### LESSON PLAN 2025-2026 ODD

| 5.NO | NAME                  |   |
|------|-----------------------|---|
| 1    | Mr. Ishwar Singh      |   |
| 2    | Dr. Sunita Arora      | _ |
| 3    | Ms. Reetika Gupta     | - |
| 4    | Ms. Manisha           |   |
| 5    | Ms. Ritu              |   |
| 6    | Ms. Reena Rani        |   |
| 7    | Ms. Sonu Yadav        |   |
| 8    | Ms. Shalini           |   |
| 9 "  | Ms. Nisha Chhaunker   |   |
| 10   | Ms. Seema Chaudhary   |   |
| 11   | Dr. Priyanka Ostwal   | _ |
| 12   | Ms. Shammi Kumari     |   |
| 13   | Ms. Poonam            |   |
| 14   | Ms. Reetika Bhardwaj  |   |
| 15   | Dr. Monika Rani       |   |
| 16   | Ms. Chitra Singh      |   |
| 17   | Ms. Megha Bansal      |   |
| 18   | Dr. Babita Jaiswal    |   |
| 19   | Ms. Jyoti Nirban      |   |
| 20   | Ms. Pushpa Kumari     |   |
| 21   | Ms. Pooja Rani        |   |
| 22   | Ms. Reena Kumari      |   |
| 23   | Ms. Seema Singh       |   |
| 24   | Ms. Anu Gupta         |   |
| 25   | Dr. Meenakshi Ahlawat |   |
| 26   | Ms. Preeti Sherval    |   |
| 27   | Ms. Rani Kumari       |   |
| 28   | Dr. Naina Vohra       |   |

Lesson Plan (Year- 2025-26, Session- odd)

Name of the Teacher: Ishwar Singh Class: B.Com Sem -5th

Name of Subject: Investment Analysis

| Month | Topics/ Chapters  |
|-------|---|
| July  | Investment: Meaning, nature and process. Investment avenues, and concept  |
| Aug   | Measurement of Investment risk and return; Identification of Investment Opportunities;  Measurement of Investment risk and return; Identification of Investment Opportunities;  Speculation, Gambling and Investment activities. Question to be discussed. Presentations to be speculation, Gambling and Investment activities. Question to be discussion provided for above topics. Group Discussion |
| Sept  | Efficient Market theory or Hypothesis. Technical Analysis: Dow theory, Charting techniques, volume indicators. Question to be discussed. Assignment to be provided for above topics. Test to be conducted.  |
| Oct   | Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis. Trading mechanism in Bombay Stock Exchange. Derivatives in Indian Capital market. Option contracts: Meaning, uses, types.   |
| Nov   | REVISION AND TEST.  |

Signature. 15

Lesson Plan (Year- 2025-26, Session- odd)

Name of the Teacher: Ishwar Singh

Class: B.Com

Sem -3rd

Name of Subject: Corporate accounting

| Month  | Topics/ Chapters   |
|--------|--|
| July   | Unit I. Issue of Shares: - Definition, characteristics, kinds, types of preference share. Difference between private & public company, 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, Buy Back of shares, book building, Right share, sweat equity share, Employees stock option plan (ESOP)  Redemption of Preference shares: Meaning, Entries & Bonus shares |
| August | UNIT II: Issue of Debenture: Meaning, Features, Types, Difference between shares and Debenture.  Redemption of Debenture: Meaning, sources, SEBI Guidelines, methods of redemption of debentures, entries  |
| Sept   | UNIT III: Final Accounts: Financial statement, form of balance sheet, explanation of equity &liabilities, Reserve & surplus. Explanation of assets, form of statement of profit & loss A/c, dividend profit, P & L appropriation Statement Entries regarding dividends, Necessary Adjustment.  Accounting treatment of profits prior to incorporation.   |
| Oct    | UNIT IV: Valuation of Shares: Meaning, Factors, Methods.  Valuation of Goodwill: Meaning, features, factors and methods.   |
| Nov    | REVISION AND TEST.   |

Signature:



### Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan ( Session- 2025-2026 )

Name of the Teacher: Dr. Sunita Arora Semester 3rd Class: M.Com

| Cli             | iss: | M.Com        | Semester 3rd                  |
|-----------------|------|--------------|-------------------------------|
| Name of Subject | : Se | curity Analy | ysis and Portfolio Management |

| Investment- Meaning, Objectives. Investment Vs. Speulation. Meaning of Portfolio, Portfolio Management process, Approaches to Investment Decision making, Investment altenatives, Non-Marketable Financial Assets, Money Market Instruments, Bonds or Fixed Income Securities, Equity Shares, Mutual Fund Schemes, Life Insurance, Real Estate, Precious Objects. Securities Market, Primary Equity Market, Secondary Market and its Operations, Introduction to Role of NSE and BSE, Process of Buying and Selling Shares at Stock   |
|---|
| introduction to Role of NSE and BSE, Process of Buying and Selling Shares of Debt Market Exchange, Stock Market Quotations, Government Securities Market, Corporate Debt Market Money Market  |
| The Time Value of Money-Meaning of Time Value, Future Value of a Single Amount, Present Value of a Single Amount, Future Value of an Annuity, Present Value of an Annuity NPV for Even and Uneven Cash Flows: Analysis and valuation of Debt-Types and Features of Debt Instruments, Bond Pricing, Bond Yields, Risk in Debt, Interest Rate Risk, Rating of Debt Securities, The Yield Curve, Determinants of Interest Rates. Analysis of Convertible Bonds, Concept of Bond Portfolio Management; Equity Valuation-Balance Sheet Valuation Dividend Discount Model, Earnings Multiplier Approach, Earnings-Price Ratio, Expected Return and Growth; Risk and Return-Meaning of Risk, Types of Risks, Measures of Risk, Practical Problems on Standard Deviation and Holding Period Returns |
| T P N D D B D R   |

Signature of Professor

# 1

### Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan ( Session- 2025-2026 )

Name of the Teacher: Dr. Sunita Arora

Class: B.Com Semester 3rd Sections: A and D
Name of Subject: Corporate Laws

| Month               | Topics/ Chapters   |
|---------------------|--|
| July/August<br>2025 | Meetings of shareholders and Board of Directors: Essentials of a valid meeting agenda, notice, proxy, voting and minutes of meetings. Types of shareholders meetings. Meeting through video conferencing |
| a Re                |  |
|                     |  |

Retirement on 30th September 2025

Signature of Professor



## Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan (Academic Session: 2025-26)

Name of Teacher: Dr. Reeti Gupta

Subject: Corporate Laws (240/COM/CC302) Class: B,Com 3rd Sem (Section A & E)

| Month                 | Topics/ Chapters   |
|-----------------------|--|
| July & August<br>2025 | Company- Meaning, features, types, lifting of corporate veil, illegal associations.  Formation of Company- various stages of formation.  Promotion- meaning, functions of promoters, legal status of promoters.  Online registration of a company, Incorporation and commencement of business.  Memorandum and articles of Association; Contents   |
| September<br>2025     | <ul> <li>Assignment and Class Test</li> <li>Doctrine of constructive notice, doctrine of indoor management, and doctrine of ultra-virus</li> <li>Issue of share capital- meaning, types and contents of prospects, misleading prospectus and its consequences.</li> <li>Book building process, difference between transfer and transmission of shares, paperless trading</li> <li>Shareholders and members of company- difference between shareholder and member.</li> <li>Presentations and Quiz</li> </ul> |
| October 2025          | <ul> <li>Modes of acquiring membership, Rights and duties of members, termination of membership.</li> <li>Company Management: Directors- types, appointment, remuneration, legal position and removal.</li> <li>Meetings of shareholders and Board of Directors</li> <li>Mid-term test</li> </ul>  |
| November<br>2025      | <ul> <li>Essentials of a valid meeting, agenda, notice, proxy, voting and minutes of meetings.</li> <li>Types of shareholders meetings. Meeting through video conferencing.</li> <li>Winding Up of a company: Meaning, types and consequences of winding up.</li> <li>Revision of syllabus</li> </ul>  |



Lesson Plan (Academic Session: 2025-26)

Name of Teacher: Dr. Reell Gupta Subject: Accounting for Management Class: B.Com 5th Sem (Section E)

| Topics/ Chapters   |
|--|
| <ul> <li>Management Accounting: Meaning of management accounting, features, scope, functions, accounting<br/>principles of mgt. a/c, advantages and limitations</li> </ul>   |
| <ul> <li>Management Accountant – functions &amp; responsibilities and requisites, Controller – functions and<br/>duties, treasurer, difference between financial accounting, management accounting and cost<br/>accounting, tools used in management accounting</li> </ul>   |
| Financial statements – meaning, definitions, features, Types of financial statements, nature, importance & limitations of financial statements.  Assistance 4.00 –   |
| Assignment and Class Test  |
| <ul> <li>Performa of balance sheet and profit &amp; loss account, Relationship between profit &amp; loss account and<br/>balance sheet, process, types, objects, importance of financial analysis.</li> </ul>  |
| <ul> <li>Methods of financial analysis – Comparative financial statements – Theory &amp; Practical</li> </ul>  |
| Common size statements and trend analysis – Theory and Practical   |
| <ul> <li>Financial planning – Meaning, definition, objectives, types, procedures, features, factors, significance,<br/>limitations of financial planning, determination of financial need of business.</li> </ul>  |
| <ul> <li>Capital budgeting – Meaning, definition, nature, characteristics, importance.</li> </ul>  |
| Presentations and Quiz   |
| <ul> <li>Capital budgeting: Techniques – ARR, Payback method, Techniques of capital budgeting – Cash Flow<br/>Criteria- Net present value method, Profitability index method, Internal Rate of return method – Theory<br/>&amp; Practical</li> </ul>   |
| Capital Rationing – Meaning, definition, practical problems  |
| <ul> <li>Cash Flow Statements – Meaning, objectives, uses, limitations, difference between cash flow<br/>statements and cash budget, procedure of preparing cash flow statements.</li> </ul>   |
| <ul> <li>Classification of cash flows – Cash flow from operating activities, investing activities, Financing<br/>activities, Format of cash flow statement – Direct method, indirect method, Practical problems of Cash<br/>Flow Statements.</li> </ul>  |
| Mid-term test  |
| <ul> <li>Ratio Analysis – Meaning, Objectives, advantages, limitations, classifications of ratio – liquidity ratio – current ratio, quick ratio – Theory and Practical Solvency, leverage or capital structure ratio – debt equity ratio, proprietary ratio, capital gearing ratio, activity ratios – stock turn over, debtor turn over, creditors turn over, fixed assets and working capital turn over – Theory and Practical. Profitability ratios - gross profit ratio, net profit ratio, operating ratio, expenses ratio, return on capital employed, return of shareholder's fund – Theory and Practical.</li> </ul> |
| Revision of syllabus,  |
|  |



### Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan (Academic Session: 2025-26)

Name of Teacher: Dr. Reeti Gupta

Subject: Business Ethics Based on Indian Knowledge System (241/COM/VA107)

Course Type: Value Added Course

Class: M.Com 1st Semester

| Month             | Topics/ Chapters  |
|-------------------|---|
| August<br>2025    | <ul> <li>Introduction to Business Ethics: Concept of business ethics: Need, factors, principles, and ethical values for success in business, Ethical problems faced by managers, Arguments against business ethics.</li> </ul>  |
|                   | Ethics and the Indian value system, Business ethics and law   |
|                   | Ethics in the context of globalization, Sustainability as a goal of business ethics, Environmental perspective of business ethics.  |
|                   | Theories of Business Ethics: Normative ethical theories, virtue ethics, discourse ethics, feminist ethics.  |
|                   | Assignment, Group Discussion, and MCQ Test  |
| September<br>2025 | <ul> <li>The Indian Perspective on Ethics: Values: Meaning and types, features, Norms, beliefs, and moral<br/>standards.</li> </ul>   |
|                   | Code of ethics: Role, benefits, contents, steps for an effective code of ethics,  |
|                   | <ul> <li>Four goals of life: Dharma, Artha, Kama, Moksha, Karma Yoga and teachings from the Bhagavad Gita,<br/>Vedantic view of life and ethics, Ethical teachings from the Ramayana and Mahabharata, Views of<br/>Gandhi, Aurobindo, and Vivekananda on ethics.</li> </ul> |
|                   | Presentations, Case study, and class Test   |
| October<br>2025   | <ul> <li>Ethics at the Workplace and Ethical Leadership: Importance of work place ethics; Guidelines for<br/>managing ethics at the workplace, Factors influencing workplace ethics.</li> </ul>   |
|                   | <ul> <li>Forms of discrimination; Ethical arguments against discrimination, Types of discrimination practices are<br/>prevention of other types of harassment, Ethical issues for leaders.</li> </ul>   |
|                   | Seminar and Mid Term Test   |
| November          | Ethical Issues: Marketing, HR, Finance, IT, Medical services.   |
| 2025              | Revision of syllabus  |



Lesson Plan (Year- 2025-26, Session- Odd )

Name of the Teacher: Manisha

Class: B.Com (H)

Sem- 5th Sem

Section:

Name of Subject: Financial Management

| Month      | Topics/ Chapters  |
|------------|---|
| July, 2025 | Introduction: Meaning, functions of Financial Management  |
| Aug. 2025  | Scope and objectives:- Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization Financial Planning: Over capitalization and under capitalization.  Test in 3rd week of topic covered till 15th of August.  Doubt clearing session from time to time.   |
| Sept,2025  | Cost of capital: Significance and determination.  Computation of cost of specific source of Finance: Cost of Equity Share Capital, Cost of Retained Earning. Computation of Weighted Average Cost of Capital: Book Value Weights, Practice of practical problems.  Revision and Test.   |
| Oct,2025   | Leverage analysis: Operating, financial and composite leverage; ABIT-EPS Analysis.  Capital Structure: Meaning, theories:- 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, determinants.  Presentations by Students.   |
| Nov,2025   | Working Capital: meaning; nature, determinants, significance and estimation. Working Capital Management: Cash management, Receivable management and inventor management. Dividend Decisions: Meaning; types, determinants, 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. Revision, Test and Assignment. |

Lesson Plan (Year- 2025-26, Session- Odd )

Name of the Teacher: Manisha

Class: B.Com (Pass)

Sem-5th Sem

Section:

A

Name of Subject: Accounting for Management

| Month      | Topics/ Chapters   |
|------------|--|
| July, 2025 | Management Accounting - Meaning of management accounting, features, scope  |
| Aug. 2025  | Management Accounting – Functions, accounting principles of mgt. a/c, advantages and limitations Mgt Accountant – functions & responsibilities and requisites, controller – functions and duties, treasurer, difference between financial accounting, management accounting and cost accounting, tools used in mgt. accounting Financial statements – meaning, definitions, features  Types of financial statements, nature, importance & limitations of financial statements.  Test in 3rd week of topic covered till 15th of August.  Doubt clearing session from time to time.  |
| Sept,2025  | Performa of balance sheet and profit & loss account, relationship between profit & loss account and balance sheet, process, types, objects, importance of financial analysis.  Methods of financial analysis – Comparative financial statements – Theory & Practical Common size statements and trend analysis – Theory and Practical Financial planning – Meaning, definition, objectives, types, procedures, features, factors, significance, limitations of financial planning, determination of financial need of business. Revision and Test.   |
| Oct,2025   | Capital budgeting – Meaning, definition, nature, characteristics, importance, techniques – ARR, Payback method Techniques of capital budgeting – Cash Flow Criteria-Net present value method, Profitability index method, Internal Rate of return method – Theory & Practical Capital Rationing – Meaning, definition, practical problems Cash Flow Statements – Meaning, objectives, uses, limitations, difference between cash flow statements and cash budget, procedure of preparing cash flow statements. Classification of cash flows – Cash flow from operating activities, investing activities, Financing activities, Format of cash flow statement – Direct method, indirect method Practical problems of Cash Flow Statements. Presentations by Students. |
| Nov,2025   | Ratio Analysis – Meaning, Objectives, advantages, limitations, classifications of ratio – liquidity ratio current ratio, quick ratio – Theory and Practical  Solvency, leverage or capital structure ratio – debt equity ratio, proprietary ratio, capital gearing ratio, activity ratios – stock turn over, debtor turn over, creditors turn over, fixed assets and working capital turn over – Theory and Practical. Profitability ratios – gross profit ratio, net profit ratio, operating ratio, expenses ratio, return on capital employed, return of shareholder's fund – Theory and Practical.  Revision, Test and Assignment.  |

Lesson Plan (Year- 2025-26, Session- Odd )

Name of the Teacher: Manisha

Class: M.COM (Previous)

Sem- 1st Sem

### Name of Subject: Organisational Behavior

| Month     | Topics/ Chapters   |
|-----------|--|
| Aug, 2025 | Organizational Behavior: Concepts and Significance; Human Relations and Organizational Behavior – Historical Development of Organizational Behavior; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organizational Behavior; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organizational Behavior; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organizational Behavior; Significance of OB; Criticism.  Doubt clearing session from time to time. |
| Sept,2025 | Personality: Concept of Personality; Major Determinants of Personality; Biological Contribution; Socialization; Culture; Situational Factors; Major Personality Attributes influencing Organizational Behavior; Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories; Holistic Theories; Personality and Organizational Behavior.  Perception: Nature, Importance and process of Perception; Perceptual Selectivity; Internal Factors; External Factors; Distortion in Perception; Managerial Implications of Perception; Managing the Perception Process.  Revision and Test.                     |
| Oct,2025  | Learning: Introduction; Theories of Learning; Classical Conditioning Theory; Operant or Instrument Conditioning Theory; Cognitive Learning Theory; Social Learning Theory; Modeling; Shaping Behavior; Learning and Organizational Behavior or Significance of Learning. Presentations by Students.  |
| Nov,2025  | Group Dynamics: Concept; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity. Organizational Change and Development. Revision, Test and Assignment.   |

## 1

### Government College for Girls, Sector-14, Gurugram Lesson Plan

Academic Session- 2025-26, Semester: Odd B.Com (Pass) Vth Semester Entrepreneurship and Small Scale Business (C5.05)

| Wash   | Name : Ritu   |
|--------|---|
| vveck. | Topics/ Chapters to be covered  |
|        | July-2025   |
|        | Introduction of Entrepreneur, Entrepreneurship, Entrepreneurship,         |
| Month: | August-2025   |
|        | Small Business, Developing Entrepreneurial Competencies, Debate           |
|        | Promotion and Development of Entrepreneurship ,Entrepreneurial Motivation |
|        | Entrepreneurship Opportunities: Identification and Selection              |
|        | Intrepreneurial Opportunities in Contemporary Business Environment        |
| Month: | September-2025  |
|        | Setting up a new venture, Assignment                                      |
|        | Project Report, Market Survey, Group discussion                           |
|        | ivianagerial roles and functions in a small business                      |
|        | Production and Operations Management, Debate                              |
| Month  | October-2025  |
|        | Managing Business Growth, Test  |
|        | Issues in Small Business Marketing, Presentation                          |
|        | Incentives and Subsidies  |
| Month  | November-2025   |
|        | Presentation  |
|        | Institutional Support   |
|        | Revision of Syllabus  |
|        |   |

### Government College for Girls, Sector-14, Gurugram Lesson Plan

Academic Session- 2025-26, Semester: Odd B.Com (Hons) Vth Semester Entrepreneurship and Small Scale Business (BCH- 5.06)

Name: Ritu Week | Topics/ Chapters to be covered Month: July-2025 Introduction of Entrepreneur, Entrepreneurship, Entrepreneurship, Month: August-2025 Small Business, Developing Entrepreneurial Competencies, Debate Promotion and Development of Entrepreneurship ,Entrepreneurial Motivation Entrepreneurship Opportunities: Identification and Selection Entrepreneurial Opportunities in Contemporary Business Environment Month: September-2025 Setting up a new venture, Assignment Project Report, Market Survey, Group discussion Managerial roles and functions in a small business Production and Operations Management, Debate Month: October-2025 Managing Business Growth, Test Issues in Small Business Marketing, Presentation Incentives and Subsidies Month: November-2025 Presentation Institutional Support Revision of Syllabus

# Govt. College for Girls , Sec-14, Gurugram Department of Commerce Lesson Plan (Year- 2025-26) Odd Sem

Name of the Teacher: Ritu

Class: M.COM (Final) 3rd SEM.

Name of Subject: International Marketing 241/COM/DS304B

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|-----------|--|
| Month     | Topics/ Chapters   |
| August    | Unit I- Introduction: Importance and scope of international marketing; International market- orientation and involvement; International marketing management process - An overview, International marketing information system. International Marketing Environment: Typology of international marketing environment; Influence of foreign market's physical, economic, socio-cultural, political and legal environments on international marketing decisions; Global trading environment and developments.  International Market Segmentation, Targeting and Positioning; Screening and selection of foreign markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, operating through wholly-owned subsidiaries aboard. Discussion, power point presentations. |
| September | Unit.II- International Product Planning and Pricing Decisions: Major product decisions –product quality, design, labeling, packaging, branding and product support services; Issue of product standardization vs. adaptation; International trade product life cycle; New product development. Pricing Decisions for International Markets: Factors influencing international price determination; International pricing process, policles and strategies; Delivery terms and currency for export price quotations; Standardised vs. differentiated pricing strategies; Transfer pricing. Question answer discussion, assignment   |
| October   | Unit III- International promotion strategies: Communications across countries - Complexities and issues; Country-of-origin effects and strategies for dealing with adverse country-of-origin effects; international promotion mix: Concept, tools and their key features; Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs and international advertising; International sales force management; Process and major issues. Presentation & test.   |
| November  | Unit IV- International Distribution Decisions: Distribution channel strategy: Different types of international distribution channels, their roles and functions; Selection and management of overseas middlemen; International distribution logistics - inventory management, transportation, warehousing, and insurance. Revision, assignment & test.   |

### Government College for Girls, sec. 14, Gurugram Lesson Plan

Academic Session- 2025-26, Semester: Odd B.Com (Pass) Vth Semester Entrepreneurship and Small Scale Business

|        | Name : Reena Rani   |
|--------|---|
| Mor    | nth: July-2025  |
|        | Introduction of Entrepreneur, Entrepreneurship, Entrepreneurship,         |
|        | Small Business, Developing Entrepreneurial Competencies, Debate           |
|        | Promotion and Development of Entrepreneurship, Entrepreneurial Motivation |
| Mon    | th: August-2025   |
|        | Entrepreneurship Opportunities: Identification and Selection              |
|        | Entrepreneurial Opportunities in Contemporary Business Environment        |
|        | Setting up a new venture, Assignment                                      |
|        | Project Report, Market Survey, Group discussion                           |
| Mont   | h: September-2025   |
|        | Managerial roles and functions in a small business                        |
|        | Production and Operations Management, Debate                              |
|        | Managing Business Growth, Test  |
|        | Issues in Small Business Marketing, Presentation                          |
| Month  | : October-2025  |
|        | Incentives and Subsidies  |
|        | Presentation  |
|        | Institutional Support   |
| Month: | November-2025   |
|        | Revision of Syllabus  |
|        |   |

Seni (Dept of commerce)



### GOVT COLLEGE FOR GIRLS , SEC.14 , GURUGRAM DEPARTMENT OF COMMERCE LESSON PLAN COST ACCOUNTING (2025-26)

|           | LESSON PLAN COST ACCOUNTING (2023-207  |  |
|-----------|--|--|
| Month     | B.COM. (PASS) 5TH SEM Name: Reena Rani   |  |
| Month     | Topics/ Chapters   |  |
| July      | Cost Accounting: Meaning, nature   |  |
| August    | Cost Accounting:scope and limitations; Concept of cost- elements and types, inventory control techniques ,Unit Costing. Test & Assignment  |  |
| September | Pricing of issue of inventory/material ,Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans.Overheads: Meaning, Classification Test & Assignment,group discussion |  |
| October   | Allocation, Apportionment and Absorption ofoverheads., machine hour rate, presentation, Test & Assignment  |  |
| November  | Reconciliation of cost and Financial Accounts ,Revision,Test & Assignment  |  |

Sporis Dept of Commerce

# Lesson Plan (Year- 2025-26, Session- ODD)

Name of the Teacher: Sonu Yadav Class: B Com. 1St Sem, Section- B

Name of Subject: BUSINESS ORGANISATION AND MANAGEMENT

| Month       | Topics/ Chapters  |
|-------------|---|
| July/August | Business Concepts:¹ Nature, Spectrum of Business enterprise. Process of setting business enterprise and forms of business enterprise. Functional aspects of business, Starting and operating of small venturing Capital  Business Size and Location decisions. Layout :- Mass Production and Mass Customization. Management Meaning and its process |
| September   | Management Development Of Management thoughts. Modern Approach And Neo Classical Approach Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers. Managing Funtional ideas. Test   |
| October     | Marketing , Product And Pricing decisions. Distributional decisions and Promotional Decisions, Financial Decision. Securities Market And Risk Management. Assignment  |
| November    | H.R Strategies for Domestic Business. Strategies for Global Business. REVISION Test   |

# Lesson Plan (Year- 2025-26, Session- ODD)

Name of the Teacher: Sonu Yadav

Class: B.Com (P) Vth Semester Section: D

| Month Topics/ C | Topics/ Chapters   |
|-----------------|--|
| July/August     | Introduction of Entrepreneur, Entrepreneurship, Entrepreneurship, Environment, Small Business, Test  |
| September       | Developing Entrepreneurial Competencies, Promotion and Development of Entrepreneurship Entrepreneural Motivation, Group Discussion.  |
| October         | Entrepreneurship Opportunities: Identification and Selection Entrepreneurial Opportunities in Contemporary Business<br>Environment Setting up a new venture, Assignment Project Report, Market Survey, Assignment  |
| November        | Managerial roles and functions in a small business Production and Operations Management Managing Business Growth. Test, Issues in Small Business Marketing, Presentation, Incentives and Subsidies Presentation Institutional Support, Debate Revision of Syllabus |

|  | Department of Commerce  |
|--|---|
|  | Lesson Plan (Year- 2025-26, Session- ODD)   |
| Vame of the<br>Class: B Cor<br>Vame of Sub | Name of the Teacher: Sonu Yadav Class: B Com. 3rd Scm, Section- B Name of Subject: Corporate Law  |
| Month                                      | Topics/ Chapters  |
| July/August                                | Introduction: Meaning, nature, scope of Companies. Formation of Company. Promotion and Promoters: - Types and legal steps involved. Memorandum of Association and its Types. Article Of Association and its types |
| September                                  | Book building process and Transmission of Shares Shareholders and Members of Companies Company Members Rights and duties of Members   |
| October                                    | Meeting Of Shareholders and Meeting, Essential of Meeting Types Of Meeting Minutes and Voting of Members and procedure Winding Of Company   |
| November                                   | Company Management REVISION Test and debate   |

# Lesson Plan (Year- 2025-26, Session- ODD)

Name of the Teacher: Sonu Yadav

Class: B.Com (P) 1st Semester

Section: A

Name of Subject: Entrepreneurial Skills

| Month       | Month Topics/ Chapters  |
|-------------|---|
| July/August | Concept and Definition, Characteristics of an Entrepreneur, Types of Entrepreneurs, Entrepreneurial Motivation. Business Idea Generation, Feasibility Study and Business Planning, Legal Requirements, Financial Management, Test |
| September   | Market Research, Marketing Strategies, Sales Techniques<br>Operations Management: Production Planning, Quality Management, Supply Chain Management, Assignment  |
| October     | Recruitment and Selection, Team. Building and Leadership, Employee Motivation and Retention<br>Financial and Risk Management: -Sources of Finance, Risk Management, Budgeting and Financial<br>Planning, Debate                   |
| November    | Role of Innovation , Creative Problem Solving, Case Studies, Revision   |

# Govt. College for Girls, Sec. 14 Gurugram Lesson Plan (2025-26) Faculty: Shalini B. Com. Sem. 3rd , section C,G Company Law 240/COM/CC302

| Month      | Topic   |
|------------|---|
| July, 2025 | Company: Meaning, features, Lifting of corporate veil   |
| Aug., 2025 | Types of company, Illegal Associations, Formation of Company  |
| Sep., 2025 | Memorandum and Articles of association, Doctrine of constructive notice,<br>Indoor management, Ultra-vires, Issue of Share capital, transfer vs.<br>transmission of shares, paperless trading |
| Oct., 2025 | Shareholders and members of company, modes of acquiring and terminating membership, rights and duties of member.  Directors: types, appointment, remuneration, legal position and removal     |
| Nov., 2025 | Meeting of shareholders and Board of directors- types and provisions Winding up of a company  |

#### B. Com. Sem. 5th , section c Income Tax

| Month      | Topic  |
|------------|--|
| July, 2025 | Introduction, important definitions, residential status, Exempted Income   |
| Aug., 2025 | Income from Salaries   |
| Sep., 2025 | Income from House Property, Income from B&P, Depriciation                  |
| Oct., 2025 | Income from capital gains, other sources, agriculture income               |
| Nov., 2025 | Clubbing of income, set off and c/f of losses, deductions, Exempted Income |

### B. Com. Sem. 5th, section Hons. Money & Banking

| Month      | Topic   |
|------------|---|
| July, 2025 | Money: Definition, classification, functions, importance and role in various economic systems, evils of money, circular flow of money                                 |
| Aug., 2025 | The quantity theory of money- Fisher, Cambridge and Keynesian theory of money,  |
| Sep., 2025 | Inflation- types, theories, consequences and control  |
| Oct., 2025 | Credit: definition, types, merits, demerits, credit and economic development Credit creation: Process and limitations, Functions of commercial banks and central bank |
| Nov., 2025 | Control of money supply, RBI- Traditional and developmental Functions   |



Lesson Plan (Year- 2025-26, Session- Odd )

Name of the Teacher: Dr. Roma

Class: B.Com (Pass)

Sem- 5th Sem

Section:

C

Name of Subject: Accounting for Management

| Month      | Topics/ Chapters   |
|------------|--|
| July, 2025 | Management Accounting - Meaning of management accounting, features, scope  |
| Aug, 2025  | Management Accounting – Functions, accounting principles of mgt. a/c, advantages and limitations Mgt Accountant – functions & responsibilities and requisites, controller – functions and duties, treasurer, difference between financial accounting, management accounting and cost accounting, tools used in mgt. accounting Financial statements – meaning, definitions, features  Types of financial statements, nature, importance & limitations of financial statements.  Test in 3rd week of topic covered till 15th of August.  Doub clearing session from time to time.   |
| Sept.2025  | Performa of balance sheet and profit & loss account, relationship between profit & loss account an balance sheet, process, types, objects, importance of financial analysis.  Methods of financial analysis – Comparative financial statements – Theory & Practical Common size statements and trend analysis – Theory and Practical Financial planning – Meaning, definition, objectives, types, procedures, features, factors, significance, limitations of financial planning, determination of financial need of business. Revisio and Test.   |
| Oct,2025   | Capital budgeting – Meaning, definition, nature, characteristics, Importance, techniques – ARR, Payback method Techniques of capital budgeting – Cash Flow Criteria-Net present value method, Profitability index method, Internal Rate of return method – Theory & Practical Capital Rationing – Meaning, definition, practical problems Cash Flow Statements – Meaning, objectives, uses, limitations, difference between cash flow statements and cash budget, procedure of preparing cash flow statements. Classification of cash flows – Cash flow from operating activities, investing activities, Financing activities, Format of cash flow statement – Direct method, Indirect method Practical problems of Cash Flow Statements. Presentations by Students. |
| Nov,2025   | Ratio Analysis – Meaning, Objectives, advantages, limitations, classifications of ratio – liquidity ratio – current ratio, quick ratio – Theory and Practical Solvency, leverage or capital structure ratio – debt equity ratio, proprietary ratio, capital gearing ratio, activity ratios – stock turn over, debtor turn over, creditors turn over, fixed assets and working capital turn over – Theory and Practical. Profitability ratios - gross profit ratio, net profit ratio, operating ratio, expenses ratio, return on capital employed, return of shareholder's fund—Revision, Test and Assignment.  |

Lesson Plan (Year- 2025-26, Session- Odd )

Name of the Teacher: Dr. Roma

Class: B.Com (Pass)

Sem- 3rd Sem

Section:

B&E

Name of Subject: Corporate Accounting

| Month      | Topics/ Chapters  |
|------------|---|
| July, 2025 | Issue of Shares: - Definition, characteristics, kinds, types of preference share. Difference between private & public company, Issue of shares-private placement of shares, public subscription of shares, preliminary exp, Entries of Issue of shares, forfeiture of shares-premium & discount   |
| Aug, 2025  | Issue of Shares: -forfeiture in case of over subscription and pro-rata Allotment, Buy United Shares, book building, Right share, sweat equity share, Employees stock option plan (ESOP) Redemption of Preference shares: Meaning, Entries & Bonus shares Doubt clearing session from time to time   |
| Sept,2025  | Issue of Debenture: Meaning, Features, Types, Difference between shares and Debent<br>Redemption of Debenture: Meaning, sources, SEBI Guidelines, methods of redemption<br>debentures, entries  Test  |
| Oct,2025   | Final Accounts: Financial statement, form of balance sheet, explanation of equity &liabilities, Reserve & surplus. Explanation of assets, form of statement of profit & local A/c, dividend profit, P & L appropriation Statement Entries regarding dividends, Necessary Adjustment.  Accounting treatment of profits prior to incorporation. Presentations by students |
| Nov,2025   | Valuation of Shares: Meaning, Factors, Methods. Valuation of Goodwill: Meaning, features, factors and methods. Revision, Test and Assignment.   |

Lesson Plan (Year- 2025-26, Session- Odd )

Name of the Teacher: Dr. Roma

Class:

M.COM (Previous)

Sem-1st Sem

Name of Subject: Financial Management & Policy

| Month     | Topics/ Chapters  |
|-----------|---|
| Aug, 2025 | Financial Management: meaning, scope & recent development; Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage, EBIT-EPS analysis.  Revision and Test  |
| Sept,2025 | Dividend Decisions: Types & determinants of dividend decisions, Dividend models, corporate dividend practices in India.  Presentation process   |
| Oct,2025  | Corporate Restructuring: Need and broad areas of corporate restructuring, objectives, techniques of corporate restructuring. Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buy-back of shares-concept, necessity, and procedure. Financial management of sick units Presentations by Students  |
| Nov,2025  | Presentations by Students  Mergers & Takeover: Types & objectives, legal and procedural aspect of mergers and takeover process, valuation & financing of mergers & acquisitions, post-merger problems & takeover process, valuation & financial aspects of mergers, takeover defenses. An overview of reorganization, taxation, and financial aspects of mergers, takeover defenses. An overview of mergers & takeovers in India.  Test and Assignment. |

Lesson Plan (Year- 2025-26 , Session- Odd

Name of the Teacher: Nisha Chhaunker Class: B.Com (Pass) Sem-5th Sem

Section: C and D

Name of Subject: Cost Accounting

| Month               | Topics/ Chapters   |
|---------------------|--|
| July/August<br>2025 | cost Accounting :an introduction, cost element,concept and classification, assignment  |
| Sept,2025           | material cost Accounting, material cost control: concept and techniques, practical problems and test   |
| Oct,2025            | labour cost Accounting: labour turnover, idle time and overtime, method of wage payments including incentive schemes, practical problems and test                |
| Nov,2025            | Accounting for overheads: classifications and treatment, overhead: allocation, apportionment and absorption, practical problems, test                            |
| Dec,2025            | unit and output costing, calculation of estimates, tender and quotation price, practical problems, test, reconciliation of cost and financial accounts, revision |

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Lesson Plan (Year- 2025-26, Session- Odd

Name of the Teacher: Nisha chhaunker

Class:

B.Com

Sem-1st

Section:

Name of Subject: Fundamentals of Marketing

|                | Topics/ Chapters  |
|----------------|---|
| Month          |   |
| July/Aug, 2025 | Meaning and characteristics, Principles of Marketing, Marketing Mix, Marketing Enviornment.   |
| Sept.2025      | Market Segmentation: Concepts, Basics, Consumer Behaviour   |
| Oct, 2025      | Product: Meaning, product lifeCycle,,New Product Development process, Pricing , Factors affecting Pricing.                          |
| Nov,2025       | Promotion :Elements of Promotion mix ,Distribution Channel, meaning, types,roleand Factors affecting choice of distribution channel |
| Dec,2025       | Revision , class tests , Group discussion   |

Lesson Plan (Year- 2025-26, Session- Odd )

Name of the Teacher: Nisha Chhaunker Sem- 5th Sem B.Com (H) Class:

Section:

Name of Subject: Contemporary issues in commerce

| Month                 | Topics/ Chapters   |
|-----------------------|--|
| July / August<br>2025 | Balance of payment and Deficit Financing , Tax Regulation and Economic Growth, Role of Microfinance in Rural Development, Group discussion |
| Sept,2025             | Social Responsibility : Ethics and Accountability information and communication Technology , Elearning , Mobile Communication, oral test   |
| Oct,2025              | Financial Innovations, Global Financial crisis, recend trends in banking and Financial Services  |
| Nov,2025              | Reshaping in Rural marketing ,Modern Retail Challenges in India , Challenges in managing workforce diversity , Quiz                        |
| Dec,2025              | Human Resourse accounting and Auditing, revision and tests   |

Lesson Plan (Year- 2025--26, Session-Odd)

Name of the Teacher: Seema Chaudhary Class: B.Com (Pass) Sem- 5

Section:

HONS/B

Name of Subject: Income Tax Law-1

| Month  | Topics/ Chapters  |
|--------|---|
| Jul-25 | Income Tax: An introduction and Important Definitions.  |
| Aug-25 | Residential status and incidence of Tax Liability .Income from Salaries (Allowances) ,Questions and Assignment.   |
| Sep-25 | Income from Salaries Perquistes and retirement benefits Revision. Practical Questions and assignments shall be given to students after discussing chapters with them                        |
| Oct-25 | Income from House Property, Profits and Gains from Business or<br>Profession, Depreciation; Capital Gains, Income from other<br>sources. Test & Assignment                                  |
| Nov-25 | Agriculture Income, Exempted incomes. clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income. Revision and Test |



### Lesson Plan (Year- 2025-26, Session-Odd)

Name of the Teacher: Seema Chaudhary Sem- 3rd Class: B.Com (Pass)

Section:

Name of Subject: Corporate Accounting-1

|        | Topics/ Chapters   |
|--------|--|
| Month  | and other incorporation. Numerical portion.  |
| Jul-25 | Profit or loss before and after incorporation, Numerical portion.  Profit or loss before and after incorporation, Numerical portion.  Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Meaning, Types, Share Capital: Accounting Treatment of Share Capital: Meaning, Types, Share Capital: Meaning, |
| Aug-25 | issue of Shares. Oversubscription, or preference   |
|        | Shares, Buyback of equity shares, Sweat shares, 1995 Numerical questions of Profit & Loss before and after incorporation, Valuation of Shares: Meaning, objectives, determinants main methods o  |
| Sep-25 | Valuation of Shares and numerical portion, QUIZ  |
| Oct-25 | Shares and numerical portion, QUIZ  Debenture: Meaning, Types. Issue of Debentures.Redemption of Debentures. Valuation of Goodwill: Meaning, objectives, determinants Questions and assignment shall be given to students after discussing chpaters with them. Group Discussion  |
| Nov-25 | Valuation of Goodwill: main methods. Final accounts of companies. Completion of Syllabus, Revision and Test  |



Lesson Plan (Year- 2025--26, Session-Odd)

Name of the Teacher: Seema Chaudhary

Class: M.Com

Sem-3rd

Section:

M.COM

Name of Subject: E-filing of Returns (Course ID; 241/COM/VA307)

| Course Code: VAC-2 | Time Allowed: 1.5 hours and Maximum marks : 50( T-35 & P- 15)  Topics/ Chapters   |
|--------------------|---|
| Month              | Conceptual Framework: e-filing meaning of e-filing; difference between e-filing and   |
| Aug-25             | regular filing of returns; benefits and limitations of e-rining, e-rining,  |
| Sep-25             | Income tax and e-filing of ITRs: Introduction to income tax — basic terminology; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-45, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops) |
| Oct-25             | TDS and e-Filing of TDS returns: Introduction to the concept of TDS, providing relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; Practical workshop on e-filing of TDS returns   |
| Nov-25             | Filing of GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B  |

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 15 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No. Course Assessment Components Marks/Weightage (%)

1 Assessment 1: Class Participation (CP) And Individual Assessment 05

2 Assessment 2: Mid-Term Exam (MTE) 10

3 Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/

Simulation / Worksheet Assessment

Internal Assessment (IA) (1+2+3) 15 (30%) End-Term Examination (EE) 35 (70%)

Total Marks (IA+EE) 50

1 3

#### Govt. College for Girls, Sec-14, Gurugram Department of Commerce

Lesson Plan (Year- 2025-26, Session- Odd)

Name of the Teacher: Dr. Priyanka Ostwal

Class: M.Com (F)

Name of Subject: Corporate Tax Planning and Management

| Month          | Topics/ Chapters  |
|----------------|---|
| July 2025      | Unit-I Corporation Tax: Concept, Tax evasion, Tax avoidance, Tax planning, Tax management   |
| August 2025    | Unit-1:  Need for tax planning, Precautions in tax planning, and Limitations of tax  planning. Tax planning for new business: Tax planning with reference to location, nature and form of organization of new business.   |
| September 2025 | Unit-II  Tax provisions: Tax provisions relating to special economic zones, infrastructure sector, backward areas. Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company, Tax planning with reference to amalgamation of companies. |
| October 2025   | Unit-III  Tax Planning: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease.  |
| November 2025  | Unit-IV Tax Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Shut down or continue decisions, Tax planning in respect of selling in domestic or foreign market.   |
| December 2025  | Revision  |

Lesson Plan (Year- 2025-26, Session- Odd)

Name of the Teacher: Dr. Priyanka Ostwal

Class: B.Com Vth Sem (A and E) Name of Subject: Taxation Law- 1

| Month                                   | Topics/ Chapters  |
|---|---|
| July 2025                               | Unit-I Income Tax: An introduction and Important Definitions  |
| August 2025                             | Unit-I:   |
|   | Residential status, incidence of Tax Liability, Income from Salaries , Test & Assignment  |
| September 2025                          | Unit-II   |
| Septemoer 2020                          | Income from Salaries (including retirement benefits),Income from House property, Test & Assignment, Agriculture Income, Exempted income               |
| October 2025                            | Unit-III  |
|   | Profits and Gains from Business or Profession; Depreciation, Capital Gains, Income from other sources, Test, Assignment                               |
| November 2025                           | Unit-IV   |
| • | Clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income. Test & Assignment |
| December 2025                           | Revision  |
|   |   |
| Phycules<br>ignature                    | Ostweet   |

Lesson Plan (Year- 2025-26, Session- Odd)

Name of the Teacher: Dr. Priyanka Ostwal

Class: B.Com V, Sec- C

Name of Subject: Investment Management

| Month          | Topics/ Chapters   |
|----------------|--|
| July 2025      | Unit-I Investment: Meaning, nature and process. Investment avenues and alternations, concept   |
| August 2025    | Unit-I:  Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities, Test & Assignment   |
| September 2025 | <u>Unit-II</u> Efficient Market theory or Hypothesis. Technical Analysis: Dow theory, Charting techniques, volume indicators.  |
| October 2025   | Unit-III  Fundamental Analysis: Company Analysis, Industry Analysis and Economy  Analysis, Technical v/s Fundamental analysis. Test & Assignment   |
| November 2025  | Unit-IV Secondary Market: Stock Exchanges, Online Trading. Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction)Test & Assignment |
| December 2025  | Revision   |

Signature Oction

### Lesson Plan Year- 2025-26 , Session-(Odd)

Name of the Teacher: Sammi kumari

Class: B.Com (Hons)

Sem- 1st sem(Final year)

Code: 240/COM/M1104

of Subject: Fundamentals of Marketing

| Name of Subj  | ect: Fundamentals of Marketing Topics/ Chapters   |
|---------------|---|
| Month<br>JULY | Unit I: Meaning, concepts and principles of marketing; marketing mix, Analysis of marketing environment.  |
| AUGUST        | Unit II: Market segmentation: concepts and basis of market segmentation; understanding consumer behavior.   |
| SEPTEMBER     | Unit III: Product: meaning, product life cycle and new product development process, Pricing objectives, factors affecting pricing and pricing strategies. |
| OCTOBER       | Unit IV: Promotion: elements of promotion mix; Distribution Channel: meaning, types, roleand factors affecting choice of distribution channel.            |
| NOVEMBER      | Group discussions , presentations  Test Quiz in class level  TEST & Assignment, Revision  |

Lesson Plan (Year- 2025-26, Session-Odd)

Name of the Teacher: Sammi kumari

Class: B.Com (Pass)

Sem-5th(Final year)

Code: 5.04

Name of Subject:FMO

| Month           | Topics/ Chapters  |
|-----------------|---|
| JULY/<br>AUGUST | Unit-I  Definition of Money Market: Indian Money Markets Composition Composition and Structure; (a)  Acceptance  houses (b) Discount houses and (c) Call money market; Recent trends in Indian money  |
| SEPTEMBER       | Unit-II  Capital Market: Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, StockActivity (how to make portfolio of an investor, Case study, Test will be taken) exchange – National Stock Exchange and over the Counter exchangers |
| OCTOBER         | UnitIII  Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. Activity-(financial statement of companies has shown)  Financial Services:- Merchant Banking — Functions and Roles; SEBI guidelines; credit rating — concept, functions, and types.                       |
| NOVEMBER        | Unit-IV  Role, Policy measures relating to Development Financial Institution in India. Products & Servicesoffered by IFCI, IDBI,IIBI, SIDBI, IDFCL, EXIM, NABARD & ICICI.  Meaning and benefits of mutual funds, types, SEBI guidelines. Activity (how to invest in different alternatives of investment & check credit rating)                                 |
| DECEMBER        | Revision of syllabus, queries will be taken discuss about the important topics or sub topics of the subject. Activity (Case study)Group discussions, presentations, Quiz in class level,Test & Assignment.  |

Barmi Kumarsi Signature of Assistant Professor

### Govt. College for Girls, Sec-14, Gurugram

### Department of Commerce

Lesson Plan (Year- 2025, Session-Odd)

Name of the Teacher: Sammi kumari

Class: M.Com Sem-1st(Previous year)

Code: 241/COM/DS104C

Name of Subject:Strategic Human Resource Management

| Month           | Topics/ Chapters   |
|-----------------|--|
| JULY/<br>AUGUST | Unit-I  Concept of Strategy – defining strategy, characteristics and approaches to strategic decision making, Strategic management process; Developing a strategic vision, mission and setting objectives.   |
| SEPTEMBER       | Unit-II  appraisal – concept and components of environment; Analyzing the external (general and industry) environment; Organizational appraisal; Dynamics of internal environment, methods and techniques of organizational appraisal.   |
| OCTOBER         | Unit-III  Generic Strategy Alternatives – stability, expansion, retrenchment and combination strategies; variations strategy – Internal and external alternatives, related and unrelated alternatives, horizontal and vertical alternatives; International level strategic alternatives; Strategic choice-choice process, choice techniques, managerial factors. |
| NOVEMBER        | Unit-IV  Strategy implementation – the challenges of change and organizational learning;  Strategy and structural decisions; Behavioural issues in implementation; Operational decisions in implementation; Strategic evaluation and control – need, process and techniques.   |
| DECEMBER        | Group discussions ,presentations  Test Quiz in class level  TEST & Assignment,Revision   |

### Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan (Year- 2025-26, Session-Odd )

Name of the Teacher: Poonam

Class: M.Com (Pass)

Sem-1st

Code: 241/COM/CC102 Name of Subject: Ethics, Corporate Governance and stability

| Month     | Topies/ Chapters   |
|-----------|--|
| AUGUST    | Unit 1: Concepts and Framework: Company and stakeholders; Ownership and control; Theories and development of corporate governance. Models: Types and basis of adoption; Principals of corporate governance, Implications of corporate scarns; Global corporate governance movement; Boards and Directors: Role of Board; Board composition, independence, and committees; Board leadership: Splitting chairman and CEO, CEO succession, Lead director.   |
| SEPTEMBER | Unit 1: Building professional boards – directors' selection, executive compensation and stock option, Directors' training and competence, Board diversity, board evaluation; Boards oversight of CEO.  Unit 2: Stakeholders and Shareholder: Shareholders rights and responsibilities;  Differential voting rights; Voting mechanism; Class action Suit; Rights of minority shareholders; Activism – exit or voice, shareholder proposals, Institutional activism, stewardship code, foreign institutional investors, proxy advisory firms. Corporate social responsibility- meaning and models. |
| OCTOBER   | Unit 2: CSR and strategy, CSR in India; Sustainability-Role of company in sustainable development, sustainable reporting, disasters and liability, integrated reporting; Responsible investing.  Unit 3: Board Committees and Risk Management: Internal control; IT governance; Reliability of financial statements; Audit and auditors: Selection, rotation and role; Board committees, Audit committee: Composition and role; Risk management; Related party transactions.   |
| NOVEMBER  | Unit 4: Ethics: Meaning, need and importance; Ethical theories and business decisions; Business ethics; Code of ethics - development and implementation; Ethical dilemma in decisions; Whistle blowing - meaning, types, regulations; Whistle blower policy-structure and execution; Insider trading: meaning, prohibition, trading plan, code and policy; Crony capitalism and corporate funding.   |
| DECEMBER  | Group discussions ,presentations Test Quiz In class level TEST & Assignment,Revision   |

ignature of Assistant Professor

### Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan Year- 2025-26 , Session-(Odd)

Sem- 5th sem(Sec B & F)

ode: 240/COM/M1104

| Topics/ Chapters   |
|--|
| Cost Accounting :An introduction, cost element, concept and classification, assignment   |
| material cost Accounting, material cost control: concept and techniques, practical problems and test   |
| labour cost Accounting: labour turnover, Idle time and overtime, method of wage payments including incentive schemes, practical problems and test                |
| unit and output costing, calculation of estimates, tender and quotation price, practical problems, test, reconciliation of cost and financial accounts, revision |
| Group discussions ,presentations   |
| Test Quiz in class level TEST & Assignment, Revision   |
|  |

## Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan Year- 2025-26, Session-(Odd)

B.Com Pass

Sem- 1st sem(First year)

240/COM/M1104

| Month     | ndamentals of Marketing  Topics/ Chapters   |
|-----------|---|
| JULY      | Unit I: Meaning, concepts and principles of marketing; marketing mix, Analysis of marketing environment.  |
| AUGUST    | Unit II: Market segmentation: concepts and basis of market segmentation; understanding consumer behavior.   |
| SEPTEMBER | Unit III: Product: meaning, product life cycle and new product development process, Pricing objectives, factors affecting pricing and pricing strategies. |
| OCTOBER   | Unit IV: Promotion: elements of promotion mix; Distribution Channel: meaning, types, roleand factors affecting choice of distribution channel.            |
|           | Group discussions , presentations   |
| NOVEMBER  | Test Quiz in class level  |
| MOVEMBER  | TEST & Assignment, Revision   |

|                     | Government College for Girls, Sec 14, Gurugram   |
|---------------------|--|
|                     | Department of Commerce   |
|                     | Lesson Plan 2025-26 Session Odd  |
| Name of the Teacher | Dr Reetika Bhardwaj  |
| Class               | B.COM Pass (Final)   |
| Section             | B and F  |
| Semester            | 5 <sup>th</sup> Semester   |
| Subject             | Accounting for Management  |
| Month               | Topic/Chapters   |
| July                | Orientation of students, Accounting: Meaning, Nature and Scope, Functions, Role of Manangement Accountant  |
| August              | Role of Controller, The Treasurer, The Management Accounting Management Accounting was Financial Accounting, Management Accounting vs Cost Accounting, Utility of Management Accounting, Tools of Management Accounting, Analysis and Interpretation of Financial Statements: Meaning, Accounting, Analysis and Interpretation of Financial Topics   |
| September           | Ratio Analysis: Meaning, Classification of Ratios, Prolitability Nations  Sheet Ratios and Turnover Ratios, Advantages and Limitations of Ratio  Analysis. Cash Flow Statement: Meaning, Objectives, Limitations and  Accidental and Presentation  |
| October             | Financial Planning, Capital Budgeting: Meaning, Hattie, Heed, Heed |
| November            | Previous Year Question Papers Solve, Revision, Tests and Assignment.   |

Signature of Assistant Professor

|                     | Government College for Girls, Sec 14, Gurugram  |
|---------------------|---|
|                     | Department of Commerce  |
| Name of the Teacher | Lesson Plan 2025-26 Session Odd   |
| Class               | Dr Reetika Bhardwaj   |
|                     | M.COM (Final)   |
| Semester            | 3" Semester   |
| Subject             | Business Research Methods   |
| Month               | Topic/Chapters  |
| July                | Orientation of students, Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study, Introduction to Business Research: Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research  |
| August              | Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses.Research Design: The Nature of Research Designs; Process of Formulation of Research Design, Debates on Business Research Topics  |
| September           | Research Design:Classification: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factor affecting External Validity of Experiment; Methods to Control Extraneou Variables and Environments of Conducting Experiments, Presentations   |
| October             | Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online dat sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projectiv Techniques; Primary data collection methods- questioning techniques, onlin surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sampling vs. Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size, Quizzes related to Business Research Topics   |
| November            | Basic concepts and applications of multivariate analysis, Analysis of variance multiple regression, factor analysis, cluster analysis, discriminant analysis and conjoint analysis. Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Picture and Maps, Tabular Presentation, Difficulties in Presentation. Previous Year Question Papers Solve, Revision, Tests and Assignment. |

Signature of Assistant Professor

|                 | Govt. College for Glrls, Sec-14, Gurugram  |
|-----------------|--|
|                 | Department of Commerce   |
|                 | Lesson Plan (Year- 2025-26 , Session- Odd )  |
| Name of the Ter | icher: Dr. Monika Rani   |
| Class:          | B.com 1ST sem  |
| Section: A,F    |  |
| Name of Subject | : Business Environment   |
| Month           | Topics/ Chapters   |
| JULY            | BUSINESS ENVIRONMENT: CONCEPT; COMPONENTS  |
| AUGUST          | IMPORTANCE OF BUSINESS ENVIRONMENT, ENVIRONMENTAL ANALYSIS, SWOT ANALYSIS , ENVIRONMENTAL FORECASTING, ECONOMIC SYSTEM, NATURE OF INDIAN ECONOMY, ASSIGNMENT   |
| SEPTEMBER       | CORPORATE SOCIAL RESPONSIBILITY; ECONOMIC POLICY: MEANING, NEED, ADVANTAGES, LIMITATIONS, INDUSTRIAL POLICY, NEW INDUSTRIAL POLICY 1991, DEVELOPMENT AND REGULATION OF FOREIGN TRADE FOREIGN TRADE POLICY, EXPORT PROMOTION MEASURES AND EXPORT ORIENTED UNITS, TEST |
| OCTOBER         | SPECIAL ECONOMIC ZONES, FOREIGN INVESTMENT IN INDIA, MULTINATIONAL CORPORATIONS, WTO   |
| NOVEMBER        | INTERNATIONAL MONETARY FUND, WORLD BANK, OVERALL TEST,   |

Signature of Guest Lecturer

Lesson Plan (Year- 2025-26 , Session- Odd

Room 100 Class:

Section: G

Security of Subject: Business Organisation

| th        | Topics/ Chapters  |
|-----------|---|
| JULY      | Business- Concept, Objectives, nature and Spectrum of business activities. Process of setting up of business enterprise, forms of business enterprise: Public, Private and joint sector   |
| AUGUST    | Functional aspects of Business: starting and operating small venturing enterprise operations, business size and location decisions. Lay Out: Mass production and mass customization.  |
| SEPTEMBER | Management: Meaning, Concept, Importance and its Objectives. Management Process and its various functions (Planning, Organising, Staffing, Directing and Controlling). Assignment.  |
| OCTOBER   | Management: Development of Management thoughts - Classical Approach, Neo Classical Approach and Modern  Approach Managing functional areas of businesses Marketing, Product and pricing decisions,  Distribution and promotional decisions. Test. |
| NOVEMBER  | Financial management and securities markets, risk management, HR strategies for domestic and global businesses. Revision.   |

Signature of Guest Lecturer



Lesson Plan (Year- 2025-26 , Session- Odd

Name of the Teacher: CHITRA SINGH Class: B.com 1ST sem

Class: B.com 1ST sem Section: D Name of Subject: Business Organisation

| Month     | Tonics/ Chanters  |
|-----------|---|
| ATOT      | Business- Concept, Objectives, nature and Spectrum of business activities. Process of setting up of business enterprise, forms of business enterprise: Public, Private and joint sector   |
| AUGUST    | Functional aspects of Business: starting and operating small venturing enterprise operations, business size and location decisions. Lay Out: Mass production and mass customization.  |
| SEPTEMBER | Management: Meaning, Concept, Importance and its Objectives. Management Process and its various functions (Planning, Organising, Staffing, Directing and Controlling). Assignment.  |
| OCTOBER   | Management: Development of Management thoughts - Classical Approach, Neo Classical Approach and Modern Approach Managing functional areas of businesses Marketing, Product and pricing decisions, Distribution and promotional decisions. Test. |
| NOVEMBER  | Financial management and securities markets, risk management, HR strategies for domestic and global businesses. Revision.   |



Academic Session- 2025-26

Session-(Odd)

| Name of the T | Name of the Teacher: CHITRA SINGH  |
|---------------|--|
| Class:        | B.Com 1st Sem  |
| Section: G    |  |
| Name of Subje | Name of Subject: Fundamentals of Marketing(MIC)(2 4 0 / C O M / M I 104)   |
| Month         | Topics/ Chapters   |
| July, 2025    | Meaning, concepts and principles of marketing  |
| Aug,2025      | Marketing mix, Analysis of marketing environment ,Market segmentation: concepts and basis of market segmentation.Understanding consumer behaviour& Debate    |
| Sep,2025      | Product: meaning, product life cycle and new product development process, Pricing objectives, factors affecting pricing and pricing strategies & Assignment. |
| Oct,2025      | Promotion: elements of promotion mix; Distribution Channel: meaning and types of distribution channels & test  |
| Nov,2025      | Role and factors affecting choice of distribution channel & Revision.  |



Lesson Plan

Session-(Odd)

Name of the Teacher: CHITRA SINGH

Academic Session- 2025-26

B.Com 1st Sem Class:

Section: D Name of Subject: Entrepreneurial Skills(SEC)

| The second secon |  |
|--|--|
| Month  | Topics/ Chapters   |
| July, 2025   | Entrepreneurship Development: - Concept and Definition, Characteristics, Types of an Entrepreneur, Entrepreneurial Motivat   |
| Aug,2025   | Creating and Managing a New Venture: -Business Idea Generation, Feasibility Study and Business Planning, Legal Requirements, Financial Managent.  Entrepreneurs:-Market Research, Marketing Strategies, Sales Techniques Operations Management: Production Planning, Quality Management, Supply Chain Management. Assignmnt. |
| Sep,2025   | Human Resource Management for Small Businesses: - Recruitment and Selection, Team<br>Building and Leadership, Employee Motivation and Retention & Debate   |
| Oct,2025   | Financial and Risk Management: -Sources of Finance, Risk Management, Budgeting and Financial Planning. Test  |
| Nov,2025   | Innovation and Creativity in Business:-Role of Innovation , Creative Problem Solving, Case Studies & Revision  |
|  |  |



|             | Government College for Girls, Sector-14, Gurugram  |
|-------------|--|
|             | Lesson Plan  |
|             | Academic Session- 2025-26, Semester: Odd   |
|             | B.Com (Pass) 5th Semester Sec F  |
|             | Entrepreneurship and Small Scale Business  |
| Name of the | Name of the Teacher: Chitra Singh  |
| Week/Monto  | Week/Moure Topics/ Chapters to be covered  |
| July, 2025  | July, 2025 Introduction of Entrepreneur, Entrepreneurship.   |
| Aug, 2025   | Small Business, Developing Entrepreneurial Competencies, Debate Promotion and Development of Entrepreneurial Motivation. Entrepreneurial Motivation. Entrepreneurship Opportunities: Identification and Selection Entrepreneurial Opportunities in Contemporary Business Environment |
| Sep,2025    | Setting up a new venture, Quiz<br>Project Report, Market Survey, Group discussion<br>Managerial Roles & Functions in a Small Business<br>Production and Operations Management, Debate  |
| Oct, 2025   | Managing Business Growth, Assignment<br>Issues in Small Business Marketing, Presentation<br>Incentives & Subsidies   |
| Nov,2025    | Nov.2025 Institutional Support, Presentation, Test & Revision  |

Signature of Assistant Professor





Lesson Plan (Year- 2025-26 , Session- Odd

Name of the Teacher: CHITRA SINGH
Class: B.com 5th sem
Section: B,E
Name of Subject: Investment Management

| Month     | Topics/ Chapters   |
|-----------|--|
| JULY      | Investment: Meaning, nature and process.   |
| AUGUST    | Investment avenues and alternations, concept and Measurement of investment risk and return identification of investment Opportunities; Speculation, Gambling and Investment activities.    |
| SEPTEMBER | Technical Analysis: Dow theory, Charting techniques, volume indicators. Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis |
| OCTOBER   | .Secondary Market: Stock Exchanges, Online Trading. Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market.                   |
| NOVEMBER  | Option Contracts: Meaning uses, Types (Elementary Introduction),Overall test and Assignment.   |





# Government College for Girls, Sector- 14, Gurugram Lesson Plan

Academic Session- 2025-26, Semester: Odd

B.Com (Pass) IST Semester(F)

Fundamental of Marketing

Name of Extension Lecturer: Megha Bansal

| Week       | Topics/ Chapters to be covered                                 |
|------------|--|
| luly-2025  |  |
| 111        | Meaning, concepts and principles of marketing                  |
| IV         | Case studies, test, assignment                                 |
| August-202 |  |
| 1          | marketing mix  |
| 11         | Analysis ofmarketing environment                               |
| 111        | Market segmentation: concepts and basis of market segmentation |
| IV         | Understanding consumer behaviour                               |
| September- | 2025   |
| 1          | Understanding consumer behaviour                               |
| II         | Group Disscussion, assignment                                  |
| m          | Product: meaning, concept and types                            |
| IV         | test   |
| October-20 | 25   |
| 1          | Product life cycle   |
| 11         | new product development process                                |
| 111        | Promotion: elements of promotion mix                           |
| IV         | Distribution Channel: meaning, types                           |
| November-  | 2025   |
| Ţ          | factors affecting choice of distribution channel               |
| II         | PRESENTATION   |
| m          | PRESENTATION   |
| IV         | PRESENTATION   |

# Government College for Girls, Sector- 14, Gurugram

# Lesson Plan

Academic Session- 2024-25, Semester: Even

B.Com (Pass) 4TH Semester(A)

**Business Statistics** 

Name of Assistant/ Associate Professor: Megha Bansal

|           | Name of Assistant/ Associate                               |  |
|-----------|--|--|
| Week      | ek Topics/ Chapters to be covered                          |  |
| February- | 2025   |  |
| 1         | INDEX NUMBER PART 1  |  |
| 11        | PRACTICAL PROBLEMS & ASSIGNMENTS                           |  |
| ш         | INDEX NUMBER PART 2  |  |
| IV        | PRACTICAL PROBLEMS & ASSIGNMENTS                           |  |
| March-202 | 5  |  |
| 1         | TIME SERIES ANALYSIS PART 1                                |  |
| 11        | PRACTICAL PROBLEMS & ASSIGNMENTS                           |  |
| m         | TIME SERIES ANALYSIS PART 2                                |  |
| IV        | PRACTICAL PROBLEMS & ASSIGNMENTS                           |  |
| pril-2025 |  |  |
| 1         | THEORY OF PROBABILITY                                      |  |
| Ш         | ADDITIVE AND MULTIPLICATION LAW PROBABILITY                |  |
| 111       | CONDITIONAL PROBABILITY, BAYE'S THEOREM                    |  |
| IV        | PRACTICAL PROBLEMS, ASSIGNMENTS AND TEST                   |  |
| ay-2025   |  |  |
| ī         | PROBABILITY DISTRIBUTION AS A CONCEPT; BINOMIAL            |  |
| II        | PROBABILITY DISTRIBUTION AS A CONCEPT; POISSON             |  |
| m         | PROBABILITY DISTRIBUTION AS A CONCEPT; NORMAL DISTRIBUTION |  |
| IV        | REVISION   |  |



# Government College for Girls, Sector- 14, Gurugram Lesson Plan

Academic Session 2025-26 Semester Cold

|           | Academic Session- 2025-26, Semester: Odd   |  |
|-----------|--|--|
|           | B.Com (Pass) 3rd Semester(B)   |  |
|           | Working Capital Management   |  |
| W/West    | Name of Extension Lecturer: Megha Bansa  |  |
| Week      | The state of the s |  |
| July-2025 |  |  |
| m         | WORKING CAPITAL MEANING, IMPORTANCE, COMPONENTS  |  |
| īV        | FACTOR INFLUENCING WORKING CAPITAL REQUIREMENTS, ROLE OF MANAGER   |  |
| August-20 | 25   |  |
| 1         | DIFFERENT APPROACHES TO FINANCING CURRENT ASSESTS  |  |
| 11        | PRACTICAL PROBLEMS AND ASSIGNMENT  |  |
| 111       | CASH MANAGEMENT- IMPORTANCE, FACTORS INLUENCING CASH BALANCE   |  |
| IV        | DETERMINING OPTIMUMCASH BALANCE, CASH BUDGETING  |  |
| eptembe   | -2025  |  |
| 1         | CONTROLLING AND MONITORING COLLECTION AND DISBURSEMENTS  |  |
| n         | PRACTICAL PROBLEMS AND ASSIGNMENT  |  |
| 380       | RECEIVABLES MANAGEMENTS- CREDIT POLICY VARIABLES, CREDIT STANDARDS   |  |
| IV        | CREDIT PERIOD, CASH DICOUNT AND COLLECTIONEFFORTS, CREDIT EVALUATION   |  |
| tober-20  | 25   |  |
| 1         | CONTROL OF RECEIVABLES   |  |
| п         | PRACTICAL PROBLEMS AND ASSIGNMENT  |  |
| m         | INVENTORY MANAGEMENT- NEED FOR INVENTORIES AND IMPORTANCE OF ITS   |  |
| IV        | TECHNIQUES FOR MANAGING INVENTORY, ECONOMIC ORDER QUANTITY   |  |
| vember-2  | 025  |  |
| 119       | STOCK LEVEL, ANALYSIS OF INVESTMENT IN INVENTORY   |  |
| u .       | SELECTIVE INVENTORY CONTROL- ABC, VED AND FSN ANALYSIS   |  |
| 300       | PRACTICAL PROBLEMS AND ASSIGNMENT  |  |
| IV        | REVISION   |  |

# Government College for Girls, Sector- 14, Gurugram Lesson Plan

Academic Session- 2025-26, Semester: Odd

B.Com (Pass) 3rd Semester(B)

Working Capital Management

| Name of Extension Lecturer: Megha Bansal                      |  |  |
|---|--|--|
| Week  | Topics/ Chapters to be covered                                       |  |
| uly-2025  |  |  |
| 111   | WORKING CAPITAL MEANING, IMPORTANCE, COMPONENTS                      |  |
| IV  | FACTOR INFLUENCING WORKING CAPITAL REQUIREMENTS, ROLE OF MANAGER     |  |
| ugust-202   |  |  |
| 1   | DIFFERENT APPROACHES TO FINANCING CURRENT ASSESTS                    |  |
| 11  | PRACTICAL PROBLEMS AND ASSIGNMENT                                    |  |
| m   | CASH MANAGEMENT- IMPORTANCE, FACTORS INLUENCING CASH BALANCE         |  |
| IV  | DETERMINING OPTIMUMCASH BALANCE, CASH BUDGETING                      |  |
| September   | -2025  |  |
| 1   | CONTROLLING AND MONITORING COLLECTION AND DISBURSEMENTS              |  |
| п   | PRACTICAL PROBLEMS AND ASSIGNMENT                                    |  |
| 111   | RECEIVABLES MANAGEMENTS- CREDIT POLICY VARIABLES, CREDIT STANDARDS   |  |
| IV  | CREDIT PERIOD, CASH DICOUNT AND COLLECTIONEFFORTS, CREDIT EVALUATION |  |
| October-2   | 025  |  |
| Î.  | CONTROL OF RECEIVABLES   |  |
| 11  | PRACTICAL PROBLEMS AND ASSIGNMENT                                    |  |
| 111   | INVENTORY MANAGEMENT- NEED FOR INVENTORIES AND IMPORTANCE OF ITS     |  |
| IV TECHNIQUES FOR MANAGING INVENTORY, ECONOMIC ORDER QUANTITY |  |  |
| Novembe   | -2025  |  |
| ı   | STOCK LEVEL, ANALYSIS OF INVESTMENT IN INVENTORY                     |  |
| 11  | SELECTIVE INVENTORY CONTROL- ABC, VED AND FSN ANALYSIS               |  |
| m   | PRACTICAL PROBLEMS AND ASSIGNMENT                                    |  |
| IV  | REVISION   |  |

# Government College for Girls, Sector- 14, Gurugram

Academic Session- 2025-26, Semester: Odd

B.Com (Pass) 5th Semester(D)

Name of Extension Lecturer: Megha Bansal Accounting For Management

| Week      | Topics/ Chapters to be covered                     |
|-----------|--|
| July-2025 |  |
| m         | MANAGEMENT ACCOUNTING: AN INTRODUCTION             |
| IV        | MANAGEMENT ACCOUNTING: NATURE AND SCOPE            |
| August-20 |  |
| T.        | FINANCIAL STATEMENTS                               |
| 11        | ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENT |
| 111       | TECHNIQUES OF FINANCIAL ANALYSIS                   |
| IV        | PRACTICAL PROBLEMS AND ASSIGNMENTS                 |
| eptembe   |  |
| 1         | RATIO ANALYSIS                                     |
| 11        | RATIO ANALYSIS, ASSIGNMENTS                        |
| ·         | CASH FLOW STATEMENT                                |
| IV        | PRACTICAL PROBLEMS AND ASSIGNMENTS                 |
| ctober-20 | 25   |
| 1         | FINANCIAL PLANNING                                 |
| 11        | ASSIGNMENTS AND TEST                               |
| 111       | CAPITAL BUDGETING                                  |
| IV        | CAPITAL BUDGETING                                  |
| vember-2  | 025  |
| ſ         | PRACTICAL PROBLEMS AND ASSIGNMENTS                 |
| II.       | REVISION   |
| 111       | REVISION   |
| IV        | REVISION   |

# Government College for Girls, Sector- 14, Gurugram <u>Lesson Plan</u>

Academic Session- 2025-26, Semester: Odd

B.Com (Pass) 3rd Semester(F&B)

Quantitative Techniques For Business-II

Name of Extension Lecturer: Megha Bansal

| Week      | Topics/ Chapters to be covered   |  |
|-----------|--|--|
| July-2025 |  |  |
| III       | TIME SERIES ANALYSIS PART 1  |  |
| IV        | PRACTICAL PROBLEMS & ASSIGNMENTS                                       |  |
| August-20 | 25   |  |
| 1         | TIME SERIES ANALYSIS PART 2  |  |
| 11        | PRACTICAL PROBLEMS & ASSIGNMENTS                                       |  |
| Ш         | INDEX NUMBER PART 1  |  |
| IV        | PRACTICAL PROBLEMS & ASSIGNMENTS                                       |  |
| eptember  | -2025  |  |
| Ĩ         | INDEX NUMBER PART 2  |  |
| II        | PRACTICAL PROBLEMS & ASSIGNMENTS                                       |  |
| ш         | PROBABILITY DISTRIBUTION AS A CONCEPT; BINOMIAL                        |  |
| IV        | PRACTICAL PROBLEMS & ASSIGNMENTS                                       |  |
| ctober-20 | 25   |  |
| (1)       | PROBABILITY DISTRIBUTION AS A CONCEPT; POISSON                         |  |
| II        | PRACTICAL PROBLEMS & ASSIGNMENTS                                       |  |
| m         | PROBABILITY DISTRIBUTION AS A CONCEPT; NORMAL DISTRIBUTION             |  |
| IV        | PRACTICAL PROBLEMS & ASSIGNMENTS                                       |  |
| ovember-2 | 2025   |  |
| 1         | LINEAR PROGRAMMING FORMULATION AND ASSUMPTIONS OF LPP                  |  |
| U         | PROBLEM RELATING TO TWO VARIABLES INCLUDINGTHE CASEOF MIXWD CONSTRINTS |  |
| Ш         | CASE HAVING NO SOLUTION , TYPES OF SOLUTIONS                           |  |
| IV        | REVISION   |  |

# Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan (Year-2025-26, Session-ODD)

Name of the Teacher: Dr. Babita Jaiswal

Class: B.COM 5TH SEM

Section: D&F

Name of Subject: TAXATION LAW I

| Month     | Topics/ Chapters   |
|-----------|--|
| July      | Income Tax: An introduction and Important Definitions,   |
| August    | Agriculture Income, Residential status, incidence of Tax Liability, Exempted incomes. Income from Salaries , Test & Assignment                           |
| September | Income from Salaries (including retirement benefits),Income from House property, Test & Assignment   |
| October   | Profits and Gains from Business or Profession; Depreciation, Capital Gains. Income from other sources, Test, Assignment                                  |
| November  | clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be<br>made in computing total income. Test & Assignment |

|                 | Govt. College for Girls, Sec-14, Gurugram   |
|-----------------|---|
|                 | Department of Commerce  |
|                 | Lesson Plan (Year- 2025-26 , Session- Odd )   |
| Name of the Tea | ncher: Dr. Babita Jaiswal   |
| Class:          | B.com 1ST sem   |
| Section: C      |   |
| Name of Subjec  | t: Business Environment   |
| Month           | Topics/ Chapters  BUSINESS ENVIRONMENT: CONCEPT; COMPONENTS   |
| JULY            |   |
| AUGUST          | IMPORTANCE OF BUSINESS ENVIRONMENT, ENVIRONMENTAL ANALYSIS, SWOT ANALYSIS , ENVIRONMENTAL FORECASTING, ECONOMIC SYSTEM, NATURE OF INDIAN ECONOMY, ASSIGNMENT  |
| SEPTEMBER       | CORPORATE SOCIAL RESPONSIBILITY; ECONOMIC POLICY: MEANING, NEED, ADVANTAGES, LIMITATIONS, INDUSTRIAL POLICY, NEW INDUSTRIAL POLICY 1991, DEVELOPMENT AND REGULATION OF FOREIGN TRADE, FOREIGN TRADE POLICY, EXPORT PROMOTION MEASURES AND EXPORT ORIENTED UNITS, TEST |
| OCTOBER         | SPECIAL ECONOMIC ZONES, FOREIGN INVESTMENT IN INDIA, MULTINATIONAL CORPORATIONS, WTO  |
|                 | INTERNATIONAL MONETARY FUND, WORLD BANK, OVERALL TEST,  |

Lesson Plan (Year- 2025-26 , Session- Odd )

Name of the Teacher: Dr. Babita Jaiswal

Class:

B.com 5th sem

Section: F

Name of Subject: Investment Management

| Month     | Topics/ Chapters   |
|-----------|--|
| JULY      | Investment: Meaning, nature and process.   |
| AUGUST    | Investment avenues and alternations, concept and  Measurement of Investment risk and return Identification of Investment Opportunities; Speculation,  Gambling and Investment activities.          |
| SEPTEMBER | Technical Analysis: Dow theory, Charting techniques, volume<br>indicators.Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis,<br>Technical v/s<br>Fundamental analysis |
| OCTOBER   | .Secondary Market: Stock Exchanges, Online Trading. Trading mechanism in Bombay Stock Exchange.  Derivatives: Meaning, uses, Types, Derivatives in  Indian capital market.                         |
| NOVEMBER  | Option Contracts: Meaning uses, Types (Elementary Introduction), Overall test and Assignment .   |

Lesson Plan (Year- 2025-26 , Session- Odd

Name of the Teacher: DR. BABITA JAISWAL

Class:

B.com 1ST sem

Section: B

Name of Subject: Fundamentals of Marketing.(MIC)

| AUGUST    | Meaning, concepts and principles of marketing; marketing mix, Analysis of marketing environment   |
|-----------|---|
| SEPTEMBER | Market segmentation: concepts and basis of market segmentation. Understanding consumer behaviour. Test.                                       |
| OCTOBER   | Product: meaning, product life cycle and new product development process.Assignment.  |
| NOVEMBER  | Promotion: elements of promotion mix; Distribution Channel: meaning types, roleand factors affecting choice of distribution channel.Revision. |

# Lesson Plan

(Year-2025-26)

(Session-Odd)

Name of the Teacher: JYOTI NIRBAN

Class:

**B.COM II 3rd semester** 

Section:

A

Name of Subject: WORKING CAPITAL

MANAGEMENT (MIC 3rd Sem)

| Month     | Topics/ Chapters   |
|-----------|--|
| JULY      | Introduction- Working Capital Meaning, Importance, components Factors Influencing working capital requirements, Role of finance manager in working capital   |
| AUGUST    | Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance.Test  |
| SEPTEMBER | Cash Management- Importance, Factors influencing Cash Balance,<br>Determining Optimum Cash Balance, Cash Budgeting, Controlling and<br>Monitoring Collection and disbursements. Assignment   |
| OCTOBER   | Receivables Management- Credit Policy Variables, Credit Standards, Credit period, Cash discount and Collectionefforts, Credit evaluation, Control of receivables. Test Inventory Management- Need for Inventories and Importance of its Management, Techniques for managing Inventory, Economic Order Quantity (EOQ), Stock level, Analysis of Investment ininventory, Selective Inventory Control - ABC, VED and FSN TEST |
| NOVEMBER  |  |

Signature of Extension Lecturer

Hop,

(Session-Odd) Lesson Plan

(Year-2025-26)

Name of the Teacher: JYOTI NIRBAN

BCA & BA 3rd Sem

Section:

Name of Subject:BASIC BUSINESS

LAWS FOR ENTREPRENEURS (MDC 3rd Sem)

| Month     | Topics/ Chapters   |
|-----------|--|
| JULY      | Topics/ Chapters  The Indian Contract Act, 1872 Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements; Quasi-contracts.  |
| AUGUST    | Indian Partnership Act, 1932: Concept, definition, features, rights and liabilities of partners, partnership deed. Negotiable Instrument Act, 1881: Definition, features, promissory note, bill of exchange and cheque crossing of cheque, types of crossing, dishonour and discharge of negotiable instruments.TEST                           |
| SEPTEMBER | The Limited Liability Partnership Act, 2008, Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; ASSIGNMENT   |
| OCTOBER   | Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of the name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle Blowing; Conversion into LLP.  The Sale of Goods Act, 1930:Contract of sale: Meaning. |
| NOVEMBER  | The Sale of Goods Act, 1930:Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by nonowners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods. REVISION                  |

|             | <u>Ecssoli Plan</u>  |
|-------------|--|
|             | Academic Session- 2025-26 , Semester: Odd  |
|             | B.Com (Pass) 5th Semester Sec C  |
| Name of the | CHITCHTONOUSELL  |
| Week        | - TOTT NIRBAN  |
|             | Topics/ Chapters to be covered   |
| July, 2024  | Introduction of Entrepreneur, Entrepreneurship. Assign students to identify a business idea or select from generated ideas.  |
| Aug,2024    | Small Business, Developing Entrepreneurial Competencies, Debate Promotion and Development of Entrepreneurship ,Entrepreneurial Motivation.   |
|             | Entrepreneurship Opportunities: Identification and Selection<br>Entrepreneurial Opportunities in Contemporary Business Environment,<br>Conduct a competition where students present their pitches to the<br>class or a panel of judges. TEST                         |
| Sep,2024    | Setting up a new venture, Quiz Project Report, Market Survey, Group discussion Managerial Roles & Functions in a Small Business Production and Operations Management, Debate, Students role-play as business owners and customers in different scenarios. ASSIGNMENT |
| Oct,2024    | Managing Business Growth, Assignment Issues in Small Business Marketing, Presentation Incentives & Subsidies   |
| Nov,2024    | Institutional Support, Presentation, Prepare a Q&A session where students can ask questions. Test & Revision   |

Signature of Assistant Professor

|               | Government 14. Gurugram   |
|---------------|---|
| $\overline{}$ | Government College for Girls, Sector- 14, Gurugram  |
|               |   |
|               | Academic Session- 2025-26, Semester: Odd  |
| NI            | O.Com (Pass) 1st Competer" A & F  |
| wame o        | Financial Accounting  Topics/ Chapter: JYOTI NIRBAN   |
| Week          | Topics/ Chapters to be covered  UGUST 2023  |
| JULY/ A       | UGUST 2022  |
| 1             | ACCOUNTING: MEANING, OBJECTIVES, SCOPE AND NATURE, BASIC ACCOUNTING TERMS & BASES OF ACCOUNTING |
| II            | ACCOUNTING PRINCIPLES AND ACCOUNTING STANDARDS  |
| Ш             | DOUBLE ENTRY SYSTEM, RECORDING OF ACCOUNTING TRANSACTIONS, GST                                  |
| IV            | TRIAL BALANCE   |
| V             | CAPITAL AND REVENUE   |
| Septemb       | ber-2023  |
| I.            | FINANCIAL STATEMENTS (FINAL ACCOUNTS)   |
| - 11          | FINANCIAL STATEMENTS (FINAL ACCOUNTS)   |
| 111           | FINAL ACCOUNTS WITH ADJUSTMENTAND QUIZ  |
| IV            | FINAL ACCOUNTS WITH ADJUSTMENTAND QUIZ  |
| October-      |   |
| 1             | HIRE PURCHASE SYSTEM & INSTALMENT PAYMENT SYSTEM  |
| П             | HIRE PURCHASE SYSTEM & INSTALMENT PAYMENT SYSTEM  |
| 111           | BRANCH ACCOUNTS   |
| IV            | TEST AND ASSIGNMENT   |
| Novembe       | er-2023   |
| 1             | COMPUTERISED ACCOUNTING SYSTEM  |
| II            | TALLY SYSTEM  |
| 111           | TALLY SYSTEM  |
| IV            | TALLY , REVISION AND ASSIGNMENT   |

Signature of Assistant Professor

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| 0.00             | Govt. College for Girls, Sec-14, Gurugram   |
|------------------|---|
|                  | Department of Commerce  |
|                  | Lesson Plan (Year- 2025-26, Session- Odd )  |
|                  | Name of the Teacher: Pushpa Kumari  |
| Section:         | C&D Class: B.Com Sem- I   |
| Name of Subject: | Financial Accounting  |
| Month            | Topics/ Chapters  |
| July/August      | Financial Accounting: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles. Accounting Standards.doubt session and Test. |
| September        | Journalizing, Ledger posting and Trial Balance. Capital and revenue. Final Accounts with adjustments and without adjustment. Doubt Session and Test                                   |
| October          | Accountibg for Hire-Purchase System and Installment Payment System. Branch Accounts: Inland Branches and Foreign Branches.Doubt Session and Assignment.                               |
| November         | Computerised Accounting System. Tally-Practical.Revision and Test   |
| December         | All Syllabus Revision   |

Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan Session- 2025-26 Semester(Odd) Name of the Teacher: Pushpa Kumari Class: B.com(Pass) Semester-3rd Section: Name of Subject: Corporate Accounting-I Topics/ Chapters Month Share capital :Meaning, Types, Accounting Treatment of issue, Accounting treatment of call in arrear, call in advance and over July subscription of shares. Forfeiture of shares, Re issue of forfeited shares, Buy back of shares;sweat equity shares. Redemption of preference shares. Test August Debenture: Meaning, types, Issue of Debenture. Methods of Redemption of Debentures, Redemption of Debentures: numerical September problems Doubt session and Test valuation of Goodwill: Features of Goodwill, Factors Affecting the value of Goodwill, Methods of valuation of Goodwill, Numerical October problems. Valuation of Shares: Methods of valuation of shares.valuation of Shares: Numerical problems Profit or Loss Prior to Incorporation and Subsequent to Incorporation. Doubt Classes and Assignment. Final accounts of companies :preparing Balance Sheet and statement of profit and loss; Surplus a/c November Final accounts of companies: Numerical problems Revision December

|                   | Govt. College for Girls, Sec-14, Gurugram   |
|-------------------|---|
|                   | Department of Commerce  |
|                   | Lesson Plan   |
|                   | Session- 2025-26 Semester(Odd)  |
| Name of the Teacl | ner: Pushpa Kumari  |
| Class: B.com(Pa   | ss) Semester-1st  |
| Section:          | F   |
| Name of Subjects  | (SEC) Entrepreneurial skills  |
| vanie or Subject. | Topics/ Chapters  |
| Month             | Consent and Definition,   |
| July/August       | Entrepreneurship Development: - Concept and Definition, Characteristics, Types of an Entrepreneur, Entrepreneurial Motivation   |
| September         | Creating and Managing a New Venture: -Business Idea Generation, Feasibility Study and Business Planning, Legal Requirements, Financial Managent.  Marketing for Entrepreneurs:-Market Research, Marketing Strategies, Sales Techniques Operations Management: Production Planning, Quality Management, Supply Chain Management.Assignmnt. |
| October           | Human Resource Management for Small Businesses: - Recruitment and Selection, Team Building and Leadership, Employee Motivation and Retention & Debate   |
| November          | Financial and Risk Management: -Sources of Finance, Risk Management, Budgeting and Financial Planning. Test Innovation and Creativity in Business: Role of Innovation, Creative Problem Solving, Case Studies & Revision  |
| December          | Revision  |
|                   | Signature of Extension Lectur   |

| V_          | Govt. College for Girls, Sec-14, Gurugram   |
|-------------|---|
|             | Department of Commerce  |
|             | Lesson Plan   |
|             | Session- 2025-26 Semester(Odd)  |
| vame of the | Teacher: Pushpa Kumari  |
|             | m(Pass) Semester-3rd  |
| ection:     | D   |
| ame of Sub  | oject: MIC (Working Capital Management)   |
| Month       | Topics/ Chapters  |
| July        | Introduction- Working Capital Meaning, Importance, components, Factors Influencing working capital requirements, Role of finance manager in working capital, Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance. Doubt Class and Test |
| August      | Cash Management- Importance, Factors influencing Cash Balance, Determining Optimum Cash Balance, Cash Budgeting, Controlling and Monitoring Collection and disbursements. Doubt class And Test  |
| September   | Receivables Management- Credit Policy Variables, Credit Standards,<br>Credit period, Cash discount and Collectionefforts, Credit evaluation,<br>Control of receivables.Case Studies and Test  |
| October     | Inventory Management- Need for Inventories and Importance of its Management, Techniques for managing Inventory. Revision and Test   |
| November    | Economic Order Quantity (EOQ), Stock level, Analysis of Investment in inventory, Selective Inventory Control - ABC, VED and FSN Analysis. Case Studies  |
| December    | Revision  |
|             | Signature of Extension Lectur   |

(Poojakani)

# Department of Commerce Lesson Plan (Year- 2025-26, Session- ODD)

Name of the Teacher: Pooja Rani

Class: B.Com - 3rd Sem

Section: E & G

Name of Subject: Quantitative Techniques for Business-II

Course ID: 240/COM/CC303

| Month     | Topics/ Chapters   |
|-----------|--|
| July      | Time-based Data: Index Numbers-Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers.   |
| August    | Construction of consumer price indices. Constructing index numbers using real-<br>life data in Excel. Time- based Data: Time Series Analysis-Components of time<br>series; additive and multiplicative models; Trend analysis: Finding trend<br>bymoving average method and fitting of linear trend line using principle of least<br>squares. Fitting trend lines in Excel. Test, Assignment |
| September | Probability Distribution-Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters. Identifying real-life examples for each distribution; calculating probabilities; Excel-based simulations. Assignment   |
| October   | Linear Programming-Linear Programming-Formulation and assumptions of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions unbounded solution and redundant constraints. Formulating and solving hypothetical business problems using graphical method using Excel. Assignment Test    |
| November  | Test & Revision: Comprehensive revision and assessment of key topics. Practice numerical problems from all units, Clarify conceptual doubts, Internal assessments and Viva, Practical project discussions.   |

|             | Govt. College for Girls, Sec-14, Gurugram   |
|-------------|---|
|             | Department of Commerce  |
|             | Lesson Plan   |
|             | Session- 2025-26 Semester(Odd)  |
| Name of the | Feacher: Pooja Rani   |
| Class: B.co | m(Pass) Semester-3rd  |
| Section:    | G   |
| Name of Sul | oject: MIC (Working Capital Management)   |
| Month       | Topics/ Chapters  |
| July        | Introduction- Working Capital Meaning, Importance, components, Factors Influencing working capital requirements, Role of finance manager in working capital, Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance. Doubt Class and Test |
| August      | Cash Management- Importance, Factors influencing Cash Balance,<br>Determining Optimum Cash Balance, Cash Budgeting, Controlling and<br>Monitoring Collection and disbursements. Doubt class And Test  |
| September   | Receivables Management- Credit Policy Variables, Credit Standards,<br>Credit period, Cash discount and Collectionefforts, Credit evaluation,<br>Control of receivables.Case Studies and Test  |
| October     | inventory Management- Need for inventories and Importance of its Management, Techniques for managing Inventory. Revision and Test   |
| November    | Economic Order Quantity (EOQ), Stock level, Analysis of Investment in<br>inventory, Selective Inventory Control - ABC, VED and FSN Analysis.<br>Case Studies  |
| December    | Revision  |

# Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan (Year- 2025-26, Session- Odd )

Name of the Teacher: Pooja Rani Class: B.com(pass) Sem- 5th

Section: C

Name of Subject: Financial market operations

| Month     | Topics   |
|-----------|--|
| July      | Indian money market composition and structure (a) acceptance house (b)Discount house and (c)Call money market ;recent trends in Indian money market. Revision and Test   |
| August    | capital market: security market:(a) New issue market (b)Secondary market; functions and role of stock exchange listing, procedure and legal requirements, public issue pricing and marketing, Stock exchange- National stock exchange and over-the-counter exchange.Revision and Test  |
| September | SEBI-Introduction, Roll, its powers, Objectives, Scope and functions. Investors Protection: Grievance concerning stock exchange and dealing and their removal; grievance cell in stock exchange SEBI: Company Law Board: Press remedy through courts.Revision and Test   |
| October   | Functionaries on Stock Exchange: Brokers, sub brokers, market makers, jobbers, portfolio consultants, Institutional investors, Depository. Financial services: Merchant banking- Functions and Rolls; SEBI guidelines; credit rating- concept, functions, and types. Role, Policy measures relating to Development Financial Institution in India. Revision and test |
| November  | Products and Services offered by IFCI, IDBI, IIBI, SIDBI, IDFCL, EXIM, NABARD and ICICI . Meaning and benefits of mutual funds, types, SEBI guidelines. Revision and test  |
|           | Prin Romi  |

Signature of Assistant Professor/Associate Professor/Guest/Extension Lecturer

# Department of Commerce Lesson Plan (Year- 2025-26, Session- ODD)

Name of the Teacher: Pooja Rani Class: B.Com - 152 Sem

Name of Subject: MDC Course ID: 240/COM/MD106

| Month     | Translation Characters  |
|-----------|---|
| July      | Soundation Of Commerce-Economic and non economic activities and their classification.   |
| August    | Business, Profession & employment : Meaning, Characteristics,   |
| September | Industry: Types, Commerce: Components, Trade , auxiliaries of trade.  |
| Getobe:   | Business Organisation- Sole proprietorship, rlindu undivided Family Business Partnership, Role of small business in economic Development, Contemporary Business Opportunities: Network Marketing, Franchising. BPOs Introduction to E-Commerce- Meaning, Scope, Limitations, benefits Electronic Market, Traditional retailing and e-retailing, e-services: Security, Ethics, Cyber Crimes. |
| November  | E-commerce Business Models and Applications: B2B,B2C, C2C, C2C,C2B,G2B and G2c Model. Application of E-Commerce in manufacturing. Wholesale, retail and service sector.   |

|                 | Govt. College for Girls, Sec-14, Gurugram  |
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|                 | Department of Commoves   |
|                 | Lesson Plan (Year- 2025-26 , Session- Odd )  |
| Name of the Ter | cher: Reena Kumari   |
| Class:          | B.com 3rd sem  |
| Section: C      | Dicont Stu sem   |
| Name of Subjec  | : Quantitative Techniques for Business-II  |
| Month           | Topics/ Chapters   |
| JULY            | Linear Programming- Formulation and assumptions of LPP   |
| AUGUST          | LPP- Graphical method of solution; Problems relating to two variables including the case of mixed constraints; case having no solution, multiple solution, unbounded solution and redundant constraints.                           |
| SEPTEMBER       | Time-Based Data: Index Number- Meaning and use of Index Number; Construction of Index Number: Aggregative and Average of Relatives- Simple and Weighted, Test of adequacy of Index Number, Construction of Consumer Price Indices. |
| OCTOBER         | Time-Based Data: Time Series Analysis- Components of Time Series; Addityive and multiplicative Models; Trend Analysis; Finding Trend by moving average method and fitting of linear trend line using principle of Least Squares.   |
| NOVEMBER        | Probability Distribution- Probability Distribution as a concept: Binomial, Poisson and Normal Distribution - Their Properties and parameters.  |

|                                     | Govt. College for Girls, Sec-14, Gurugram  |
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|                                     | Lesson Plan (Year- 2025-26 , Session- Odd )  |
| Name of the T                       |  |
| Classic of the Teac                 | cher: Reena Kumari   |
| Class:                              | B.com 1ST sem  |
| Section: A                          |  |
| Name of Subject                     | Business Organisation  |
|                                     | ~ · Bamsuttoll   |
| Month                               | Topics/ Chapters   |
| JULY                                | Business- Concept, Objectives, nature and Spectrum of business activities. Process of setting  |
| is.                                 | up of business enterprise, forms of business enterprise: Public, Private and joint sector  |
| AUGUST                              | TO THE STATE OF TH |
|                                     | Functional aspects of Business: starting and operating small venturing enterprise operations, business size and location decisions. Lay Out: Mass production and mass customization.   |
| 1                                   | operations, ousiness size and location decisions. Lay Out: Mass production and mass are  |
| SEPTEMBER                           | Management: Meaning, Concept, Importance and its Objectives. Management Process and  |
| DI SAN POLICE DI GEOGRAPIA DI CANTA | its various functions (Planning, Organising, Staffing, Directing and Controlling). Assignment.   |
|                                     |  |
| OCTOBER                             | Management: Development of Management thoughts - Classical Approach, Neo Classical Approach and  |
| GETOBER                             | Modern   |
|                                     | Approach Managing functional areas of businesses Marketing, Product and pricing decisions,   |
|                                     | Distribution and promotional decisions. Test   |
| NOVEMBER                            | Financial management and securities markets, risk  |
|                                     | management, HR strategies for domestic and global businesses. Revision.  |

|                  | Govt. College for Girls, Sec-14, Gurugram Department of Go  |
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|                  | Departs, Sec-14, Gurugram   |
|                  | Department of Commerce  |
|                  | Lesson Plan (Year- 2025-26 , Session- Odd )   |
|                  | (Tear- 2025-26 , Session- Odd )   |
| Name of the Teac | her: Reena Kumari   |
| Ciniss.          | 3.com 1ST sem   |
| section: E       |   |
| Name of Subject: | Business Environment  |
|                  | Dustiless Environment   |
| Month            | Topics/ Chapters  |
| JULY             |   |
|                  | BUSINESS ENVIRONMENT: CONCEPT; COMPONENTS   |
| AUGUST           | IMPORTANCE OF BUSINESS ENVIRONMENT, ENVIRONMENTAL ANALYSIS, SWOT ANALYSIS, ENVIRONMENTAL FORECASTING, ECONOMIC SYSTEM, NATURE OF INDIAN ECONOMY, ASSIGNMENT   |
| SEPTEMBER        | 1 Proceedings of the Control of the |
| SEFTEMBER        | CORPORATE SOCIAL RESPONSIBILITY; ECONOMIC POLICY: MEANING, NEED, ADVANTAGES, LIMITATIONS, INDUSTRIAL POLICY, NEW INDUSTRIAL POLICY 1991, DEVELOPMENT AND REGULATION OF FOREIGN TRADE, FOREIGN TRADE POLICY, EXPORT PROMOTION MEASURES AND EXPORT ORIENTED UNITS, TEST   |
| OCTOBER          | SPECIAL ECONOMIC ZONES, FOREIGN INVESTMENT IN INDIA, MULTINATIONAL CORPORATIONS, WTO  |
| NOVEMBER         | INTERNATIONAL MONETARY FUND, WORLD BANK, OVERALL TEST,  |
|                  |   |

# Department of Commerce Lesson Plan (Year- 2025-26, Session- ODD)

Name of the Teacher: Seema Singh

Class: M.Com - 3rd Sem

Name of Subject: : SEC-Advanced Excel and Data Analysis

Course ID: 241/COM/SE306B

| Month     | Topics/ Chapters Paget Table, Data   |  |  |  |
|-----------|--|--|--|--|
| July      | About Excel, Uses of excel Creating Pivot Table, Manipulating a Pivot Table, preparation process, missing values, and outliers. Role of Excel in real-life   |  |  |  |
| August    | Descriptive statistics and steps involved in the calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, Standard deviation, skewness, and kurtosis. Apply statistical functions in Excel. Assignment, Test  |  |  |  |
| September | Sampling and statistical inference - parameter and statistic, sampling and statistical inference - parameter and statistic, sampling and statistical reasoning using Excel.  And the statistical reasoning using Excel.  |  |  |  |
| October   | Testing of Hypothesis with the help of MS Excel; hypothesis testing - meaning, types, type I and type 2 errors, level of significance, two-tailed and one-tailed tests. Procedure for hypothesis testing for mean, proportion, and variance, limitations of the test of hypothesis. Application of Excel add-ins for tests-t-test, z-test, chi-square in Excel. Test |  |  |  |
| November  | Project presentations: Real-world data analysis using Excel.  Test & Revision: Comprehensive revision and assessment of key topics. Practice numerical problems from all units, Clarify conceptual doubts, Interna assessments and Viva  |  |  |  |

## Department of Commerce Lesson Plan (Year- 2025-26, Session- ODD)

Name of the Teacher: Seema Singh Class: B.Com – 3rd Sem

Section: D & G

Name of Subject: CORPORATE ACCOUNTING

Course ID: 240/COM/CC301

| Month  | Topics/ Chapters   |  |  |  |
|--|--|--|--|--|
| July   | Valuation of Shares: Meaning, Factors, Methods. Valuation of Goodwill:<br>Meaning, features, factors and methods   |  |  |  |
| August   | Issue of Shares: - Definition, characteristics, kinds, types of preference share. Difference between private & public company, 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, Buy Back of shares, book building, Right share, sweat equity share, Employees stock option plan (ESOP) Redemption of Preference shares: Meaning, Entries & Bonus shares, Test, Assignment |  |  |  |
| September  | Issue of Debenture: Meaning, Features, Types, Difference between shares and Debenture. Redemption of Debenture: Meaning, sources, SEBI Guideline methods of redemption of debentures, entries. Assignment  |  |  |  |
| October  | Final Accounts: Financial statement, form of balance sheet, explanation equity &liabilities, Reserve & surplus. Explanation of assets, form of statement.  |  |  |  |
| Test & Revision: Comprehensive revision and assessment of key topics Submission, Practice numerical questions. |  |  |  |  |

### Department of Commerce Lesson Plan (Year- 2025-26, Session- ODD)

Name of the Teacher: Seema Singh

Class: B.Com - 3rd Sem

Section: A & D

Name of Subject: Quantitative Techniques for Business-II

Course ID: 240/COM/CC303

| Month  | Topics/ Chapters   |  |  |  |
|--|--|--|--|--|
| July   | Time-based Data: Index Numbers-Meaning and uses of index numbers;<br>Construction of index numbers: Aggregative and average of relatives – simple<br>and weighted, Tests of adequacy of index numbers.   |  |  |  |
| August   | Construction of consumer price indices. Constructing index numbers using real-<br>life data in Excel. Time- based Data: Time Series Analysis-Components of time<br>series; additive and multiplicative models; Trend analysis: Finding trend<br>bymoving average method and fitting of linear trend line using principle of least<br>squares. Fitting trend lines in Excel. Test, Assignment |  |  |  |
| September  | Probability Distribution-Probability distribution as a concept; Binomial, and Normal Distribution- Their Properties and Parameters. Identifying examples for each distribution; calculating probabilities; Exceptions Assignment.  |  |  |  |
| October  Cotober  Linear Programming-Linear Programming-Formulation and assumptions Graphical method of solution; Problems relating to two variables included case of mixed constraints; Cases having no solution, multiple so unbounded solution and redundant constraints. Formulating and hypothetical business problems using graphical method using Excel. Assistant Test  Test & Revision: Comprehensive revision and assessment of key topics. numerical problems from all units, Clarify conceptual doubts, assessments and Viva, Practical project discussions. |  |  |  |  |

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# Department of Commerce Govt. College for Girls, Sec-14, Gurugram Lesson Plan

Session-(Odd)

Academic Session- 2025-26

Name of the Teacher: Anu Cupta

Class: MDC 3rd Sem

Section: MDC(Deptt.of life science,pol science hons,hindi hons,eng hons,zoology& history hons)

TREPRENETIRS(740/COM/MD306)

| Name of Subject | Month Topics/ Chapters   |
|-----------------|--|
| July, 2025      | The Indian Contract Act, 1872 Contract - meaning, characteristics and kinds; Essentials of a valid contract  |
| Aug.2025        | Indian Partnership Act, 1932: Concept, definition, features, rights and liabilities of partners, partnership deed. Negotiable Instrument Act, 1881: Definition, features, promissory note, bill of exchange and cheque, crossing of cheque, types of crossing, dishonour and discharge of negotiable instruments.  |
| Sep,2025        | The Limited Liability Partnership Act, 2008, Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of the name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle Blowing; Conversion into LLP. |
| Oct,2025        | The Sale of Goods Act, 1930:Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale   |
| Nov,2025        | Unpaid seller – meaning and rights of an unpaid seller against the goods   |

# Government College for Girls, Sector-14, Gurugram

Lesson Plan
Academic Session- 2025-26, Semester: Odd

B.Com (Pass) 1st Semester Sec D

Business Environment

| Nov,2025 INTERNATIONAL                             | 0 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   | Sep,2025  | Aug,2025 ,,   | July, 2025 BI                             | Month To                       |
|--|---|---|---|---|--------------------------------|
| INTERNATIONAL MONETARY FUND, WORLD BANK & Revision | Foreign Trade, Investment and Regulations, development & regulations of foreign Trade, Marketing Assistance EPZs,EOUs,TPs and SEZs,SPECIAL ECONOMIC ZONES,FOREIGN INVESTMENT IN INDIA, MULTINATIONAL CORPORATIONS,WTO | CORPORATE SOCIAL RESPONSIBILITY; ECONOMIC POLICY: MEANING, NEED, ADVANTAGES, LIMITATIONS, INDUSTRIAL POLICY , NEW INDUSTRIAL POLICY 1991, DEVELOPMENT AND REGULATION OF FOREIGN TRADE, FOREIGN TRADE POLICY, EXPORT PROMOTION MEASURES AND EXPORT ORIENTED UNITS,TEST | IMPORTANCE OF BUSINESS ENVIRONMENT, ENVIRONMENTAL ANALYSIS, SWOT ANALYSIS<br>ENVIRONMENTAL FORECASTING, ECONOMIC SYSTEM, NATURE OF INDIAN ECONOMY, ASSIGNMENT | BUSINESS ENVIRONMENT: CONCEPT; COMPONENTS | Topics/ Chapters to be covered |

# Government College for Girls, Sector-14, Gurugram Lesson Plan

Lesson Plan
Academic Session- 2025-26, Semester: Odd
B.Com (Pass) 5th Semester Sec A & E
Financial Market Operations

| Month Worth | Month Topics/ Chapters to be covered  |
|-------------|---|
| July, 2025  | Introduction of Indian money market composition   |
| Aug,2025    | Structure (a) acceptance house (b)Discount house and (c)Call money market ;recent trends in Indian money market.capital market: security market:(a) New issue market (b)Secondary market functions and role of stock exchange listing, procedure and legal requirements, public issue pricing and marketing,OTC & NSE, Debate   |
| Sep,2025    | SEBI-Introduction, Roll, its powers, Objectives, Scope and functions. Investors Protection: Grievance concerning stock exchange and dealing and their removal; grievance cell in stock exchange SEBI: Company Law Board: Press remedy through courts, Quiz & Group discussion   |
| Oct,2025    | Functionaries on Stock Exchange: Brokers, sub brokers, market makers, jobbers, portfolio consultants, Institutional investors, Depository. Financial services: Merchant banking- Functions and Rolls; SEBI guidelines; credit rating- concept, functions, and types. Role, Policy measures relating to Development Financial Institution in India Assignment & Presentation |
| Nov,2025    | Products and Services offered by IFCI, IDBI, IIBI, SIDBI, IDFCL, EXIM, NABARD and ICICI. Meaning  |
|             | Idno penetits of mutual funds, types, SEBI guidelines. Revision & test  |

# Govt. College for Girls, Sec-14, Gurugram Department of Commerce

# Lesson Plan

Session-(Odd)

| ademic Sessi | Academic Session- 2025-26  |
|--------------|--|
|              |  |
| ame of the T | Name of the Teacher: Anu Gupta   |
| Class:       | B.Com 1st Sem  |
| Section:     | F  |
| Name of Sub  | Name of Subject: Fundamentals of Marketing(MIC)(2 4 0 / C O M / M I 104)   |
| Month        | Topics/ Chapters   |
| July, 2025   | Meaning, concepts and principles of marketing  |
| Aug.2025     | Marketing mix, Analysis of marketing environment, Market segmentation: concepts and basis of market segmentation. Understanding consumer behaviour& Debate   |
| Sep,2025     | Product: meaning, product life cycle and new product development process, Pricing objectives, factors affecting pricing and pricing strategies & Assignment. |
| Oct,2025     | Promotion: elements of promotion mix; Distribution Channel: meaning and types of distribution channels & test  |
| Nov,2025     | Role and factors affecting choice of distribution channel & Revision.  |

# Govt. College for Girls, Sec-14, Gurugram

# Department of Commerce Lesson Plan

Session-(Odd)

Academic Session- 2025-26

Name of the Teacher: Anu Gupta
Class:

B.Com 1st Sem

# Government College for Girls, Sector- 14, Gurugram Lesson Plan

Academic Session- 2025-26, Semester: Odd B.Com (Pass) III Semester Section F

CORPORATE LAW

|   | Section           | A a kshi Ahlawat      |
|---|-------------------|-----------------------|
| ALCOHOLD AND AND AND AND AND AND AND AND AND AN | E tension Lecture | er: Meenakshi Ahlawai |
| Name of   | Extension         |                       |

|              | to be covered   |
|--------------|---|
| Week         | Topics/ Chapters to be covered  July/2025   |
|              | to nature scope of Companies  |
| 111          | Introduction: Meaning, nature, scope of Companies   |
| IV           |   |
|              | Types and legal step  |
| 1            | Promotion and Promoters :- Types and legal steps involved  Promotion and Promoters :- Types and Its Types |
| 11           | Memorandum of Asset types   |
| III          | Article Of Association and Its types  Article Of Association and Its types                                |
| IV           | Issue of Share Capital, Contember 12025   |
|              | September of Shares   |
| 1            | Book building process and Transmission of Shares  Book building process and Companies                     |
| II           | Shareholders and Members  |
| 111          | Members   |
| IV           | Rights and duties of Members  |
| 10           | Rights and duties of Moctober/2025 October/2025 October/2025  |
|              | October/2025  Meeting Of Shareholders and Meeting, Essential of Meeting                                   |
| <del>!</del> | Types Of Meeting  |
| 11           | Types Of Meeting Minutes and Voting of Members and procedure  |
| HI           |   |
| IV           | Winding Of Company<br>November/2025   |
|              |   |
| 1            | Test and Revision   |
| II           | Company Management  |
| 111          | REVISION  |
| IV           | REVISION  |

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|      | Government College for Girls, Sector- 14, Gurugram   |  |  |
|------|--|--|--|
|      | Lesson Plan  |  |  |
|      | Academic Session- 2025-26, Semester: Odd   |  |  |
|      | B.Com (Pass) 1 st Semester Section C and E   |  |  |
|      | BUSINESS ORGANISATION AND MANAGEMENT  BUSINESS ORGANISATION AND MANAGEMENT  BUSINESS ORGANISATION AND MANAGEMENT  BUSINESS ORGANISATION AND MANAGEMENT  BUSINESS ORGANISATION AND MANAGEMENT |  |  |
|      | BUSINESS ORGANISATION AND MANAGEMENT  Name of Extension Lecturer: Meenakshi Ahlawat  |  |  |
| Week | Topics/ Chapters to be covered   |  |  |
|      | July/2025  |  |  |
| 111  | Business Concepts:' Nature, Spectrum of Business enterprise  |  |  |
| IV   | Process of setting business enterprise and forms of business   |  |  |
|      | August/2025  |  |  |
| 1    | Functional aspects of business, Starting and operating of small venturing Capital  |  |  |
| 11   | Investore Ciza and Location decisions  |  |  |
| 111  | Layout :- Mass Production and Mass Customization   |  |  |
| IV   | Management Meaning and its process   |  |  |
|      | September/2025   |  |  |
| I    | Management Development Of Management thoughts  |  |  |
| II   | Test , Modern Approach And Neo Classical Approach  Test , Modern Approach And Neo Classical Approach   |  |  |
| 111  | Wheel of retailing and retailing life cycle; Co-operation and  |  |  |
| IV   | Managing Funtional ideas   |  |  |
|      | October/2025   |  |  |
| 1    | Marketing , Product And Pricing decisions  |  |  |
| 11   | Distributional decisions and Promotional Decisions   |  |  |
| 111  | Financial Decision   |  |  |
| IV   | Securities Market And Risk Management  |  |  |
|      | November/2025  |  |  |
| 1    | H.R Strategies for Domestic Business   |  |  |
| 11   | Strategies for Global Business   |  |  |
| 111  | REVISION   |  |  |
| IV   | REVISION   |  |  |

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## Government College for Girls, Sector- 14, Gurugram Lesson Plan

Academic Session- 2025-26, Semester: Odd B.Com (Pass) I st Semester

**BUSINESS ENVIRONMENT** 

Section G

Name of Extension Lecturer: Meenakshi Ahlawat

| Week | Name of Extension Lecturer: Meenakshi Ahlawat  Topics/ Chapters to be covered |
|------|---|
| week | July/2025   |
|      | Introduction to Business Environment , Environmental Analysis                 |
| 111  | Introduction to Business Environment, Communication of Business               |
| IV   | Economic System, Social Responsibility Of Business  August/2025               |
|      | August/2025   |
| 1    | Economic, Industrial And Manufacturing Policies                               |
| 11   | Industrial and Licensing Policies   |
| Ш    | New Industrial Policy of 1991   |
| IV   | Foreign Trade:- Policy , Regulations and Foreign Policy                       |
|      | September/2023  |
| 1    | Industrial Policies   |
| H    | Industrial Licensing Policy   |
| Ш    | Foreign Trade Regulations and Policies  |
| IV   | Marketing Assistance  |
|      | October/2025  |
| = 1  | Foreign Investment:- Growth, Significance                                     |
| II   | Multipational Corporation   |
| III  | WTO:- Meaning, Objective and Functions  |
| IV   | IMF- Importance, Meaning and Functions  November/2025                         |
|      | November/2023   |
| 1    | World Bank  |
| II   | TEST  |
| Ш    | REVISION  |
| IV   | REVISION  |



| 1    | Government College for Girls, Sector- 14, Gurugram  |
|------|---|
| 1    | Lesson Plan   |
|      | Academic Session- 2025-26, Semester: Odd  |
| _    | B.C.A and B.A   |
|      | MDC   |
|      | Name of Extension Lecturer: Meenakshi Ahlawat   |
| Week | Topics/ Chapters to be covered  |
| -    | July/2025   |
| 111  | Introduction: Meaning, nature, scope, importance  |
| IV   | Introduction: growth and present size.  |
|      | August/2025   |
| 1    | Indian Contract Act   |
| 11   | Valid Contracts   |
| III  | Quasi Contract  |
| IV   | Indian Partnership Act  |
|      | September/2025  |
| 1    | Indian Negotiable Instruments Act   |
| 11   | Types of Crossing Of Cheques  |
| 111  | Limited Liability Act   |
| IV   | LLP and Partnership Act   |
|      | October/2025  |
| 1    | LLP Agreement and Registration  |
| 11   | Partners and their Relations  |
| Ш    | Liability in LLPand Whistle Blowing   |
| IV   | Sale of Good Act  |
|      | November/2025   |
| 1    | 1930:Contract of sale; Meaning and the difference between a                                 |
| 11   | sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods       |
| 111  | sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights |
| IV   | unpaid seller against the goods.  |



Preeli Sherval

|                  | Govt. College for Girls, Sec-14, Gurugram   |
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|                  | Department of Commerce  |
|                  | Lesson Plan   |
| Name of the Teas | Session- 2025-26 Semester(Odd) ther: Preeti Sherval   |
|                  | Harris and Artistate Control of the |
| Class: B.com(Pa  | iss) Semester-1st   |
| Section:         | С   |
| Name of Subject: | (SEC) Entrepreneurial skills  |
| Month            | Topics/ Chapters  |
| July/August      | Entrepreneurship Development: - Concept and Definition, Characteristics, Types of an Entrepreneur, Entrepreneurial Motivation   |
| September        | Creating and Managing a New Venture: -Business Idea Generation, Feasibility Study and Business Planning, Legal Requirements, Financial Managent.  Marketing for Entrepreneurs:-Market Research, Marketing Strategies, Sales Techniques Operations Management: Production Planning, Quality Management, Supply Chain Management. Assignmnt.  |
| October          | Human Resource Management for Small Businesses: - Recruitment and Selection, Team Building and Leadership, Employee Motivation and Retention & Debate   |
| November         | Financial and Risk Management: -Sources of Finance, Risk Management, Budgeting and Financial Planning. Test Innovation and Creativity in Business: Role of Innovation, Creative Problem Solving, Case Studies & Revision  |
| December         | Revision  |
|                  | Signature of Extension Lecture  |

|                  | Department of Commerce  |
|------------------|---|
|                  | Lesson Plan (Year- 2025-26, Session- Odd)   |
|                  | Name of the Teacher: Precti Sherval   |
|                  | Class: B.Com Sem-1  |
| Section:         | B&G   |
| Name of Subject: | Financial Accounting  |
| Month            | Topics/ Chapters  |
| July/August      | Financial Accounting: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles. Accounting Standards.doubt session and Test. |
| September        | Journalizing, Ledger posting and Trial Balance. Capital and revenue. Final Accounts with adjustments and without adjustment. Doubt Session and Test                                   |
| October          | Accountibg for Hire-Purchase System and Installment Payment System. Branch Accounts: Inland Branches and Foreign Branches.Doubt Session and Assignment.                               |
| November         | Computerised Accounting System. Tally-Practical.Revision and Test   |
| December         | All Syllabus Revision   |
|                  | Signature of Extension Lecture  |

|             | Govt. College for Girls, Sec-14, Gurugram   |
|-------------|---|
|             | Department of Commerce  |
|             | Lesson Plan   |
|             | Session- 2025-26 Semester(Odd)  |
| Name of the | Teacher: Preeti Sherval   |
| Class: B.co | om(Pass) Semester-3rd   |
| Section:    | E   |
| Name of Su  | bject: MIC (Working Capital Management)   |
| Month       | Topics/ Chapters  |
| July        | Introduction- Working Capital Meaning, Importance, components, Factors Influencing working capital requirements, Role of finance manager in working capital, Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance. Doubt Class and Test |
| August      | Cash Management- Importance, Factors influencing Cash Balance,<br>Determining Optimum Cash Balance, Cash Budgeting, Controlling and<br>Monitoring Collection and disbursements. Doubt class And Test  |
| September   | Receivables Management- Credit Policy Variables, Credit Standards,<br>Credit period, Cash discount and Collectionefforts, Credit evaluation,<br>Control of receivables.Case Studies and Test  |
| October     | Inventory Management- Need for Inventories and Importance of its Management, Techniques for managing Inventory. Revision and Test   |
| November    | Economic Order Quantity (EOQ), Stock level, Analysis of Investment in inventory, Selective Inventory Control - ABC, VED and FSN Analysis. Case Studies  |
| December    | Revision  |
|             | Grehi Shewe   |
| l           | Signature of Extension Lecture  |



### Govt. College for Girls, Sec-14, Gurugram Department of Commerce Lesson Plan (Year- 2025-26, Session- Odd)

Name of the Teacher: Preeti Sherval

Class: B.com(pass) Sem- 5th

Section: D

Name of Subject: Financial market operations

| Topics   |
|--|
| Indian money market composition and structure (a) acceptance house (b)Discount house and (c)Call money market ;recent trends in Indian money market. Revision and Test   |
| capital market: security market:(a) New issue market (b)Secondary market; functions and role of stock exchange listing, procedure and legal requirements, public issue pricing and marketing, Stock exchange- National stock exchange and over-the-counter exchange. Revision and Test   |
| SEBI-Introduction, Roll, its powers, Objectives, Scope and functions. Investors Protection: Grievance concerning stock exchange and dealing and their removal; grievance cell in stock exchange SEBI: Company Law Board: Press remedy through courts. Revision and Test  |
| Functionaries on Stock Exchange: Brokers, sub brokers, market makers, jobbers, portfolio consultants, Institutional investors, Depository. Financial services: Merchant banking- Functions and Rolls; SEBI guidelines; credit rating- concept, functions, and types. Role, Policy measures relating to Development Financial Institution in India. Revision and test |
| Products and Services offered by IFCI, IDBI, IIBI, SIDBI, IDFCL, EXIM, NABARD and ICICI . Meaning and benefits of mutual funds, types, SEBI guidelines. Revision and test  |
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|          | vernment College for Girls, Sector- 14, Gurugram   |
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|          | <u>Lesson Plan</u>   |
|          | Academic Session- 2025-26, Semester: Odd   |
|          | B.Com (Pass) Ist Semester, Section- B  |
|          | Entrepreneurial Skills (SEC) Name of Extension Lecturer: Rani Kumar                                      |
|          |  |
| ' Week   | Topics/ Chapters to be covered   |
| August-2 | 025  |
|          | Entrepreneurship Development: - Concept and  |
|          | Definition, Characteristics  |
|          | Case studies , test , assignment .   |
|          | Creating and Managing a New Venture  |
|          | Creating and Managing a New Venture  |
| Septemb  | Market Research, Marketing Strategies, Sales Techniques  |
|          | Operations Management: Production Planning, Quality Manageme   |
|          | Supply Chain Management Group Disscussion, assignment  |
|          |  |
| October- | Human Resource Management for Small Businesses   |
|          | THIRD IN RESCILICE INIGHORE  |
|          |  |
|          | test   |
|          | test Employee Motivation and Retention   |
|          | test Employee Motivation and Retention Financial and Risk Management                                     |
| Novemb   | test Employee Motivation and Retention Financial and Risk Management er-2025                             |
| Novemb   | Employee Motivation and Retention Financial and Risk Management er-2025 Rudgeting and Financial planning |
| Novemb   | test Employee Motivation and Retention Financial and Risk Management er-2025                             |
| Novemb   | Employee Motivation and Retention Financial and Risk Management er-2025 Rudgeting and Financial planning |

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|            | Government College for Girls, Sector- 14, Gurugram                   |
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|            | Lesson Plan  |
|            | Academic Session- 2025-26, Semester: Odd                             |
|            | B.Com (Pass) 3rd Semester, Section-C                                 |
|            | Working Capital Management  Name of Extension Lecturer: Rani Kumari  |
|            | Name of Extension Lecturer: Name                                     |
| Week       | Topics/ Chapters to be covered                                       |
| uly-2025   |  |
| 111        | WORKING CAPITAL MEANING, IMPORTANCE, COMPONENTS                      |
| IV         | FACTOR INFLUENCING WORKING CAPITAL REQUIREMENTS, ROLE OF MANAGER     |
| August-202 |  |
| 1          | DIFFERENT APPROACHES TO FINANCING CURRENT ASSESTS                    |
| 11         | PRACTICAL PROBLEMS AND ASSIGNMENT                                    |
| 111        | CASH MANAGEMENT- IMPORTANCE, FACTORS INLUENCING CASH BALANCE         |
| IV         | DETERMINING OPTIMUMCASH BALANCE, CASH BUDGETING                      |
| September  |  |
| 1          | CONTROLLING AND MONITORING COLLECTION AND DISBURSEMENTS .            |
| 0          | PRACTICAL PROBLEMS AND ASSIGNMENT                                    |
| 111        | RECEIVABLES MANAGEMENTS- CREDIT POLICY VARIABLES, CREDIT STANDARDS   |
| IV         | CREDIT PERIOD, CASH DICOUNT AND COLLECTIONEFFORTS, CREDIT EVALUATION |
| October-2  |  |
| 1/         | CONTROL OF RECEIVABLES   |
| 11         | PRACTICAL PROBLEMS AND ASSIGNMENT                                    |
| ·          | INVENTORY MANAGEMENT- NEED FOR INVENTORIES AND IMPORTANCE OF ITS     |
| IV         | TECHNIQUES FOR MANAGING INVENTORY, ECONOMIC ORDER QUANTITY           |
| Novembe    |  |
| 1          | STOCK LEVEL, ANALYSIS OF INVESTMENT IN INVENTORY                     |
| 11         | SELECTIVE INVENTORY CONTROL- ABC, VED AND FSN ANALYSIS               |
| 100        | PRACTICAL PROBLEMS AND ASSIGNMENT                                    |
| IV         | REVISION   |

| G        | overnment College for Girls, Sector- 14, Gurugram               |
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|          | Lesson Plan   |
|          | Academic Session- 2025-26, Semester: Odd                        |
|          | B.Com (Pass) Ist Semester, Section- B                           |
|          | · · · · · · · · · · · · · · · · · · ·                           |
|          | BUSINESS ENVIRONMENT  Name of Extension Lecturer: Rani Kumar    |
| Week     | Topics/ Chapters to be covered                                  |
| July-202 |   |
| III      | Business Environment: concept , components and important        |
| IV       | Environmental analysis and economic systems                     |
| August-2 |   |
| ·        | Social responsibility of business, Economy policy of management |
| 11       | Industrial policy and licensing policy                          |
| 101      | New industrial policy of 1991                                   |
| IV       | Case studies , test , assignment                                |
| Septemb  | ner-2025  |
| 1        | Foreign trade, investment and regulations .                     |
| 11       | Export promotion .  |
| 111      | Group Disscussion, assignment                                   |
| IV       | Growth of Foreign investment                                    |
| October- | 2025  |
| 1        | Foreign investment in India                                     |
| 11       | Assignment , test   |
| III      | Multinational corporations                                      |
| IV       | WTO   |
| lovembe  | r-2025  |
| 1        | World bank  |
| II.      | IMF .   |
| Ш        | Revision  |
| IV       | Revision  |

|               | Government College for Girls, Sector- 14, Gurugram                        |
|---------------|---|
|               | Lesson Plan   |
|               | Academic Carel  |
|               | B.Com (Pass) V Semester, Sec- A & D                                       |
|               | INVESTMENT MANAGEMENT   |
| DA            | Name of Assistant ( F. )  |
| Month<br>July | Topics/ Chapters to be covered  |
| -             |   |
| 111           | INVESTMENT OVERVIEW   |
| IV            | INVESTMENT AVENUE AND TAX REGIME  |
|               | Investment Avenue and Tax Regime Debate                                   |
| August        |   |
| _ !           | CONCEPT AND MEASUREMENT OF INVESTMENT RETURN AND RISK                     |
| - 11          | EFFICIENT MARKET THEORY OR HYPOTHESIS                                     |
| III           | ASSIGNMENTS AND TEST  |
| IV            | TECHNICAL ANALYSIS, Group Project: Divide students into groups            |
|               | to conduct technical analysis on a specific asset or market.              |
| Septeml       |   |
| 1             | FUNDAMENTAL ANALYSIS .  |
| 11            | COMPANY ANALYSIS  |
| III           | INDUSTRIAL ANALYSIS   |
| IV            | MACROECONOMIC ANALYSIS, Financial Statement Analysis: Provide students    |
|               | with company financial statements to analyze and interpret.               |
| October       |   |
| 1             | ASSIGNMENTS AND TEST  |
| 11            | SECONDARY MARKET: STOCK EXCHANGES, LISTING OF SECURITIES & ONLINE TRADING |
| III           | SECONDARY MARKET: STOCK EXCHANGES, LISTING OF SECURITIES & ONLINE TRADING |
| · IV          | TRADING MECHANISM IN BOMBAY STOCK EXCHANGE                                |
|               | Stock Market Quiz   |
| Novemb        | er  |
| 1             | DERRIVATIVES  |
| 11            | OPTIONS, ASSIGNMENTS AND TEST   |
| 111           | Case Study  |
| IV            | REVISION  |

| G                | ovt. College for Girls, Sec-14, Gurugram  |
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|                  | Department of Commerce  |
|                  | Lesson Plan (Year- 2025-26, Session- Odd )  |
|                  | Name of the Teacher: Naina Vohra  |
|                  | Class: B.Com Sem- I   |
| Section:         | F   |
| Name of Subject: | Financial Accounting  |
| Month            | Topics/ Chapters  |
| July/August      | Financial Accounting: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles. Accounting Standards.doubt session and Test. |
| September        | Journalizing, Ledger posting and Trial Balance. Capital and revenue. Final Accounts with adjustments and without adjustment. Doubt Session and Test                                   |
| October          | Accountibg for Hire-Purchase System and Installment Payment System. Branch Accounts: Inland Branches and Foreign Branches.Doubt Session and Assignment.                               |
| November         | Computerised Accounting System. Tally-Practical.Revision and Test   |
| December         | All Syllabus Revision   |

|                    | Govt. College for Girls, Sec-14, Gurugram   |
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|                    | Department of Commerce  |
|                    | Lesson Plan   |
|                    | Session- 2025-26 Semester(Odd)  |
| Name of the Teach  | er: Naina Vohra   |
| Class: B.com(Pas   | s) Semester-1st   |
| Section:           | E   |
| Name of Subject:   | (SEC) Entrepreneurial skills  |
|                    | Topics/ Chapters  |
| Month  July/August | Entrepreneurship Development: - Concept and Definition, Characteristics, Types of an Entrepreneur, Entrepreneurial Motivation   |
| September          | Creating and Managing a New Venture: -Business Idea Generation, Feasibility Study and Business Planning, Legal Requirements, Financial Managent.  Marketing for Entrepreneurs:-Market Research, Marketing Strategies, Sales Techniques Operations Management: Production Planning, Quality Management, Supply Chain Management.Assignmnt. |
| October            | Human Resource Management for Small Businesses: - Recruitment and Selection, Team Building and Leadership, Employee Motivation and Retention & Debate   |
| November           | Financial and Risk Management: -Sources of Finance, Risk Management, Budgeting and Financial Planning. Test Innovation and Creativity in Business: Role of Innovation, Creative Problem Solving, Case Studies & Revision  |
| December           | Revision  |
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| 1             | Govt. College for Girls, Sec-14, Gurugram   |
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| r             | Department of Commerce  |
|               | Lesson Plan   |
|               | Session- 2025-26 Semester(Odd)  |
| Name of the T | eacher: Naina Vohra   |
|               | (Pass) Semester-3rd   |
| Section:      | D   |
|               | ect: Corporate Law  |
| Month         | Topics/ Chapters  |
| July          | Company: Meaning, features, types, lifting of corporate veil, illegal associations. Formation of Company: various stages, Promotion-meaning, functions of promoters, legal status of promoters, online registration of a company, incorporation and commencement of business.     |
| August        | Memorandum and Articles of Association: Contents, doctrine of constructive notice, doctrine of indoor management and doctrine of ultra-virus. Issue of share capital- meaning, types and contents or prospects, misleading prospectus and its consequences.                       |
| September     | Book building process, difference between transfer and transmission of shares, paperless trading. Shareholders and members of company difference between shareholder and member, modes of acquiring membership.   |
| October       | Rights and duties of members, termination of membership. Company Management: Directors- types, appointment, remuneration, legal position and removal.   |
| November      | Meetings of shareholders and Board of Directors: Essentials of a valid meeting, agenda, notice, proxy, voting and minutes of meetings. Types of shareholders meetings. Meeting throughvideo conferencing. Winding Up of a company: Meaning, types and consequences of winding up. |
|               |   |

|            | Govt. College for Girls, Sec-14, Gurugram  Department of Commerce   |
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|            | Lesson Plan   |
|            | Session- 2025-26 Semester(Odd)  |
|            | Demicator (O day)   |
| ame of the | Teacher: Naina Vohra  |
|            | m(Pass) Semester-3rd  |
|            | F   |
| ection:    |   |
| ame of Su  | bject: MIC (Working Capital Management)   |
| 100        | Topics/ Chapters  |
| lonth      | Introduction- Working Capital Meaning, Importance, components, Factors Influencing working capital requirements, Role of finance manager in working capital, Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance. Doubt Class and Test |
| August     | Cash Management- Importance, Factors influencing Cash Balance, Determining Optimum Cash Balance, Cash Budgeting, Controlling and Monitoring Collection and disbursements. Doubt class And Test  |
| Septembe   | Continue  |
| October    | Inventory Management- Need for Inventories and Importance of its<br>Management, Techniques for managing Inventory. Revision and Test  |
| Novemb     | Economic Order Quantity (EOQ), Stock level, Analysis of Investment in inventory, Selective Inventory Control - ABC, VED and FSN Analysis.  Case Studies   |
| Decemb     | Revision  |
|            | \ueil   |

|              | Govt. College for Girls, Sec-14, Gurugram Department of G   |
|--------------|---|
|              | Department of Commerce  |
|              | Lesson Plan   |
|              | Session 2025 av   |
| Name of the  | eache · Nain - Ni   |
| Chass. B.Con | n(Pass) Semester-1st  |
| Section:     | F   |
| Name of Subj | ect: Business Organisation  |
| Month        |   |
|              | Topics/ Chapters  |
| July/ August | Business- Concept, Objectives, nature and Spectrum of business activities. Process of setting up of business enterprise, forms of business enterprise: Public, Private and joint sector.  |
| September    | Functional aspects of Business: starting and operating small venturing enterprise operations, business size and location decisions. Lay Out: Mass production and mass customization.  |
| October      | Management: Meaning, Concept, Importance and its Objectives. Management Process and its various functions (Planning, Organising, Staffing, Directing and Controlling). Management: Development of Management thoughts - Classical Approach, Neo Classical Approach and Modern Approach. |
| November     | Managing functional areas of businesses Marketing, Product and pricing decisions, Distribution and promotional decisions, financia management and securities markets, risk management, HR strategies for domestic and global businesses.  |
|              | Revision.   |