

Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Jyoti Rani
Department : Commerce
Class/Semester : B.Com- 1st Semester
Subject : Business Law

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



Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Jyoti Rani
Department : Commerce
Class/Semester : B.Com- 3rd Semester
Subject : Corporate Accounting

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



Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Jyoti Rani
Department : Commerce
Class/Semester : B.Com- 5th Semester
Subject : Management Accounting

Month	Topics/Chapters to be covered
August	Introduction to Management Accounting: Management Accounting- Nature and Scope, Significance, Limitations, Techniques/Methods of Management Accounting Financial Accounting vs Cost accounting vs Management Accounting, Management Accountant: Position and Roll, Essential Qualities and Responsibilities
September	Contemporary Issues in Management Accounting- Value Chain Analysis, Activity Based Accounting, Balanced Scorecard- Elements, Advantages and Disadvantages CVP Analysis: Assumptions and its Applications
October	Standard Costing and Transfer Pricing Standard Costing: Concept, Advantages, Types of Standards, Variance Analysis: Materials, Labour, Overhead; Managerial Uses of Variances Transfer pricing- Concept and Methods Revision Class, Doubt Class.
November	Responsibility Accounting: Meaning, Definition, Advantages, Responsibility Centres Total Quality Management: Meaning, Definition, Advantages, Primary Elements of TQM, Implementing TQM, History and Evolution, Deming's 14 Points of TQM, TQM Resources Revision, Class Test and Assignments.



Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Jyoti Rani
Department : Commerce
Class/Semester : B.Com- 5th Semester
Subject : Advertising & Sales Management

Month	Topics/Chapters to be covered
August	Introduction to Advertising: Evolution of advertising and Promotion, Emergence of Integrated Marketing Communication Strategy, Developing Marketing Planning Program, Role of Advertising and Promotion, Types and Role of Advertising Agencies.
September	Sales Management: Participants in IMC process, Position of Sales Management in Promotion, Characteristics and responsibilities of Sales Management; Basic Skills and Changing roles of Sales Managers. Theories of Selling. Sales Planning- Objective and Process.
October	Territory Management: Requirement and system for Setting up sales Territories; Time Management; Routing, sales Quotas- Objectives and types of Quotas, Management of Sales Force- Recruitment, Selection and Training. Revision Class, Doubt Class.
November	Control Process and Distribution Channels; Analysis of sales, Cost and Profitability, Sales Expenses Managing, Performance Evolution of Sales Force, Ethical Issues in Sales Management. Web Marketing, Emerging Issues in Advertising and Sales Management. Revision, Class Test and Assignments.



Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Jyoti Rani
Department : Commerce
Class/Semester : B.Com- 5th Semester
Subject : Cost Accounting

Month	Topics/Chapters to be covered
August	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; Cost Accountancy; Cost Centres and Profit Centres. Cost: Main Elements and Types.
September	Material Control: Meaning and Objectives of Material Control, Material Purchase Procedure, Fixation of Inventory Levels - Reorder Level, Minimum Level, Maximum Level, Danger Level, EOQ Analysis, Methods of Valuing Material Issues. Wastage of material-main types.
October	Labour Cost Control: Importance, Methods of time keeping and time Booking; Treatment and control of Labour Turnover, Ideal Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage Plans - Individual plans and group plans. Revision Class, Doubt Class.
November	Overheads: Basics of Overhead. Types of Overhead, Collection and Classification, Allocation and Apportionment, Absorption of Overhead (Machine Hour Rate Only). Revision, Class Test and Assignments.



Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Jyoti Rani
Department : Commerce
Class/Semester : B.Com- 5th Semester
Subject : Retail Management

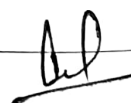
Month	Topics/Chapters to be covered
August	Introduction ; Concept, Characteristics, Theories of Retail Development, Evolution of Retailing and present size, Functions of Retail Management. Career in Retailing, Technology Induction in Retailing, Retail Mix and Potential of Retailing in India, E-Retailing.
September	Types of Retailing - Stores classified by owners, Stores classified by merchandising categories, Wheel of Retailing, Traditional retail format vs. modern retail formats in India, Store and non - store based formats, Cash and Carry Business - Features, Fundamentals and scope; Retailing models - Franchiser franchisee, directly owned.
October	Management of Retailing Operations: Wheel of retailing and retailing life cycle, Retailing management and the "total performance model; Strategic retail management process. Revision Class, Doubt Class.
November	Retail planning - Significance and Process; Development Retailing Strategies, Objectives, Action Plans, Retail Pricing Strategies. Retail Locations; Planned and Unplanned, Location Strategies. Revision, Class Test and Assignments.



Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Parvesh Kumar Goyal
Designation : Assistant Professor
Department : Commerce
Class/Semester : B.Com- 1st Semester
Subject : Business Management

Month	Topics/Chapters to be covered
August	Introduction to Management: characteristics and significance ,process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioural approach, management science approach, systems approach and contingency approach; Emerging management concepts.
September	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.
October	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination;
November	Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques. Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership, Revision Test and Assignments



Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Parvesh Kumar Goyal
Designation : Assistant Professor
Department : Commerce
Class/Semester : B.Com- 1st Semester
Subject : Financial Accounting

Month	Topics/Chapters to be covered
August	Financial Accounting: Meaning, Objectives, Scope, Accounting Cycle, Process, Limitations and basic terms of Accounting, Branches of Accounting, Book keeping and Accounting Users of Accounting information; Qualitative characteristics of Accounting information; Accounting Principles: Concepts and Conventions, Accounting Equations Journal Entries, Ledger Accounts, Trial Balance,
September	Capital and Revenue items; Reserves and Provisions: Meaning, Difference between Reserves and Provisions, Categories of Provisions- Provision for Bad Debts, Provision for Depreciation, Provision for Tax, Categories of Reserves- Capital Reserve and Revenue Reserve. Depreciation: - Meaning, Causes, Accounting procedure, Methods of computing depreciation: - Straight line method, Diminishing balance method and change of method (Practical Problems) Bank Reconciliation Statement
October	Rectifications of Errors: Meaning and Types of Errors, Errors not Affecting the Trial Balance, Errors Affecting the Trial Balance, Suspense Account, Rectification of Errors in the Next Accounting Year, (Practical Problems). Final Accounts with Adjustments: Meaning, Objectives, Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Various Adjustment Entries in Final Accounts (Practical Problems)
November	Accounting for Non-Profit Organizations: Meaning, Characteristics, Final Accounts- Receipts and Payment Account, Income and Expenditure Account and Balance Sheet (Practical Problems) Consignment Accounts: Meaning, Accounting Treatment in the Books of Consignor and Consignee (Practical Problems) Accounting for Joint Venture: Meaning Accounting Treatment, Distinction between Joint Venture and Partnership Revision, Test and Assignments



Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Parvesh Kumar Goyal
Designation : Assistant Professor
Department : Commerce
Class/Semester : B.Com- 5th Semester
Subject : Auditing

Month	Topics/Chapters to be covered
August	Auditing: Concept, Objectives, Importance and Types of Auditing. Audit Process: Internal Control, Internal Check & Internal Audit, Audit Programme.
September	Audit Report and Investigation Audit Report : Introduction and Basics of Audit Report, Objectives of Audit Report, Contents, Types of Audit Report Investigation : Meaning, Concept, Features and Significance of Investigation
October	Audit of Public Company: Qualification of a Company Auditor, Appointment of company Auditors, Powers, Duties and liabilities of Auditors, Audit of Depreciation and Reserves, Divisible profits & dividends.
November	Audit Procedure- Routine Checking, Vouching, Verification & Valuation of Assets & Liabilities. Revision, Test and Assignments

AD

Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Parvesh Kumar Goyal
Designation : Assistant Professor
Department : Commerce
Class/Semester : B.Com- 5th Semester
Subject : Income Tax Law

Month	Topics/Chapters to be covered
August	Income Tax: An Overview, Main Definitions Agriculture Income; Residential Status & Incidence of Tax Liability; Exempted Incomes
September	Income from House Property (Theory and Practical), Capital Gain. clubbing of incomes & aggregation of incomes; set off and carry forward of losses
October	Computation of Income from Salaries: Calculation of Taxable Income from Salary including Retirement (Theory and Practical)
November	Profits and Gains from Business or Profession, Tax Treatment of Depreciation; Income from other sources Deductions to be made in Computing Total Income Revisions Test and Assignments

AD

Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Parvesh Kumar Goyal
Designation : Assistant Professor
Department : Commerce
Class/Semester : B.Com-^{3rd} Semester (NEP)
Subject : Income Tax Law -1

Month	Topics/Chapters to be covered
August	Income Tax: An Overview, Main Definitions: Assessee, Person, Previous Year, Assessment Year, PAN, Gross Total Income, Slabs of Income Tax, Old and New Regime, Tax Evasion, Tax Avoidance, Tax Planning and Tax Management Agriculture Income; Residential Status & Incidence of Tax Liability; Exempted Incomes
September	Income from House Property (Theory and Practical), Capital Gain. clubbing of incomes & aggregation of incomes; set off and carry forward of losses
October	Computation of Income from Salaries: Calculation of Taxable Income from Salary including Retirement (Theory and Practical)
November	Profits and Gains from Business or Profession, Tax Treatment of Depreciation; Income from other sources Deductions to be made in Computing Total Income Revisions Test and Assignments

AP

Lesson Plan (2025-26) Odd Semester

Name of College : Govt. College for Women, Behal
Name of the Teacher : Parvesh Kumar Goyal
Designation : Assistant Professor
Department : Commerce
Class/Semester : B.Com-^{3rd} Semester (NEP)
Subject : Consumer Protection in India

Month	Topics/Chapters to be covered
August	Conceptual Framework, Consumerism Meaning and Evolution, Consumer, Concept of Goods and Services, Restrictive and Unfair Trade Practices, Competition Act, 2002, Standard of Weights and Measures Act, 1976, Essentials Commodities Act, 1955
September	Drug and Magic Remedies (Objectionable Advertisement Act), 1954 Consumer Education and Organisation: Objectives and Role of Consumer Organisations, Role of Media, Consumer Education in India International Consumer Organisations Establishing a consumer organisation
October	The Consumer Protection Act, 2019, Salient features, Important terms and Definitions, Consumer Rights and Responsibilities, Consumer and Corporate Social Responsibility, United Nations and guidelines for Consumer Protection, Comparison of COPA 1986 and 2019
November	Redressal Mechanism, Guidelines for Filing Consumer Complaints, Three Tier Machinery- District Commission, State Commission, National Commission, Composition, Power Procedure of Redressal, Role of Voluntary Consumer Organisation in redressal of Consumer Disputes, Alternative Disputes Redressal Mechanism, National Consumer Helpline, Complaint to Ombudsman, Arbitration, Mediation, and Conciliation Revisions Test and Assignments

