

M.J.GCG PILLU KHERA
Lesson Plan for Session 2025-26
Department of Commerce
Sh. Rajat (Assistant Professor)

Paper – Income Tax B.Com 3rd semester		
Month	Topics covered	Learning outcomes
August 2025	Introduction of income tax act, Important definition and concepts of income tax, Agriculture income	Meaning of Income Tax and History
September 2025	Residence and their tax liability, Non taxable income, Calculation of income from salary, Allowances, Perquisites ASSIGNMENT - I	Residence Status, tax liability, Non taxable income
October 2025	Calculation of gratuity, pension and other retirement benefits, Calculation of income from house property, Calculation of income from business, Calculation of income from profession, TEST	Calculation of gratuity, pension and other retirement benefits and computation of total income under various heads
November-Dec 2025	Calculation of Short term capital gain, Calculation of long term capital gain, Calculation of income from other sources, Tax Planning, Clubbing and aggregation of income, Set off and carry forward of losses ASSIGNMENT – II Revision	Meaning of Short term and long term capital gain, Tax Planning, Clubbing and aggregation of income

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Paper – Financial Accounting		
Month	Topics covered	Learning outcomes
August 2025	Financial accounting -meaning, need, objectives & scope; book-keeping and accounting; branches of accounting;	Basic of accounting, meaning, need, objectives
September 2025	Accounting Principles, concepts and conventions; Accounting cycle , Accounting equation Journal; Rules of journalizing; ledger & Trial balance; test of Accounting Principles, concepts and conventions ASSIGNMENT - I	Accounting Principles- need, objectives, Accounting cycle ,
October, 2025	CAPITAL and Revenue: Concept and classification of income; expenditure; receipt . Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock. TEST Assignment –I on topic Depreciation ,	Types of Errors and Rectification, Capital and Revenue, Depreciation, Meaning and accounting
November ,December 2025	. Accounts of Non-profit Organizations Branch Accounts – Debtors , Stock , Stock and Debtors . Wholesale branch , Final Accounts and Hire Purchase & Instalment System – Basic Concepts and differences REVISION , ASSIGNMENT - II	Final Accounts, Importance and Preparation , Consignment Accounts

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Paper - Fundamentals of Indian Capital Markets		
Month	Topics covered	
August 2025	Capital market: Need and structure; Types of capital market: Primary and secondary market; Functions of primary and secondary market; Financial instruments in Indian capital market.	
September 2025	Regulation of Indian capital market: The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary and secondary market; Investor protection and grievance redressa	
October 2025	Stock Exchanges in India: Origin, role and functions; Listing of Securities: Concept, merits & demerits, listing requirements, procedure	
November- Dec 2025	Depository System in India: Role, function, dematerialisation of securities; Recent trends in Indian capital market	

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Paper - BUSINESS ORGANIZATION

Month	Topics covered	
August 2025	Meaning and importance of management: Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies. Indian Ethos for Management: Value-Oriented Holistic Management; Learning Lessons from Bhagavat Gita and Ramayana.	
September 2025	Organisational objective setting: Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of the business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning..	
October 2025	Decentralization and Delegation: Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations,, interface..	
November 2025	Motivation- meaning, importance and factors affecting motivation; Leadership meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.	

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Lesson Plan for Session 2025-26

Department of Commerce

Sh. Rajat (Assistant Professor)

Paper - Business Law

Month	Topics covered	
August 2025	The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.	
September 2025	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	
October 2025	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.	
November 2025	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.	

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Lesson Plan for Session 2025-26

Department of Commerce

Sh. Sanjeev (Assistant Professor)

B.Com 3rd Sem Business Economics

Month	Topics covered
August 2025	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.
September 2025	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 2025	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-Dec 2025	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.

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Department of Commerce

Sh. Sanjeev (Assistant Professor)

Paper – LEADERSHIP (B.A.3 rd Sem)	
Month	Topics covered
August 2025	Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies.
September 2025	The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.
October, 2025	Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.
November ,December 2025	Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

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Department of Commerce

Sh. Sanjeev (Assistant Professor)

Paper - Principles and Practice of Management (B.Com 1st Sem)

Month	Topics covered	
August 2025	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo 15 classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.	
September 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.	
October 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; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	
November-Dec 2025	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	



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Sh. Sanjeev (Assistant Professor)

Paper - Goods & Services Tax (B.Com Vth Sem)

Month	Topics covered	
August 2025	GST structure, registration and exemptions: Constitutional framework of indirect taxes before GST; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST(SGST,CGST,UTGST& IGST); GST council; GST network; State compensation mechanism, Registration: Nature, persons liable, threshold limit, procedure..	
September 2025	Levy and collection of GST: Taxable event –scope, forms and nature of supply; Time and place of supply, value of supply, exempt supplies, small supplies, zero rated supply; Composition levy Scheme; HSN/SAC classification; Composite and mixed supplies; ECO operators.	
October 2025	Input tax credit & tax invoice: Eligibility conditions, Apportionment of credit, blocked credits; Tax credit in respect of capital goods and in special circumstances, transfer of input credit (input service distribution); Doctrine of unjust enrichment; Reverse charge mechanism; Job work tax invoice; Credit and debit notes; E- Way bills.	
November/Dec 2025	Miscellaneous and special provisions: GST returns – types of returns, monthly returns, annual returns and final return – due dates for filing of returns final assessment; Accounts and audit under GST, payment of tax; Appeals, offences & penalties. V* Practical Exposure to GST: Online GST registration demonstration; Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger; Types of GST returns, Annual Return and Reconciliation Statement, Filing a refund application, Generating E-way bills	

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Sh. Sanjeev (Assistant Professor)

Paper - Corporate Secretarial Practices (B.Com Vth Sem)

Month	Topics covered	
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 Procedures: Notices, agenda, Chairman, Quorum& Proxy – Class Meetings; Creditors' Meetings; Preparation of Notices 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	
November/De 2025	Dematerialisation – Need and Importance, Secretarial Duties, Procedures, Participants, Concept, Advantages & Disadvantages, Bombay Stock Exchange Online Trading (BOLT), BOSS. • Listing of securities – Procedure, Advantages, Secretarial Duties, Scrips – Types, Online securities Trading	

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Lesson Plan (w.e.f. August 2025 to December 2025)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 3rd year (5th Semester)

Paper code:- B23-COM-301

Paper name :- Corporate Accounting-I

Month	Topics covered
August-2025	• Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares;
September 2025	• Redemption of preference shares. • Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; • Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment. • Assignment – 1
October 2025	• Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); • Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.
November 2025	• Overview of income disclosure and computation standards (IDCS); • Final accounts of companies: Concept and preparation. • Assignment – 2
December 2025	• Revision and Test


06/09/25

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 3rd year (5th Semester)

Paper code:- B23-COM-303

Paper name :- Banking and Insurance

Month	Topics covered
August-2025	- Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; - Classifications of banks; Credit creation, - Banking Regulation Act 1949: Major provisions.
September 2025	- Indian Banking System: Features, nationalization of commercial banks and its effects; - Reserve Bank of India – Functions, control of credit by RBI, power of RBI; - Recent trends in Indian banking system. Assignment – 1
October 2025	- Insurance: Concept, need and principles of insurance; - Insurance and economic development; - Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; - Regulatory Framework of Insurance.
November 2025	- Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; - Marine insurance: Marine insurance policy and claims settlement procedures; - Accident and motor insurance: Policy and claims settlement procedures. Assignment – 2
December 2025	Revision and Test

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06/09/25

Lesson Plan (w.e.f. August 2025 to December 2025)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 3rd year (5th Semester)

Paper code:- B23-Com-501

Paper: Cost Accounting

Month	Topics covered
August-2025	Cost Accounting: Nature, scope, principles, functions, methods and techniques, advantages and limitations; Installation of costing System; Role of cost accountant; Elements of cost; Cost concepts and classification.
September 2025	- Accounting for Material and Labour: Material planning and purchasing; 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; - Methods of wage payment: Time and piece rate; Incentive schemes - Assignment – 1
October 2025	- Overheads: Meaning, classification, allocation, apportionment and absorption of overheads; Under and over absorption of overheads. - Unit costing; Job and Batch costing. - Methods of Costing: Contract costing - Class test
November 2025	- Process costing (process losses, joint and byproducts); - Service costing (only transport); - Cost control and Cost Reduction. - Assignment – 2
December 2025	Revision

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Lesson Plan (w.e.f. August 2025 to December 2025)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 3rd year (5th Semester)

Paper code:- B23-Com-503

Paper name :- Industrial and Labour Law

Month	Topics covered
August-2025	- Labour Laws: History, need, purpose, classification of Labour Laws in India, Regulatory framework, fundamental rights and industrial relations, - Article 14: Equality before Law, - Article 16: Equality of Opportunity in public employment, - Article 19(1)(c): Right to association & union, - Article 23 & 24: Right against exploitation, equal pay for equal work; Social security provisions; - New labour codes: Need, objectives, features, proposals, code on wages 2019, code on social security 2020, industrial relation code 2020.
September 2025	- Labour Welfare & Law of Industrial Relations: The Factories Act, 1948: Approval, licensing and registration, health, safety and welfare measures of employees, provisions regarding employment of adults, women and children in factories; - The Contract Labour (Regulation and Abolition) Act, 1970; - The Industrial Disputes Act, 1947: Definitions, authorities, procedure to settle disputes; - Trade Union Act: Provisions, authorities, registration, amalgamation and dissolution. Assignment – 1
October 2025	- Law of Wages: The Payment of Wages Act, 1936: Definitions, methods of computing and fixing wages; - The Minimum Wages Act, 1948; - Payment of Bonus Act, 1965: Definition of accounting year, allocable surplus, available surplus, eligibility and disqualification of bonus, computation of bonus, power of inspectors, penalties and offences
November 2025	- Laws of Social Security: The Employees' State Insurance Act, 1948; - The Employees' Provident Fund Act 1952: Definitions, pension scheme, superannuation, employee pension fund scheme, employee deposit linked insurance scheme, determination and recovery of money due from employer, penalties; - The Gratuity Act, 1972: Objectives, coverage, employer's obligations, benefits; Overview of Sharam Suvidha portal; - ESIC portal; - EPFO Portal. Assignment – 2
December 2025	Revision and Test

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Lesson Plan (w.e.f. August 2025 to December 2025)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.A. 1st year (1st Semester)

Paper Name:- Environmental Studies

Paper code:- B23-VAC-201

Month	Topics covered
August-2025	• Introduction to environmental studies: Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development. • Ecosystems: Definition, structure and function of ecosystem; • Energy flow in an ecosystem: food chains, food webs, • Major ecosystems types: Forest ecosystem, Grassland ecosystem, Desert ecosystem and Aquatic ecosystem (lakes, rivers, oceans).
September 2025	• Natural resources: Renewable and Non- renewable Resources. • Land resources: Land degradation and soil erosion. • Forest resources: Importance of forests, • Deforestation: causes and impacts on environment. • Water resources: Use and over- exploitation of surface and ground water. • Energy resources: Renewable and non- renewable energy sources. • Biodiversity and Conservation: Definition and its types, Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man wild life conflicts, biological invasions; • Assignment – 1
October 2025	• Conservation of biodiversity: In-situ and Ex- situ conservation of biodiversity. • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational values. • Environmental pollution Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution. • Solid waste management: Sources, methods of disposal: Landfill, incineration and composting. • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
November 2025	• Environmental Policies & Practices Environmental laws: Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution) Act, 1981, Water (Prevention and control of Pollution) Act, 1974. • Human health population growth: Impacts on environment, human and welfare. Resettlement and rehabilitation of project affected person. • Disaster management: floods, earthquake, cyclones, landslides drought. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Assignment – 2
December 2025	• Revision and Test

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