

Lesson Plan (w.e.f. January 2026 to May 2026)

Name of Assistant Professor:- Sanjeev kumar

Subject: Commerce

Paper: - Principles of Marketing , B.COM (H SEM)

Month	Topics covered
January- February 2026	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio- cultural.
March 2026	Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection; Positioning: Concept, importance and bases Assignment-1
April 2026	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing methods, pricing policies and strategies. Assignment-2
May 2026	Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing; Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing. Revision

Sanjeev Kumar

Lesson Plan (w.e.f. January 2026 to May 2026)

Name of Assistant Professor:- Sanjeev Kumar

Subject: Commerce

Paper: - Consumer Protection in India , B.COM (IV SEM)

Month	Topics covered
January- February 2026	Conceptual Framework: Concept and evolution of Consumerism, Profile of the consumer, Consumer Dynamics; Concept of Goods and Services; Restrictive and unfair trade practice; An overview of Prevention of Food Adulteration Act; Overview of Competition Act, 2002; Overview of Standards of Weights and Measures Act, 1976; Overview of Essential Commodities Act, 1955; Drugs and Magic Remedies(Objectionable Advertisement) Act, 1954
March 2026	Consumer Education and Organizations: Objectives, purposes and role of consumer organizations; Role of media; Consumer education in India; International consumer organizations; Establishing a consumer organization; Investor Protection Measures of SEBI. Assignment-1
April 2026	The Consumer Protection Act, 2019: Salient features, important terms, consumer rights, consumer responsibilities, consumer and corporate social responsibility; United Nations and the guidelines for consumer protection, Comparison of the COPA, 1986 and 2019. Assignment-2.
May 2026	Redressal mechanism: Guidelines for filing consumer complaints, Grievance redressal mechanism and limitations; Role of Voluntary Consumer Organization (VCOs) in redressal of consumer; Alternative dispute redressal mechanism: National consumer helpline; Complaint to Ombudsman, Arbitration, Median, Conciliation. Revision

Sanjeev Kumar

Lesson Plan (w.e.f. January 2026 to May 2026)

Name of Assistant Professor:- Sanjeev kumar

Subject: Commerce

Paper: - Fundamentals of Banking and Insurance, B.COM (II SEM) MDC

Month	Topics covered
January- February 2026	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks.
March 2026	Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank: Types of Advances: Secured & unsecured, loans- Short, medium and long Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers Assinment-1
April 2026	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life Insurance: Concept, features, 10 importance, and types: procedure of taking life insurance policies, nomination and assignment Assinment-2
May 2026	General insurance: concept, features, importance, and types; Procedure of taking general insurance: An overview of Fire insurance, Marine Insurance, Health Insurance. Revision

Sanjeev

Lesson Plan (w.e.f. January 2026 to May 2026)

Name of Assistant Professor: - Sanjeev kumar

Subject: Commerce

Paper: - BUSINESS STATISTICS, B.COM (VI SEM)

Month	Topics covered
January- February 2026	Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.
March 2026	Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate. Assignment -1
April 2026	Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem. Assignment t-2
May 2026	Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters. Revision

Sanjeev

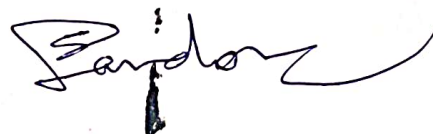
Lesson Plan (w.e.f. January 2026 to May 2026)

Name of Assistant Professor:- Sanjeev kumar

Subject: Commerce

Paper: - Entrepreneurship Development , B.COM (IV SEM)

Month	Topics covered
January- February 2026	Entrepreneurship: Concept, importance, factors influencing entrepreneurship; Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs; Relationship between entrepreneurship and management; Process of entrepreneurship development; Role of Entrepreneurship in economic development; Motivations to become entrepreneur.
March 2026	Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration; MSMEs-As a nascent of Entrepreneurship; Start up and Skill India: Concept, steps and need; Role of modern technology in developing MSME; Role of MSMEs in the economic development. Assignment -1
April 2026	Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation; Contents of business project report; Project Appraisal: Feasibility study- preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirements; Source of finance; Profit and tax planning Assignment t-2
May 2026	Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in entrepreneurship development: Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIEET; State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role. Revision



M.J.GCG PILLU KHERA

Lesson Plan for Session 2025-26(Even Sem)

Department of Commerce

Sh. Rajat (Assistant Professor)

Paper – B23-COM-201 Computerized Accounting System		
Month	Topics covered	Learning outcomes
Jan 2026	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password, Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.	Understand the concept of computerized accounting and be familiar with accounting software.
Feb2026	Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory; Stock items, purchase and sales orders processing, godowns. Assignment-1	Create company ledger, vouchers in accounts software.
Mar 2026	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.	Prepare financial statements in Tally.
April-May 2026	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports. Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally. Assignment-2& Revision	Comply with tax regulations – GST, Income Tax, etc.

Sh. Rajat

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

Paper – B23-COM-402 Income Tax Law-II

Month	Topics covered	Learning outcomes
Jan 2026	Deductions from Gross Total Income: Deductions (including rebates) applicable to individuals, HUF's and Firms u/s 80C to 80D for computation of total income	Understand the deductions from gross total income of individuals, HUF's and firms.
Feb2026	Computation of total income and tax liability of individuals, HUF's (including alternate tax regime) and total income & tax liability of firms: Authorities in income tax administration. Assignment-1	Compute the total income and tax liability of individuals, HUF's and Firms.
Mar 2026	Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax: Recovery and refund of tax.	Understand the filing of returns and working of Income Tax department.
April-May 2026	Assessments, defaults and consequences: Types of Assessments (including e- Assessment), Penalties, offences and Prosecutions, Appeals (including Faceless) and Revisions, Tax Planning and saving techniques. Assignment-2& Revision	Understand the assessments, defaults and consequences.

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M.J.GCG PILLU KHERA

Lesson Plan for Session 2025-26(Even Sem)

Department of Commerce

Sh. Rajat (Assistant Professor)

Paper – B23-COM-605 Advertising and Personal Selling		
Month	Topics covered	Learning outcomes
Jan 2026	Basics of Advertising : Concept and Features, Significance, Classification of Advertising, Integrated Marketing Communication (IMC) - Elements, Behavioural Model (E.K. Strong AID VI), DAGMAR Model (Russell Colley), Hierarchy of Effects (Lavidge and Steiners) / Ad Agency : Various Functional Department, Types, Measures for gaining and reasons for losing clients, Evaluation Criteria for Selecting an Advertising Agency, / Media : New Media Options, Forms of Digital Media, Media Objectives, Criteria for Selecting Suitable Media, Methods of Setting Advertising Budget	Understand the nature and importance of advertising.
Feb2026	Creativity & Research: Developing advertising copy - print, broadcast and digital media, Pre-test and post-test methods. / Society: Socioeconomic contribution and criticisms of advertising, professional courses and careers in the field of advertising / Regulatory framework of advertising: Legal Framework of Advertising, Role of Information and Broadcasting Ministry (IBM), Self-Regulatory Bodies – Advertising Standards Council of India(ASCI) and Indian Broadcasting Foundation(IBF) . Assignment-1	Prepare Ad Copy and media planning.
Mar 2026	Sales planning : Concept, Process, Sales Forecasting - Methods and Limitations / Sales controlling : Concept of Sales Budget and Sales Audit, Sales Quota - Methods and Types, Objectives and Factors Determining and Designing Sales Territory / Recent trends - Importance of Customer Feedback, Sales Management - Data Mining, Role of IT	Comprehend the conceptual framework of personal selling.
April-May 2026	Personal Selling: An overview of personal selling; functions of a sales person, characteristics of a sales person, Sales as a career. Importance and role of Personal Selling, Building trust and Sales Ethics. Assignment-2& Revision	Learn skills to execute various stages of personal selling

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

Paper – B23-VAC-401 FINANCIAL LITERACY

Month	Topics covered	Learning outcomes
Jan 2026	Financial Planning and Financial Products; Introduction to saving; Time value of money, Management of spending and financial discipline	Develop proficiency for personal and family financial planning
Feb2026	Banking products and services; Digitisation of financial transactions; Debit Cards {ATM Cards) and Credit Cards.. Net banking and UPI, digital wallets Security and precautions against Ponzi schemes and online frauds Assignment-1	Apply the concept of investment planning
Mar 2026	Investment opportunity and financial product, Insurance Planning: Life and non-life including medical insurance schemes	Ability to analyse banking and insurance products
April-May 2026	Introduction to basic Tax Structure in India for personal taxation, Aspects of Personal tax planning Exemptions and deductions for individuals e-filing. Assignment-2& Revision	Personal tax planning

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M.J.GCG PILLU KHERA

Lesson Plan for Session 2025-26(Even Sem)

Department of Commerce

Sh. Rajat (Assistant Professor)

Paper – B23-COM-604 Business Environment of Haryana		
Month	Topics covered	Learning outcomes
Jan 2026	Business environment: Concept and types; Haryana economy: Nature, characteristics and problems; Concept of economic development; Haryana economy since its inception: Income, population, health & nutrition and sex ratio.	Understand the economy of Haryana.
Feb2026	Haryana agriculture: Nature, cropping pattern, role of agriculture in Haryana economy, measures for development in agriculture; Crop Insurance: concept and process of MSP determination, FPOs. Assignment-1	Know the problems and challenges of business environment in Haryana.
Mar 2026	Agriculture credit: Agriculture finance- Concept and types; Credit needs of farmers; Sources of credit: Institutional and noninstitutional sources; NABARD; Rural indebtedness: Causes, consequences and debt relief measures.	Learn the various sources of agriculture credit.
April-May 2026	Industrial growth in Haryana: Role of HSIDC, development of Industrial parks, SEZs and industrial corridors in Haryana, Sector wise growth (Automobiles, pharmaceuticals, textiles, IT and agriculture-based industries); Industrial problems and challenges; Industrial financial institutions in Haryana. Assignment-2& Revision	Understand the role of MSMEs and other institutions in the development of economy of Haryana.

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Lesson Plan (w.e.f. 19 January, 2026 to June, 2026)

Name of Assistant Professor:- Dr. Babita Pawar

Class and Semester: B.Com. 1st year (2nd Semester)

Paper Name:- Company Law

Month	Topics covered
January 2026	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa;
February 2026	Incorporation of a company; Legal position of promoters; Pre-incorporation 14 contracts. Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Assignment -1
March 2026	Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus Share capital: Types, issue and allotment of shares; Reduction of share capital;
April 2026	Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.
May 2026	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up. Assignment -2


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Signature

Lesson Plan (w.e.f. 19 January, 2026 to June, 2026)

Name of Assistant Professor:- Dr. Babita Pawar

Class and Semester: B.Com. 2nd year (4th Semester)

Paper Name:- Corporate Accounting

Month	Topics covered
January 2026	Valuation of shares: Concept, need, factors affecting and methods of share valuation;
February 2026	Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation. Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Assignment -1
March 2026	Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation.
April 2026	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies
May 2026	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment Assignment -2


Signature

Lesson Plan (w.e.f. 19 January, 2026 to June, 2026)

Name of Assistant Professor:- Dr. Babita Pawar

Class and Semester: B.Com. 3rd year (6th Semester)

Paper Name:- Auditing

Month	Topics covered
January 2026	Auditing: Concept, nature, objectives, scope, advantages and disadvantages; Types of audit: Internal audit, external audit, proprietary audit and efficiency audit;
February 2026	Audit process; Audit Programme; Audit and book; Audit evidence and working papers; Pre audit preparation; Audit of e-commerce transactions; Difference between audit & investigation. Methods of audit work: Internal checking system, test checking, routine checking, internal control, audit procedure; Assignment -1
March 2026	Vouching: Concept, objectives and importance; Vouching of cash book, purchases book, sales book, bill receivable book and bills payable book. Journal proper and debtor: Creditor ledgers, verification of assets and liabilities; Audit of limited companies;
April 2026	Company Audit: Appointment of auditor, powers, duties and liabilities; Divisible profits and dividend; Auditor's report: Cleaned and qualified report; Process of removing objections. Directions of Comptroller and Auditor general of India;
May 2026	Audit reports: Concept, importance, types; Investigation: Concept, nature, procedure and objectives, investigation and due diligence; Professional ethics of auditing; Concept of CAAT (Computer Assisted Audit techniques). Assignment -2


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Signature

Lesson Plan (w.e.f. 19 January, 2026 to June, 2026)

Name of Assistant Professor:- Dr. Babita Pawar

Class and Semester: B.Com. 3rd year (6th Semester)

Paper Name:- Management Accounting

Month	Topics covered
January 2026	Management Accounting: Concept, nature, scope, functions, techniques and role in decision-making; Comparison between financial accounting, Cost Accounting and Management Accounting;
February 2026	Analysis of Financial Statements: Concept, objectives, types of financial statements analysis; Techniques of Analysis: Comparative Financial Statements, Common-size Statements, Trend analysis. Ratios analysis: liquidity, solvency, profitability and turnover; Assignment -1
March 2026	Fund flow and cash flow statements: Need, objectives and methods of preparation; Budgeting: Concept, objectives, merits and limitations; Essentials of budget administration; Types of Budgets: Functional budgets, Fixed and flexible budgets;
April 2026	Standard costing: Concept of standard cost and standard costing, advantages, limitations and applications; Variance Analysis: Concept, material and labour. Absorption versus variable costing: Concept, important terms, distinctive features and income determination; Cost-Volume-Profit Analysis, Breakeven analysis, Angle of incidence, Margin of safety, determination of cost indifference point;
May 2026	Responsibility accounting: Concept, significance, types of responsibility centers; Divisional performance measurement: Financial and non-financial measures; Transfer pricing; Management reporting: Concept, needs, types and essentials of good report. Assignment -2


Signature

Lesson Plan (w.e.f. 19 January, 2026 to June, 2026)

Name of Assistant Professor:- Dr. Babita Pawar

Class and Semester: B.A./B.Com. 1ST year (2ND Semester)

Paper Name:- Business Communication

Month	Topics covered
January 2026	Business communication: meaning; forms of electronic communication; models and processes; Theories of communication
February 2026	Corporate communication, Audience analysis; formal and informal communication network; communication barriers; improving communication;, Effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; Assignment -1
March 2026	Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language;
April 2026	Effective listening -Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume; Report writing: principles and contents.
May 2026	Writing business letters and emails; Etiquettes in verbal, written and online communication. Assignment -2


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