

Lesson Plan for the session 2025-2026

Dr. Sunita and Dr. Silky Jain
Assistant Professor of Commerce
BCom 2nd Sem

Paper: Digital fluency in Business
Paper Code: 24COM402SE01

Month	Topics
Jan. 2026	Concept of data, information and data processing, Levels or type of information, Uses of information, Business data Processing Cycle. Communication: Basic elements of a Communication System, Forms of Data Transmission, Data transmission speed, Modes of Data Transmission: Analog and Digital data transmissions, Data Transmission Media; Wire-wireless, Microwave, Fiber-optics, Communication Satellites. Computer Network, Advantages of Networking, Types of Computer Networks- LAN, MAN and WAN, Public and Private Network, Network Topologies.
Feb. 2026	E-COMMERCE AND E-PAYMENT SYSTEMS Meaning, Features and Benefits of E-Commerce. E-Commerce VS Traditional Commerce, Need for E-Commerce, Elements and Applications of E-Commerce, Types of E-Commerce System: B2B, B2C, C2C, C2B, B2G and G2C. Meaning of E - Payment System. E - Payment System VS Traditional Payment System. Types of E- Payment Systems - Electronic Clearing Services, Credit and Debit Card Payments, Contactless Cards, Rupay Cards, UPI, RTGS, NEFT, IMPS, E- Money. Benefits and Limitations of E - Payment System, threats and Security Schemes of an electronic Payment Systems.
March 2026	WORKING WITH EXCEL SPREADSHEET Introduction to Spreadsheets- Features-Components of Worksheet, Menu Bars. Working with worksheets-cells-Entering, editing, moving, copying, cutting, pasting, Inserting and deleting of cells, rows and columns, Basic text and cell formatting - Basic arithmetic calculation - Special paste - Freeze pane - Auto completion of series - Sort and filter - Creating and editing charts, Types of Chart, Print the worksheet. Perform calculations by using the SUM function, MIN and MAX functions, COUNT function, AVERAGE function. Perform logical operations by using the IF function, SUMIF function, AVERAGEIF function.
April 2026	PRESENTATION FOR BUSINESS Presentation with Power- Point: Features of Power-point, Creating presentation the easy way, Title Bar, Menu Bar, Toolbars - Creating a New presentation, Opening and Closing

	<p>presentation - Save and Save As - Closing presentation, Print Preview - Printing of presentation and Saving a presentation, Cut, Copy and Paste, Font, Color, Style and Size selection, inserting picture, working with different views, graphics in Power Point, Sound effects and Animations effects.</p>

Lesson Plan for the session 2025-2026

Dr. Sunita

Assistant Professor of Commerce

BCom 2nd Sem

Paper: Business Statistical Applications

Paper Code: 24COM1402DS02

Month	Topics
Jan. 2026	Probability Distribution: Binomial, Poisson &
Feb. 2026	Normal distribution, Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.
March 2026	Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting the trend origin.
April 2026	Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control. Revision

Mrs. Sumit Narwal

Bachelor of Commerce: 2nd Semester

Paper: Advance Financial Accounting

Paper Code: 24COM402DS01

JANUARY	Definition and Features of Partnership Accounts, Partners' Capital and Current Accounts, Profit and Loss Appropriation Account, Treatment of Goodwill in Partnership Accounts, Change in Profit Sharing Ratio, Admission of a Partner, Retirement of a Partner, Death of a Partner.
FEBRUARY	Dissolution of Partnership including Garner vs Murray excluding Gradual Realization, Branch Accounts (including Foreign Branch) and Departmental Accounts.
MARCH	Hire- Purchase and Instalments Excluding Hire Purchase Trading Account, Royalty Accounts
APRIL	Computerized accounting by using TALLY accounting software, Generating Reports by using computerized accounting system- Cash Book; Single column and with Bank Column; Ledger Accounts, Trial Balance, Profit & Loss Account, Balance Sheet. Revision and tests

Govt College Dujana, Jhajjar

Lesson Plan

Name of the Asst Professor: Jitender Singh

Name of Subject: Business Documentation (MDC)

Class: B.A IInd Sem & B.Sc IInd Sem Session: 2025-26

January 2026	• A technical Communication Skill, Meaning of Business Documents, SOPs, KPI, Advantages of Business Documentation, Principles of Business Documentation.
February 2026	Types of Business Documentation, Drafting of Business Documents, Financial Documents, Board Documents, other Important Documents
March 2026	Banking Documents, Mutual Fund and Stock Market Documents Prospectus.
April 2026	Types of Bank Accounts, Bills of Exchange, Promissory Note

Name of Subject: Corporate Accounting-II (DSC)

Class: B.Com 4th Sem

Session: 2025-26

January 2026	External Reconstruction & Internal Reconstruction of Companies.
February 2026	Accounts of Banking Company, Underwriting of Shares and Debentures.
March 2026	Accounts of Electricity Companies, Reporting Standards for Public Sector Undertakings.
April 2026	Liquidation of Companies.

Jitender Singh

Lesson Plan for the session 2025-2026

Dr. Sunita

Assistant Professor of Commerce

Subject: Company Laws

Name of the Course B. Com -4th Sem

Course Code 25COMI404DS02

Month	Topics
January 2026	Company- Meaning and characteristics; feature of company; types of companies, advantages and disadvantages of incorporation; lifting of corporate veil.
Feb 2026	Formation of company: promotion of company; functions of promoter; importance of importer; promoter's remuneration; legal status of promoter; rights of promoter; duties of promoter; liabilities of promoters; pre-incorporation contracts, incorporation and commencement of business. Prospectus- definition; public offer, contents; misleading prospectus and its consequences.
March 2026	Memorandum of Association – Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- vires. Article of Association; constructive notice and doctrine of indoor management.
April 2026	Meeting of company- Essentials of valid meeting; meetings of Shareholder, annual general meeting; Extra-ordinary general meeting; meetings of board of directors; proxy; voting, notice, Agenda and Minutes of meetings. Directors, powers, liabilities, appointment and removal of directors. Revision.

Mrs.Sumit Narwal

CLASS: B.Com -4th

Program Code.:DSC

Subject: Project Management

Sem Course Code :25COMI404DS04

JANUARY	Introduction to Projects: Project management, Project manager and his responsibilities, PM as a profession, selection of a project manager, Fitting projects into the parent Organization project management team, project model, Phases of Project management, Project environment, The 7S of Project management; Project Analysis and Selection: Project Initiation and resource allocation, Market analysis and Demand analysis, Technical Analysis.
FEBRUARY	Project Planning: Time planning, Contents of Project plan, planning process, Work breakdown structure, process mapping; Project Budgeting: Financial Projections, time value of money, cost of capital, Appraisal criteria, Risk analysis in capital investment decisions.
MARCH	Environmental Appraisal of Projects: Meaning of Environment and pollution, Industrial 53 pollution, pollution control standards, Environmental regulations in India, Environmental impact assessment; Social Cost benefit Analysis: The rationale for Social cost benefit analysis, UNIDO approaches for Social Cost benefit analysis, Methods followed by Financial Institutions; Project Scheduling: PERT and CPM networks.
APRIL	Monitoring and Controlling: Plan monitor control cycle, data collection and reporting, Project Control; Evaluation and termination: Evaluation, Project auditing, Project termination. Revision and Tests

Mrs. Sumit Narwal

CLASS: B.Com -4th Sem.

Program Code :DSC

Course Code 25COMI404DS03

Subject: AUDITING

JANUARY	Meaning, Objectives, basic principles and techniques of Auditing, classification of audit. Audit Planning: Internal control, Internal check & Internal audit
FEBRUARY	Audit Procedure: Routine checking, Vouching, Verification, Valuation of Assets including intangible & Liabilities including contingent liability.
MARCH	Audit of Companies: Qualification, Appointment, powers, duties and liabilities of company Auditors Audit committees, Audit of depreciation and reserves. Special points in audit of private sector companies, banking companies and, insurance companies.
APRIL	Audit Report: Qualifications, objectives, contents and types. Investigation: Nature and Objectives. Tax audit, Management audit and Cost audit; Relevant Auditing and Assurance. Revision and Tests

LESSON PLAN (SESSION 2025-26)(EVEN SEMESTER)

NAME: DR. SILKY JAIN

CLASS: B.COM 2ndYEAR (SEM: 4)

SUBJECT: FINACIAL ENGINEERING(Minor Vocational)

JANUARY	Financial engineering– Meaning and need of financial engineering, financial engineering vis- à-vis financial analysis, tools used in financial engineering, growth and need for financial engineering, skill for financial engineering.
FEBRUARY	Emerging instruments – hybrid securities, credit derivatives, option on debt instruments, exotic options,synthetic instruments ,and issues related to accounting treatment of derivatives. Corporate risk management – planning and controlling, reasons for hedging, capital structure and hedging, interest rate risk management.
MARCH	Financial engineering in India – financial derivatives and futures markets, nature ,types, and value drivers of financial instruments and products ,time value of money,required rate of return,valuation: absolute and relative valuation, risk-return,investment horizon,and portfolio considerations.
APRIL	Unit4 Financial engineering process and strategies–asset and liability management, securitization, asset backed securities, mortgage-backed securities ,corporate restructuring, leverage buyouts and management buyouts, value at risk (VaR).

Lesson Plan for the session 2025-2026

Sh. Jitender and Smt. Sumit Narwal
Assistant Professor of Commerce
Subject: GST & Customs Law
B. Com -6th Sem

Month	Topics
Jan. 2026	Introduction:- Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;
Feb 2026	Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors;
March 2026	Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit; Customs Act 1962:
April 2026	Customs duty: Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme.

Lesson Plan for the session 2025-2026

Dr. Sunita

Assistant Professor of Commerce

Subject: Financial Management

Name of the Course B. Com -6th Sem

Month	Topics
Jan. 2026	Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning
Feb. 2026	Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables
March 2026	Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.
April 2026	Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy. Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

LESSON PLAN (SESSION 2025-26)(EVEN SEMESTER)

NAME: SH. JITENDER SINGH

CLASS: B.COM III(SEM: 6)

SUBJECT: TAXATION LAW (CODE: 6.01)

JANUARY	Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filling and Filing of return (ITR – I and II).
FEBRUARY	Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons
MARCH	Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.
APRIL	Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions, Revision & test

Lesson Plan 2025-26 (Even Sem)

Name of the Asst. Professor: Dr.. Silky Jain

Class- B.Compass 6th Sem.

Name of Subject-Cost Accounting

Jan.	
	Introduction of Process Costing , Features , Preparation of process A/C
	Treatment of abnormal gain , opening & closing stock ,joint cost
	Costing of by products ,oil industry, interprocess profit ,practical problems
	Queries, revision ,test
	Contact - Intro , meaning, procedure
Feb.	
	Treatment of plant , W.I.P., profit calculation
	Continued , revision, assignment
	Job Costing, batch Costing , queries
Budgetary control: Intro , meaning, types , precautions	
March	
	Preparation of the different budgets
	Continued , illustrations, queries
	Holi Break
	Zero base budgeting, performance budgeting , responsibility a/c
April	
	Variance analysis: Intro, meaning, types, calculation
	Continued , queries Marginal Costing : Introduction .
	Determination of profit, Margin of safety, break even analysis
	Key factor, queries , revision
	REVISION

LESSON PLAN (SESSION 2025-26)(EVEN SEMESTER)

NAME: MS. SUMIT NARWAL & DR. SILKY JAIN

CLASS: B.COM III(SEM: 6)

SUBJECT: AUDITING

CODE: 6.04

JANUARY	Auditing : Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.
FEBRUARY	Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities
MARCH	Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.
APRIL	Audit Report and Investigation Audit Report : Meaning, objectives, contents and types. Investigation : Meaning, Nature and objectives, Revision

LESSON PLAN (SESSION 2025-26)(EVEN SEMESTER)

NAME: Dr. SILKY JAIN

CLASS: B.COM III(SEM: 6)

SUBJECT: INTERNATIONAL MARKETING

JANUARY	Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment ; Foreign market selection and entry modes
FEBRUARY	Product Planning and Pricing: International product life cycle research and informations; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.
MARCH	International Distribution: Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.
APRIL	Product Promotion: Methods of International product Promotion; challenges in International advertising and media strategy; Web marketing; Organising trade fairs and exhibitions., Revision .