

Lesson Plan (2025-2026)

Name- Mehak Singla

Class- B.com Ist Semester

Subject- Business Law 2025-26

Week	Topic
Week 1	Business law: an overview
Week 2	Law of contract: nature and classification of contract
Week 3	Offer and acceptance, capacity of parties to contract
Week 4	Free consent and consideration, Agreement declared void
Week 5	Performance of contract, Discharge of contract, remedies for breach of contract
Week 6	Contingent contract and quasi contract, Bailment and pledge
Week 7	Written test, indemnity contract and guarantee
Week 8	Contract of agency,
Week 9	Tests, Assignments and Presentations
Week 10	Sale of goods act 1930: formation of contract of sale, goods and their classification and price
Week 11	Continue
Week 12	conditions and warranties, transfer of property in goods
Week 13	performance contract of sale; remedies
Week 14	Diwali Vacations
Week 15	Unpaid seller and his rights, buyer's remedies auction sale
Week 16	Written test, Consumer Protection Act, 1986
Week 17	Revision and Queries
Week 18	Revision and Queries

Lesson Plan (2025-2026)

Name- Mehak Singla

Class- B.com 5th semester

Subject- Cost Accounting- 2025-26

Week	Topic
Week 1	Introduction: nature and scope of cost accounting
Week 2	Cost concepts & classification; methods & techniques.
Week 3	Materials: material planning & purchasing, pricing of material issue
Week 4	Treatment of material losses, material & inventory control: concept and techniques
Week 5	Labour: Labour cost control procedure
Week 6	labour turnover; Idle time and overtime
Week 7	Methods of wage payment: time and piece rate; incentive schemes
Week 8	Overheads: classification, allocation,
Week 9	apportionment and absorption of overheads; under and overabsorption
Week 10	Methods of costing: unit costing
Week 11	Job costing; contract costing
Week 12	Process costing (process losses, valuation of work in progress, joint and by-products)
Week 13	Service costing (only transport).
Week 14	Diwali Vacations
Week 15	Mid- Term
Week 16	Cost control and cost reduction, cost audit; an overview of cost audit standards
Week 17	Revision and Queries
Week 18	Test

Lesson Plan (2025-2026)

Name- Mehak Singla

Class- B.com 5th Semester

Subject- Goods and Service Tax 2025-26

Week	Topic
Week 1	Introduction and Overview of GST
Week 2	Basic concept in GST
Week 3	Registration procedure in GST
Week 4	Special cases for registration
Week 5	Practical Exposure of GST -: Online Registration Demonstration
Week 6	Levy of GST (taxable event in GST)
Week 7	Collection of GST
Week 8	Supply (meaning, time, valuation)
Week 9	Place of supply
Week 10	Assignment and Test
Week 11	Input tax credit (ITC)
Week 12	GST invoice & their rules
Week 13	Credit and debit note Payment of tax (TDS&TCS)
Week 14	Diwali vacations
Week 15	Assessment test
Week 16	Payment of tax(TDS&TCS), Offence & penalties under GST
Week 17	Practical Exposure: Payment of GST by electronic ledger
Week 18	Types of GST Returns, Filing a refund application

Lesson Plan (2025-2026)

Name- Mehak Singla

Class- B.com 3rd Semester

Subject- Banking & Insurance 2025-26

Week	Topic
Week 1	Banking: Concept, features, functions, Importance
Week 2	principles of banking; Evolution of banking in India
Week 3	Continue
Week 4	Classifications of banks; Credit creation
Week 5	Banking Regulation Act 1949: Major provisions
Week 6	Continue
Week 7	Indian Banking System: Features, nationalization of commercial banks and its effects
Week 8	Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system
Week 9	Insurance: Concept, need and principles of insurance; Insurance and economic development
Week 10	Continue and Mid-term exam
Week 11	Life and general insurance: principles,
Week 12	present status & growth of life and general insurance in India
Week 13	claims settlement procedure; Regulatory Framework of Insurance
Week 14	Diwali Vacationa
Week 15	Assignments and presentations
Week 16	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures
Week 17	Accident and motor insurance: Policy and claims settlement procedures.
Week 18	Revision

Lesson Plan (2025-2026)

Name- Mehak Singla

Class- B.com Ist semester

Subject- Financial Accounting

Week	Topic
Week 1	Branches of accounting; accounting principles
Week 2	concepts and conventions
Week 3	Accounting cycle and accounting Standard
Week 4	Accounting journal; rules of journalizing; ledger
Week 5	Trial balance; Capital and Revenue:
Week 6	Concept and classification of income; expenditure; receipts
Week 7	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet
Week 8	Adjustment entries, Problems
Week 9	Financial statements with adjustment
Week 10	Consignment
Week 11	Normal and Abnormal Loss, valuation of Unsold Stock
Week 12	Accounting for Not for Profit Organization
Week 13	Revision
Week 14	Diwali Vacations
Week 15	Branch Account
Week 16	Wholesale Branch Account and Final accounts
Week 17	Installment and Hire Purchase System
Week 18	Accounting Treatment