversing Journal: Memorandum Voucher, Optional Voucher, Post-dated Voucher, Bill wise details, Interest: Money Receipt and Cheques, Debit and Credit Notes Creating and Configuring New Company Accounts: Account masters maintenance, Account vouchers maintenance, inventory master"s maintenance.
Nov.2025	Voucher and Entry in Books of Accounts: Types of vouchers; Selection of voucher type for transactions; Vouchers for income and Expenditure; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque. Multiple Price list Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase & Rejection Voucher; Additional Purchase; Effective Rates Invoice

Vacation as per University Calendar

2Assignments and UnitTest will be taken as per schedule.

Rakesh Kumar
01/08/2025

P.I.G. Govt. College for Women Jind

Lesson Plan 2025-26

Name of Teacher:-Rakesh Kumar

Class:-B.COM.1stSem.Section (A and B)

Subject:-Financial Accounting

MONTH	TOPIC
Aug.2025	Financial accounting: Concept, objectives & scope; Accounting as an information system. Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.
Sept.2025	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments. Accounting for non-profit organizations.
Oct.2025	Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock. Branch accounts: dependent branch, debtor's system, stock and debtor system.
Nov.2025	Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment.

Rakesh Kumar

Vacation as per University Calendar

2 Assignments and Unit Test will be taken as per schedule.

NAME - DEEPA LI

Department - Commerce

Subject! - Banking & Insurance

Month	Particulars
August	Banking - concept, features, function, importance & principle of banking, evolution of banking, Classification of banks, Credit creation, Banking Regulation Act, Major provision, Indian Banking system nationalization of Commercial banks, Reserve Bank of India.
September	Function of RBI, Control of Credit by RBI, Power of RBI, Recent Trend in Indian Banking system, Insurance - concept & need, principle of Insurance, Insurance and economic development, Life & general insurance
October	Growth of life & general insurance in India, Claims Settlement Procedure, Regulatory framework of Insurance, Fire Insurance - concept & principle
November	Fire Insurance Policy, Claims Settlement Procedure Marine Insurance - Policy, & Claims Settlement Procedure, Accident & Motor Insurance, Policy & Claims Settlement Procedure

Deepali

Lesson plan 2025-26

Name of College P.I.G.GCW JIND

Name of Teacher :- Virender Singh

Class :- B.COM 5th Sem

Subject :- Goods and Service Tax

MONTH	TOPIC	UT and Assignment
August	Tax structure in India, Overview of GST Administration of GST.	According to university schedule
september	Taxable Event and Scope of Supply Under GST Levy and Collection of Tax Time of Supply	
October	Small scale persons: Exemption and Composition Scheme Time of Supply Nature of Supplies: Inter state and Intra State Place of Supply Value of Taxable Supply Registration	
November	Tax Invoice, Credit and Credit Notes Return, Assessment and Audit Payment of Tax Offences and Penalties	

Signature:



Virender Singh

Name - KANTA

Dept. - of Commerce 2025-2026 (o.d.d. Sem.)

Subject - Corporate Accounting.

B.com. II A/B

- Aug ->
1. Issue of Shares.
 2. Redemption of Shares.
 3. Buy. back of Shares.

- Sep
1. 4. Demerit and Transfer of Shares
 5. P&L Prior to Incorporation and Subsequent to Incorporation, Underwriting.

Oct -> Amalgamation of Companies
Internal Reconstruction.

Nov. -> ICDS | Final Account. + Test Assign
Will be conducted as per Exam. Schedule.

Kanta
4/8/2025

Business Organisation | MDC

Aug Unit to Sep →. meaning and Importance of Management
Coordination, management theories, management
functional roles. Ethics value oriented Holistic management
learning lessons.

Sep-Oct →. Unit II Organisational objectives setting →
Decision-making. Technique, Planning. Elements
Business Environment. Industry Structure & Structure.

Oct → Unit III Decentralization and Delegation
Factors organisational design. Structures. Traditional
and Modern. formally Inferred organisations.

Nov (Unit IV) Motivation & Controlling
+ Test + Assignment will be conducted as
Per Exam. Schedule.

Yashvi
4/8/2021

SEC → Business Communication →

Aug → Unit-I

Meaning → Process and function: Need and Importance, Medium
Verbal & Non-verbal communication channels: formal, informal
Direction of communication, downward, upward, effective
communication. Techniques of communication Guidelines
for effective listening.

Sep → Unit II

Guidelines for clear writing. Citing methods footnotes
discussion footnotes. Use of library and Internet for collection
& classification.

Oct → Unit III

Need & importance of business letters. office memoranda.
Technology for communication. Effective IT communication
tools. E-mail. etiquettes.

Nov → Unit (IV) Types of reports. formal report components
and Purpose, organizing information.

Writing reports on field work to individuals.

business concerns, Summary annual reports. Purposes
Principles / Drafting minutes. Test + Assigns will
be conducted as per BOM-Schedule.

Kanur
4/8/2016