

Govt. College Sultanpur (Farrukhnagar) Gurugram

Lesson Plan (Odd Semester 2025–26) B. Com 1st Sem

Department: Commerce

Name of Teacher: Dr. Kavita Rani

Subject: CC Financial Accounting

Week	Dates	Topic
1	16–19 July	Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting.
2	21–26 July	Branches of accounting. Bases of accounting; cash basis and accrual basis. The nature of financial accounting principles Basic concepts and conventions: entity. money measurement, going concern, cost, realization, accruals, periodicity, consistency. prudence (conservatism), materiality and full disclosures.
3	28 Jul–2 Aug	Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101.
4	4–9 Aug	International Financial Reporting Standards (IFRS): Need and procedures.
5	11–16 Aug	Capital and Revenue expenditure & receipts,
6	18–23 Aug	from recording of a business transaction to preparation of Trial balance including adjustments.
7	25–30 Aug	Profit and Loss Account and Balance Sheet (Sole Proprietorship only)
8	1–6 Sept	Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items excluding default and repossession,
9	8–13 Sept	Stock and Debtors system.
10	15–20 Sept	Accounting for Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors Method
11	22–27 Sept	Ascertainment of Profit by Stock and Debtors Method.
12	29 Sept–4 Oct	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company: Configure and Features settings: Creating Accounting Ledgers and Groups: Creating Stock Items and Groups; Vouchers Entry: Generating Reports – Cash Book,
13	6–11 Oct	Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet,
14	13–17 Oct	Funds Flow Statement. Cash Flow Statement

15	27–31 Oct	Selecting and shutting a Company: Backup and Restore data of a Company
16	3–8 Nov	Revision of Unit I & II
17	10–15 Nov	Revision of Unit III
18	17–22 Nov	Revision of Unit IV

*Note: The given lesson plan is tentative and subject to change as per the requirement of students.

TEACHING PLAN 2023-24 (ODD SEMESTER)

(w.e.f. 16 JULY 2025 to 23 NOV 2025)

Name: Pooja Kumari

Class: B.COM(PASS)

Subject: Business Environment

Semester: 1st

Department: Commerce

Month	1st Week	2nd Week	3rd Week	4th Week
JULY			Business Environment: Concept, components, importance and significance. Environmental analysis: Techniques, approaches, benefits.	Environmental forecasting: Techniques, benefits and limitations.Economic systems: Capitalism, socialism and mixed economy; Nature of Indian economy.
AUGUST	Social Responsibility of Business: Concept, need, limitations.	Responsibility of business towards different interest groups.	Economic, Industrial & Manufacturing policy: Meaning, need, divisions.	New Economic Policy: Advantages, limitations, achievements & shortcomings. Class Activity: Debate
SEPTEMBER	Industrial Policy &	Foreign trade:	DIWALI BREAK	Export promotion, EPZs, EOUs,

	Licensing: Meaning, importance, NIP 1991 features.	Development, regulation, foreign trade policy.		TPs, SEZs; export & trading houses. Foreign investment: Meaning, types, growth, cross-border M&As.
OCTOBER	Foreign investment in/by Indian companies. Internal Assessment	Multinational Corporations: Meaning, models, role, merits/demerits.	WTO: Meaning, objectives, functions, structure, importance. Class Activity: Mock Debate	IMF: Objectives, functions, success/failure; World Bank: Objectives, functions.
NOVEMBER	Assignments & case study discussions.	Revision and doubt clearing sessions.	Class test & feedback.	.

Govt. College Sultanpur (Farrukhnagar) Gurugram

Lesson Plan (Odd Semester 2025–26) B.Com 1st Sem

Department: Commerce

Name of Teacher: Dr. Priyanka

Subject: Minor Fundamentals of Marketing

Week	Dates	Topic
1	16–19 July	Meaning, concepts and principles of marketing;
2	21–26 July	marketing mix,
3	28 Jul–2 Aug	Analysis of marketing environment
4	4–9 Aug	Market segmentation: concepts and basis of market segmentation;
5	11–16 Aug	understanding consumer behavior
6	18–23 Aug	Product: meaning, product life cycle
7	25–30 Aug	New product development process,
8	1–6 Sept	Pricing objectives, factors affecting pricing
9	8–13 Sept	Pricing strategies.
10	15–20 Sept	Promotion: elements of promotion mix;,,

11	22–27 Sept	Distribution Channel: meaning, types
12	29 Sept–4 Oct	Role and factors affecting choice of distribution channel
13	6–11 Oct	Assignments and Test
14	13–17 Oct	Revision of Unit I
15	27–31 Oct	Revision of Unit II
16	3–8 Nov	Revision of Unit III
17	10–15 Nov	Revision of Unit IV
18	17–22 Nov	Revision & Q.A.

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Govt. College Sultanpur (Farrukhnagar) Gurugram

Lesson Plan (Odd Semester 2025–26) B.Com 1st Sem

Department: Commerce

Name of Teacher: Dr. Kavita Rani

Subject: SEC Entrepreneurial Skills

Week	Dates	Topic
1	16–19 July	Entrepreneurship Development: Concept and Definition, Characteristics of an Entrepreneur,
2	21–26 July	Types of Entrepreneurs, Entrepreneurial Motivation Creating and Managing a New Venture: -Business Idea Generation,
3	28 Jul–2 Aug	Feasibility Study and Business Planning.
4	4–9 Aug	Legal Requirements, Financial Management
5	11–16 Aug	Marketing for Entrepreneurs: -Market Research, Marketing Strategies,
6	18–23 Aug	Sales Techniques Operations Management: Production Planning,
7	25–30 Aug	Quality Management, Supply Chain Management
8	1–6 Sept	Human Resource Management for Small Businesses: Recruitment and Selection,

9	8–13 Sept	Team Building and Leadership, Employee Motivation and Retention
10	15–20 Sept	Financial and Risk Management: -Sources of Finance, Risk Management,
11	22–27 Sept	Budgeting and Financial Planning
12	29 Sept–4 Oct	Innovation and Creativity in Business: Role of Innovation,
13	6–11 Oct	Creative Problem Solving
14	13–17 Oct	Case Studies
15	27–31 Oct	Tests and Assignments
16	3–8 Nov	Revision of Unit I & II
17	10–15 Nov	Revision of Unit III
18	17–22 Nov	Revision of Unit IV

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TEACHING PLAN 2025-26 (ODD SEMESTER)

(w.e.f. 16 JULY 2025 to 23 NOV 2025)

Name: Anupama

Class: B.COM(PASS) 1st Year

Subject: Business Organisation and Management

Semester: 1st

Department: Commerce

Month	1st Week	2nd Week	3rd Week	Income 4th Week
			Unit I: Business- Concept, Objectives, nature and	. Process of setting up of business enterprise, forms of

JULY			Spectrum of business Activities	business enterprise: activities Public, Private and joint sector
AUGUST	Unit II: Functional aspects of Business: starting and operating small venturing enterprise operations	business size and location decisions. Lay Out: Mass production and mass customization	Unit III: Management: Meaning, Concept, Importance and its Objectives	Management Process and its various functions (Planning, Organising, Staffing, Directing and Controlling)
SEPTEMBER	Management: Development of Management thoughts - Classical Approach	., Neo Classical	Modern Approach	Unit IV: Managing functional areas of businesses Marketing, Product and pricing decisions
OCTOBER	Distribution and promotional decisions	financial management and securities markets	Diwali Break	risk management
NOVEMBER	HR strategies for domestic and global businesses.	Revision	Revision	Revision

TEACHING PLAN 2023-24 (ODD SEMESTER)

(w.e.f. 16 JULY 2025 to 23 NOV 2025)

Name: Anupama

Class: B.A 1st Year

Subject: Basics of Commerce

Semester: 1st Department: Commerce

Month	1st Week	2nd Week	3rd Week	4th Week
JULY			Unit I: Foundation of Commerce-Economic and Non Economic Activities and their classifications; Business:- Meaning, Characteristics	Profession: Meaning. Characteristics; Employment: Meaning. Characteristics
AUGUST	Industry, Types of Industry. Commerce, Components of Commerce, Trade, Auxiliaries of Trade.	Unit II: Business Organisation-Sole Proprietorship, Hindu Undivided Family(HUF) Business	Partnership, Meaning of Small-Scale Industry, Role of Small Business in Economic Development Problems of Small Business in India,	Contemporary Business Opportunities:- Network Marketing, Franchising, BPOS.
SEPTEMBER	Unit III: Introduction to E-Commerce- Meaning, Scope, benefits, limitations	Electronic market, traditional retailing and e-retailing, e-services	Diwali Break	security in e-commerce, ethics in e-commerce, cyber crimes.

OCTOBER	Unit IV: E-Commerce Business Models and Applications: B2B model,	B2C model, C2C model, C2B model	G2B model and G2C model.	Application of E-commerce in manufacturing, wholesale
NOVEMBER	retail and service sector.	Revision	Revision	Revision

TEACHING PLAN 2023-24 (ODD SEMESTER)

(w.e.f. 16 JULY 2025 to 23 NOV 2025)

Name: Pooja Kumari

Class: B.COM(PASS) IInd Year

Subject: Quantitative Techniques for Business II

Semester: 3rd

Department: Commerce

Month	1st Week	2nd Week	3rd Week	4th Week
JULY			Linear Programming: Formulation and assumptions of LPP. Graphical method of solution for two-variable problems.	LPP cases: Mixed constraints; no solution, multiple solutions. Unbounded solutions and redundant constraints in LPP.
AUGUST		Index Numbers: Meaning, uses and significance. Construction of index numbers: Aggregative method.	Average of relatives method – simple and weighted.	Tests of adequacy; Construction of Consumer Price Index.
SEPTEMBER	Time Series: Components and classification.	Models: Additive and multiplicative models. Trend analysis using moving average method.	Diwali Break	Fitting linear trend line using least squares method.

OCTOBER	Probability Distribution: Concept and overview.	Binomial distribution: Properties and parameters.	Poisson distribution: Meaning, usage, properties.	Normal distribution: Features and applications.
NOVEMBER	Assignments and practical problems discussion.	Revision of Units I & II and doubt clearing.	Revision of Units III & IV, and class tests.	

Govt. College Sultanpur (Farrukhnagar) Gurugram

Lesson Plan (Odd Semester 2025–26) B.Com 3rd Sem

Department: Commerce

Name of Teacher: Dr. Priyanka

Subject: Minor Working Capital Management

Week	Dates	Topic
1	16–19 July	Introduction- Working Capital Meaning, Importance, components,
2	21–26 July	Factors Influencing working capital requirements, Role of finance manager in working capital,
3	28 Jul–2 Aug	Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance.
4	4–9 Aug	Cash Management- Importance, Factors influencing Cash Balance,
5	11–16 Aug	Determining Optimum Cash Balance, Cash Budgeting,
6	18–23 Aug	Controlling and Monitoring Collection and disbursements.
7	25–30 Aug	Receivables Management- Credit Policy Variables,
8	1–6 Sept	Credit Standards, Credit period,
9	8–13 Sept	Cash discount and Collection efforts, Credit evaluation, Control of receivables.
10	15–20 Sept	Inventory Management- Need for Inventories and Importance of its Management, ,
11	22–27 Sept	Techniques for managing Inventory, Economic Order Quantity (EOQ),
12	29 Sept–4 Oct	Stock level, Analysis of Investment in inventory
13	6–11 Oct	Selective Inventory Control - ABC, VED and FSN Analysis.

14	13–17 Oct	Revision of Unit I
15	27–31 Oct	Revision of Unit II
16	3–8 Nov	Revision of Unit III
17	10–15 Nov	Revision of Unit IV
18	17–22 Nov	Revision & Q.A.

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TEACHING PLAN 2025-26 (ODD SEMESTER)

(w.e.f. 16 JULY 2025 to 23 NOV 2025)

Name: Anupama

Class: B.COM(PASS) second year

Subject: Corporate law

Semester: 3rd

Department: Commerce

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Unit I: Company: Meaning, features, types, lifting of corporate veil, illegal associations., incorporation commencement of business., , ,	Formation of Company: various stages, Promotion-meaning, functions of promoters, legal status of promoters, online registration of a company
	Unit II: Memorandum and	doctrine of indoor	. Issue of share capital-	misleading prospectus and its

AUGUST	Articles of Association: Contents, doctrine of constructive notice	management and doctrine of ultra-virus	meaning, types and contents of prospects	consequences. Book building process, difference between transfer and transmission of shares
SEPTEMBER	Unit II: Paperless trading. Unit III: Shareholders and members of company- difference between shareholder and member	modes of acquiring membership, Rights and duties of members, termination of membership.	Company Management: Directors- types, appointment	remuneration, legal position and removal.
OCTOBER	Unit IV: Meetings of shareholders and Board of Directors: Essentials of a valid meeting	agenda, notice, proxy, voting and minutes of meetings. Types of shareholders meetings.	Diwali Break	Meeting through video conferencing.
NOVEMBER	Winding Up of a company: Meaning, types and consequences of winding up.	Revision	Revision	Revision

Name: Dr. Priyanka Ostwal

Class: B.COM(PASS) 2nd Year

Subject: Corporate Accounting

Semester: 3rd

Department: Commerce

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY				Issue of shares-private placement of shares, public subscription of shares, preliminary exp, Entries of issue of shares, forfeiture of shares-premium & discount, forfeiture in case of over subscription and pro-rata Allotment,
AUGUST	Buy Back of shares, book building, Right share, sweat equity share, Employees stock option plan (ESOP)	Redemption of Debenture: Meaning, sources, SEBI Guidelines, methods of redemption of debentures, entries .	, Redemption of Preference shares: Meaning, Entries & Bonus shares	Issue of Shares: - Definition, characteristics, kinds, types of preference share. Difference between private & public
SEPTEMBE	Issue of Debenture: Meaning, Features, Types, Difference between shares	Reserve & surplus. Explanation of assets, form of statement of profit & loss A/c,	P & L appropriation Statement Entries regarding dividends, Necessary Adjustment. Accounting	UNIT III: Final Accounts: Financial statement form of balance sheet,

R	and Debenture.	dividend profit	treatment of profits prior to incorporation	
OCTOBER	explanation of equity & liabilities,	. UNIT IV: Valuation of Shares: Meaning, Factors, Methods.	Diwali Break	Valuation of Goodwill: Meaning, features, factors and methods.
NOVEMBER	Revision	Revision		

TEACHING PLAN 2023-24 (ODD SEMESTER)

(w.e.f. 16 JULY 2025 to 23 NOV 2025)

Name: Pooja Kumari

Class: B.COM(PASS) FINAL

Subject: Financial Market Operations

Semester: 5th

Department: Commerce

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Money Market: Indian Money Markets Composition and Structure; Acceptance houses, Discount houses and, Call money market	Meaning and benefits of mutual funds, types, SEBI guidelines Recent trends in Indian money market

AUGUST	Capital Market: Security market- New Issue Market	Secondary market	functions and role of stock exchange listing	procedure and legal requirements Public issue pricing and marketing, Assignment
SEPTEMBER	Stock exchange– National Stock Exchange and over the Counter exchangers	SEBI– Introduction, Role, Its powers, Objectives	Scope & Functions.	Investors Protection: - Grievances concerning stock exchange and dealings and their removal;
OCTOBER	grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.	Functionaries on stock exchanges: - Brokers, Sub brokers, Market makers, Jobbers	Diwali Break	Portfolio Consultants, Institutional Investors, Role, Policy measures relating to Development Financial Institution in India.
NOVEMBER	Depository, . Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.	Financial Services:- Merchant Banking– Functions and Roles , SEBI guidelines; credit rating concept, functions, and types	Revision	

TEACHING PLAN 2023-24 (ODD SEMESTER)

(w.e.f. 16 JULY 2025 to 23 NOV 2025)

Name: Dr. Priyanka Ostwal

Class: B.COM(PASS) FINAL

Subject: Taxation Law-I

Semester: 5th

Department: Commerce

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Important Definitions, Residential status	Incidence of Tax Liability.
AUGUST	Income from Salaries (Allowances), Questions	Income from Salaries (Perquisites), Questions	Income from Salaries (Retirement benefits), Questions	Income from Salaries, Questions and Assignment.
SEPTEMBER	Income from House Property Let out House Questions	Income from House Property Self occupied House Questions	Depreciation; Profits and Gains from Business or Profession,	Profits and Gains from Business or Profession,

OCTOBER	Capital Gains, Questions Internal Assessment	Capital Gains, (Exemptions)	Diwali Break	Income from other sources, Agriculture Income, Exempted incomes.
NOVEMBER	Clubbing of incomes & aggregation of incomes, set off and carry forward of losses,	Deductions to be made in computing total income	Revision	

Name: Dr. Priyanka Ostwal

Class: B.Com. (Pass) Final

Subject: International Trade

Semester: 5th

Department: Commerce

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Unit – I <u>International</u> <u>Business</u> :- An overview; Domestic business; International Business;	Major risks and challenges of International Business; International

AUGUST	Business Environment – Components and determinants; stages of internationalization of business;	international business approaches, concept of globalization.	Unit – II Modes of entering into international business	; nature of multinational enterprise and international direct investment
SEPTEMBER	foreign exchange; determination of exchange rate;	Balance of payments.	Unit – III <u>Theories of International Trade</u> : Absolute advantage theory; comparative advantage theory;	factor proportions theory; product life cycle theory of trade; government influence on trade;
OCTOBER	rationale for government intervention, instruments of trade control;	role of WTO, IMF and World Bank in International trade.	Diwali Break	Unit – IV Assessing International markets; designing products for foreign markets branding decisions;
NOVEMBER	International promotions policy; international pricing; international logistics and distribution	Revision	Revision	

TEACHING PLAN 2025-26 (ODD SEMESTER)

(JULY 2023 to NOV 2023)

Name: Anupama

Class: B.COM(PASS) FINAL

Subject: Cost Accounting– I

Semester: 5th

Department: Commerce

Month	1st Week	2nd Week	3rd Week	Income 4th Week
JULY			Cost Accounting: Meaning, Features, Scope, Techniques, Methods Objectives, Importance and Limitations.	Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system Cost: main elements and types. Test
AUGUST	Material Control: Meaning and objectives of material control, material purchase procedure	fixation of inventory levels- reorder level, Minimum level, Maximum level	Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material– main types.	Labour Cost Control : Importance, methods of time keeping and Time Booking;
	Treatment and control of Labour Turnover, Idle Time,	Systems of Wage Payment-Time Wage	Piece Wage System. Incentive Wage plans– Individual plans and group	Overheads : Meaning and Types. Collection. Assignment

SEPTEMBER	Overtime	System,	plans	
OCTOBER	Classification; Allocation, Apportionment and Absorption of Overheads– Main methods.	Unit– IV Unit and output costing : meaning and objectives	cost sheet– meaning, Performa,	types preparation of cost sheet; determination of tender price
NOVEMBER	production account– types.	Reconciliation of cost and financial accounts: Meaning. Objectives and procedure.	Revision	Revision

Govt. College Sultanpur (Farrukhnagar) Gurugram

Lesson Plan (Odd Semester 2025–26) B.Com 5th Sem

Department: Commerce

Name of Teacher: Dr. Priyanka

Subject: Accounting For Management

Week	Dates	Topic
1	16–19 July	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions,
2	21–26 July	Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer,
3	28 Jul–2 Aug	Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting,
4	4–9 Aug	Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.

5	11–16 Aug	Analysis and Interpretation of Financial Statements: meaning and types of financial statements,
6	18–23 Aug	Analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis,
7	25–30 Aug	Techniques of financial analysis. Ratio Analysis: meaning of ratios, classification of ratios,
8	1–6 Sept	Profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
9	8–13 Sept	Cash Flow Statement: Meaning, objectives, limitations and accounting procedure;
10	15–20 Sept	Financial planning
11	22–27 Sept	Capital Budgeting: Meaning, nature, need, importance,
12	29 Sept–4 Oct	Appraisal methods,
13	6–11 Oct	Capital rationing
14	13–17 Oct	Revision of Unit I
15	27–31 Oct	Revision of Unit II
16	3–8 Nov	Revision of Unit III
17	10–15 Nov	Revision of Unit IV
18	17–22 Nov	Revision & Q.A.

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