

LESSON PLAN

Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 3rd Semester

Subject: Corporate Accounting-I

Lesson Plan: August to Nov. 2026

Week 1	Issue of Shares
Week 2	Practicals of Issue of Shares
Week 3	Practicals of Issue of Shares & Test
Week 4	Redemption of Preference Shares
Week 5	Practicals of Redemption of Preference Shares & Test
Week 6	Profit Prior to Incorporation
Week 7	Practicals of Profit Prior to Incorporation
Week 8	Underwriting of Shares
Week 9	Practicals of Underwriting of Shares
Week 10	Amalgamation of Companies
Week 11	Practicals of Amalgamation
Week 12	Practicals of Amalgamation
Week 13	Internal Reconstruction of Companies
Week 14	Practicals of Internal Reconstruction of Companies
Week 15	Final Accounts of Companies
Week 16	Practicals of Final Accounts & Test
Week 17	Income Computation and Disclosure Standards
Week 18	Revision
Examinations	

LESSON PLAN

Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 3rd Semester

Subject: Income Tax Law -I

Lesson Plan: August to Nov. 2026

Week 1	Introduction to Income Tax In India
Week 2	Tax Planning and Tax Management
Week 3	Role of PAN and Aadhar in Income Tax, Alternate Minimum Tax
Week 4	Agriculture Income
Week 5	Residential Status and Incidence of Tax
Week 6	Income from Salaries
Week 7	Retirement Benefits
Week 8	Income from House Property
Week 9	Profits and Gains of Business and Profession
Week 10	Practicals of Profits and Gains of Business and Profession
Week 11	Determination of Income on Presumptive Basis
Week 12	Depreciation Allowance
Week 13	Capital Gains
Week 14	Diwali Break
Week 15	Income from Other Sources
Week 16	Clubbing and Aggregation of Income
Week 17	Income Exempted from Tax
Week 18	Revision
Examinations	

LESSON PLAN
Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 3rd Semester

Subject: Banking and Insurance

Lesson Plan: August to Nov. 2026

Week 1	Banking: Concept, features, functions, Importance
Week 2	Principles of Banking
Week 3	Evolution of banking in India
Week 4	Classifications of banks; Credit creation
Week 5	Banking Regulation Act 1949
Week 6	Major provisions of Banking Regulation Act
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
Week 9	Insurance: Concept, need and principles of insurance
Week 10	Insurance and economic development
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 Vacations
Week 15	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure
Week 16	Marine insurance: Marine insurance policy and claims settlement procedures
Week 17	Accident and motor insurance: Policy and claims settlement procedures.
Week 18	Revision
Examinations	

LESSON PLAN
Session : 2025-26

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 1st Semester

Subject: Business Management

Lesson Plan: August to Nov. 2026

Week 1	Introduction to Management
Week 2	Management as Art, Science and Profession
Week 3	Approaches to Management
Week 4	Planning and Types of Plans
Week 5	Organising
Week 6	Organisational Structure
Week 7	Delegation of Authority
Week 8	Decentralisation and Centralisation
Week 9	Staffing
Week 10	Directing
Week 11	Motivation
Week 12	Approaches to Motivation
Week 13	Leadership
Week 14	Controlling
Week 15	Controlling Techniques
Week 16	Co-ordination
Week 17	Revision
Week 18	Revision
Examinations	

LESSON PLAN

Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 1st Semester

Subject: Financial Accounting

Lesson Plan: August to Nov. 2026

Week 1	Branches of accounting; accounting principles
Week 2	Accounting 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	Practicals
Week 14	Branch Account
Week 15	Practicals
Week 16	Wholesale Branch Account and Final accounts
Week 17	Installment and Hire Purchase System
Week 18	Revision
Examinations	

LESSON PLAN

Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 1st Semester

Subject: Business Laws

Lesson Plan: August to Nov. 2026

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	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
Week 11	Goods, their classification and price
Week 12	Conditions and Warranties, Transfer of property in goods
Week 13	Performance contract of sale
Week 14	Breach of Contract of Sale and Remedies
Week 15	Unpaid seller and his rights, buyer's remedies & auction sale
Week 16	Consumer Protection Act, 1986
Week 17	Revision
Week 18	Revision
Examinations	

LESSON PLAN
Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 5th Semester

Subject: Goods & Services Tax

Lesson Plan: August to Nov. 2026

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	Input Tax Credit
Week 11	Tax Invoice
Week 12	Reverse Charge Mechanism, Debit &Credit Notes, E- Way Bills
Week 13	GST Returns
Week 14	Diwali Break
Week 15	Accounts and Audit under GST
Week 16	Appeals, Offences &Penalties
Week 17	Revision
Week 18	Revision
Examinations	

LESSON PLAN
Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 5th Semester

Subject: Cost Accounting

Lesson Plan: August to Nov. 2026

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 byproducts)
Week 13	Service costing (only transport).
Week 14	Diwali Break
Week 15	Cost control and cost reduction
Week 16	Cost Audit; an overview of cost audit standards
Week 17	Revision
Week 18	Revision
Examinations	

LESSON PLAN

Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 5th Semester

Subject: Industrial & Labour Laws

Lesson Plan: August to Nov. 2026

Week 1	Overview of Labour Laws in India
Week 2	Articles Related to Labour Laws
Week 3	Rights of Labour
Week 4	New Labour Codes
Week 5	The Factories Act 1948
Week 6	Provisions regarding Employment in Factories
Week 7	The Contract Labour (Regulation and Abolition) Act, 1970
Week 8	The Industrial Disputes Act, 1947
Week 9	Trade Union Act
Week 10	Payment of Wages Act 1936
Week 11	Minimum Wages Act 1948
Week 12	Payment of Bonus Act, 1965
Week 13	Power of Inspectors, Penalties and Offences
Week 14	Diwali Break
Week 15	Employees State Insurance Act, 1948
Week 16	Employees Provident Fund Act 1952
Week 17	The Gratuity Act, 1972
Week 18	Revision
Examinations	

LESSON PLAN

Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari

Class: B. Com. 1st Semester

Subject: Personal Finance (MDC)

Lesson Plan: August to Nov. 2026

Week 1	Overview of Personal Finance
Week 2	Personal Financial Planning
Week 3	Financial Planner
Week 4	Time Value of Money
Week 5	Investment Strategies
Week 6	Investment Strategies
Week 7	Investing in Stock Market
Week 8	Real Estate
Week 9	Other Investment Alternatives
Week 10	Mutual Funds
Week 11	Risk and Return of Various Investment Avenues
Week 12	Risk and Return of Various Investment Avenues
Week 13	Institutional Framework for Investing
Week 14	Diwali Break
Week 15	Insurance Planning
Week 16	Retirement Planning
Week 17	Revision
Week 18	Revision
Examinations	

LESSON PLAN
Session : 2026-27

Name of Assistant Professor: Dr. Savita Kumari
Class: B. A. 3rd Semester
Subject: Fundamentals of Indian Capital Markets
Lesson Plan: August to Nov. 2026

Week 1	Capital Market : Need and Structure
Week 2	Types of Capital Market
Week 3	Functions of Primary and Secondary Market
Week 4	Financial Instruments in Indian Capital Market
Week 5	Securities Exchange Board of India
Week 6	Role of SEBI in Primary Market
Week 7	Role of SEBI in Secondary Market
Week 8	Investor Protection
Week 9	Grievance Redressal
Week 10	Stock Exchanges in India
Week 11	Listing of Securities
Week 12	Listing Requirements and Procedure
Week 13	Depository System in India
Week 14	Diwali Break
Week 15	Dematerialisation of Securities
Week 16	Recent Trends in Indian Capital Market
Week 17	Revision
Week 18	Revision
Examinations	

