

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Dr. Satish Khasa

Class- M.Com 3rd sem

Subject- Corporate Governance and Business Ethics

WEEKS	SYLLABUS
Week 1	Meaning, need and importance of corporate governance.
Week 2	Theoretical foundations of corporate governance - Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory.
Week 3	Evolution of corporate governance globally and in India. Corporate failures and governance reforms. Corporate governance in public and private enterprises.
Week 4	Revision and test
Week 5	Role, composition, and responsibilities of the Board of Directors. Committees of the board Audit Committee, Nomination & Remuneration Committee, Stakeholders relationship Committee, and Risk Management Committee.
Week 6	Role of shareholders, institutional investors, proxy advisory firms, and independent directors in governance. SEBI (LODR) Regulations, 2015, and corporate governance provisions in the Companies Act, 2013.
Week 7	Revision and test
Week 8	Meaning, scope, and importance of business ethics. Ethical decision-making in business.
Week 9	Corporate Social Responsibility (CSR)- Meaning, importance, and regulatory framework in India.
Week 10	Triple Bottom Line (TBL) approach. Business sustainability and corporate citizenship. Ethical leadership and corporate governance. Whistle blowing policies and protection of whistleblowers.
Week 11	Revision and test
Week 12	Corporate governance models in the UK, USA, Germany, and Japan.
Week 13	International corporate governance initiatives- OECD Principles, Cadbury Committee Report, and Sarbanes-Oxley Act.
Week 14	Emerging trends in corporate governance - Environmental, Social, and Governance

	(ESG) considerations, investor activism, and corporate digital responsibility. Challenges in corporate governance in emerging markets.
Week 15	Presentation
Week 16	Presentation

LESSON PLAN

Session: 2025-26(ODD SEM)

Name of Teacher- Dr. Satish Khasa & Ms. Madhu Mehta

Class- M.com 1st sem

Subject- Stock Market operations

WEEKS	SYLLABUS
Week 1	Indian Securities Market –Functions and Intermediaries
Week 2	Primary Market-Methods, Problems,, IPO, Trends, Investor Protection
Week 3	Secondary Market- Nature, Functions, Defects, Regulatory Framework,
Week 4	Revision and Test
Week 5	Listing of Securities- Evaluation, Procedure, Listing of Right and Bonus and further Issue and Listing Conditions of BSE and NSE. BSE, BOLT System.
Week 6	Different Types Of Settlement Pay-In and Pay-Out- Bad Delivery, Short Delivery and Auction. NSE- Market Segment-NEAT
Week 7	Market Types, Order Types, Demat Settlement Physical /Institutional/ Funds Settlement, Valuation Debit, Valuation Price, Bad and Short Delivery and Auction
Week 8	Revision and Test
Week 9	Foreign Stock Exchanges – NYSE
Week 10	NASDAQ – NASD Organisation, Functions, Rules, Trading Firms, Order Entry and Execution
Week 11	OCTEI –Features, Participants, Listing Procedure, Trading And Settlement , Market Making, Factors Affecting Growth of OCTEI
Week 12	Revision and Test
Week 13	Risk Management System in BSE, NSE- Circuit Breaker, Meaning, Purpose and Consideration
Week 14	BSE Sensex- Construction And Selection Criteria
Week 15	NSE Indices- S &P 500 Nifty. Stock Market Indices
Week 16	Revision and Test

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher – Dr. Sandeep Chahal

Class- B.Com Pass 5th sem.

Subject- AFM

WEEKS	SYLLABUS
Week1	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
Week2	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Week3	Revision , Test, Assignment
Week4	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements,
Week5	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis
Week6	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios,
Week7	Balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
Week8	Revision, Test and Presentation
Week9	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;
Week10	Financial planning
Week11	Revision , Test, Assignment
Week12	Capital Budgeting : Meaning, nature, need, importance
Week13	Capital Budgeting : appraisal methods
Week14	capital rationing.
Week15	Revision, Test and Presentation
Week16	Revision

Name of Teacher -Dr. Rekha, Dr. Sandeep Chahal

Class- B.COM (1st Sem)

Subject- Financial Accounting

WEEKS	SYLLABUS
Week 1	Meaning, objective, scope and nature of accounting, basic accounting terms and bases of accounting
Week 2	Accounting principles and accounting standards
Week 3	Double entry system and recording of accounting transactions
Week 4	Accounting for Goods and service tax
Week 5	Trial Balance
Week 6	Test, Assignment
Week 7	Capital and revenue, Depreciation
Week 8	Provisions and reserves
Week 9	Test, presentations
Week 10	Errors and their rectification
Week 11	Financial statements (final account)
Week 12	Financial statements (final account with adjustments)
Week 13	Test, Assignment
Week 14	Computerized accounting system
Week 15	Accounts of non-profit organizations
Week 16	Test, presentations

LESSON PLAN

Session: 2025-26 (ODD SEM)

Name of Teacher- Krishan Lal

Class- B.Com (P) 3rd semester

Subject- Corporate Accounting-I

WEEKS	SYLLABUS
Week 1	Definition and characteristics of a company, Kinds of company and distinction between private and public company, Meaning,

	nature and types of shares, Distinction between preference and equity shares, Meaning and kinds of share capital, Distinction between reserve capital and capital reserve, Private placement of shares, Sweat Equity shares, Meaning and objectives of ESOP, Numerical Problems, Doubts and Revision
Week 2	Public subscription of shares , preliminary expenses, Meaning and step in Book building process, Entries of issue of shares for cash and consideration other than cash at par, Entries of issue of shares for cash and consideration other than cash at premium, Entries of issue of shares for cash and consideration other than cash at discount, Numerical Problems, Doubts and Revision
Week 3	Calls in arrear, call in advance and use of cash book, Over subscription and under subscription of shares, Numerical Problems, Meaning and entries of Forfeiture of shares, Reissue of Forfeited shares, Numerical Problems, Doubts and revision
Week 4	Over subscription of shares and Forfeiture of shares, Accounting and advantages of Issue of Right shares, Numerical Problems, Doubts and revision
Week 5	Meaning and characteristics of debentures, Types of debentures and distinction between a share and a debenture, Issue of debenture at par, premium, and discount, Issue of debenture as collateral security, Interest on debentures, Numerical Problems, Doubts and Revision
Week 6	Issue of debentures from the point of view of Redemption, writing off of Loss on issue of debenture, Numerical problems, Doubts and Revision
Week 7	Meaning and calculation of profit or loss prior to incorporation, Calculation of sale ratio and time ratio, Practical problems, Doubts and Revision.
Week 8	Valuation of Share: Need for the valuation of shares and Factors affecting the value of shares, Net assets method for the valuation of shares, Numerical Problems, Dividend yield method for the valuation of shares, Numerical Problems, Earning capacity method for the valuation of shares, Average method for the valuation of shares, Practical problems and Doubts and revision
Week 9	Accounts of Holding Company: Meaning, Advantages and Disadvantages of Holding Company, Advantages and disadvantages of Consolidated Balance Sheet, Minority Interest Performa of consolidated Balance Sheet, Practical problems and Doubts and revision
Week 10	Cost of control and capital reserve, Pre- acquisition and post acquisition Profits Numerical Problems, Mutual company owings, dividend distribution Numerical Problems Doubt and revision
Week 11	Final Account of Companies: Introduction, CSR, Revised Schedule VI for preparing Balance Sheet, Explanation of various contents of Balance Sheet, Form of Statement of Profit and Loss, Explanation of various of items, Divisible profit,

	Numerical Question, Dividend and their entries, Adjustment related to special items, Numerical Question, Doubts and Revision
Week 12	Numerical Question on preparation of Profit and loss statement and Balance Sheet.
Week 13	Underwriting: Meaning & Advantage, Entries in the books of company and underwriters, Partial underwriting, Firm underwriting, Numerical Question, Doubts and Revision
Week 14	Meaning and sources of redemption of debentures, Lump sum payment method of redemption of debentures, Entries for Creation of sinking fund, Practical problems,
Week 15	Installments method by drawing of lots for redemption of debentures, Conversion into shares method for redemption of debentures, Practical problems, Purchase of own debentures in open market method for redemption of debentures, Practical problems, Interest on own debentures. Cum interest and ex-interest of own debentures, Practical problems, Doubts and revision ,
Week 16	Test , Doubt, Revision, Assignment and Presentation

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Krishan Lal
Class- M.Com (F) 3rd semester
Subject- OPERATIONS RESEARCH

WEEKS	SYLLABUS
Week 1	Operation Research: Introduction, Meaning, features, significance, Scope , limitation & Tools
Week 2	LPP: Meaning, Terminology and Application Area, Formulation of LP Problem, Practical problems, Doubts and Revision
Week 3	Duality in Linear Programming: Practical problems, Doubts and Revision
Week 4	Transportation Problem: Introduction, Transportation Model, North-west Corner Method, Row and Column Minima, Practical problems, Doubts and Revision
Week 5	Transportation Problem: Optimality Test- Stepping Stone And MODI Method, Practical problems, Doubts and Revision
Week 6	Replacement Theory: With and Without Time Value of Money Practical problems, Doubts and Revision
Week 7	Replacement Theory: Individual and Group Replacement Theory, Staffing and Equipment Renewal Problem
Week 8	CPM and PERT: Introduction, Network Component and Precedence Relationship, Practical problems, Doubts and Revision

Week 9	Finding Critical Path, Time Estimate, Slack & Float, Practical problems, Doubts and Revision
Week 10	Assignment Problem: Minimisation Case, Maximisation Case Unbalanced Assignment Problem , Practical problems, Doubts and Revision
Week 11	Assignment Problem: Travelling Salesman Problem, Air Crew Assignment Problem, Prohibited Assignment, Practical problems, Doubts and Revision
Week 12	Queing Theory: Features, Service System, Notations, Queing Models: Probabilistic Model, Single Server Queing Model,
Week 13	Multi Server Queing Model, Multi-Channel Service System, Practical problems, Doubts and Revision
Week 14	Game Theory: Introduction, Saddle Point, Pure And Mixed Strategies, Maximin-Minimax Principle, Practical problems, Doubts and Revision
Week 15	Game Theory: Two Person Zero Sum Games, Rule of Dominance, Practical problems, Doubts and Revision
Week 16	Test , Doubt, Revision, Assignment and Presentation

LESSON PLAN

Session: 2025-26 (ODD SEM)

Name of Teacher- Dr.Rekha
Class- M.Com (P)
Subject- Organisational Behaviour

WEEKS	SYLLABUS
Week1	Organisational behaviour Concept and significance
Week2	OB Models
Week3	Learning :Meaning
Week4	Theories of Learning ,OB in learning organisation
Week5	Attitude: Meaning Definition, Function ,Formation
Week6	Personality :Models ,Type and aspect
Week7	Perception : meaning ,Factor influencing perception
Week8	Group Dynamics and team development

Week9	Continue the above topic
Week10	Organisational conflict :Dyanamic and management
Week11	Approaches of conflict
Week12	Organisational change
Week13	Theories of organisational change
Week14	Organisational diagnosis and intervention
Week15	Revision and Test
Week16	Revision and Test

Dr.Rekha, Assistant Professor of Commerce

Class : B.COM (P) 3rd Sem. Section B

Name of the Paper: Business Law

WEEKS	SYLLABUS
Week1	Indian Contract Act -1872, Valid contract and its elements
Week2	Proposal ,Acceptance and Revocation
Week3	Contractual Capacity of parties
Week4	Free consent of parties
Week5	Lawful consideration and object , Test
Week6	Contracts of Indemnity and guarantee
Week7	Contracts of bailment and pledge, revision
Week8	Contracts of agency
Week9	Consumer protection Act 2019
Week10	Consumer protection Act 2019,Test
Week11	Sales of Goods act -1930
Week12	Conditions and Warranties
Week13	Transfer of Property or Ownership

Week14	Performance of the contract –Delivery and Payment
Week15	Unpaid seller, Test
Week16	FEMA -2002, revision

Name of Teacher -Dr. Rekha, Dr. Sandeep Chahal

Class- B.COM (1st Sem)

Subject- Financial Accounting

WEEKS	SYLLABUS
Week 1	Meaning, objective, scope and nature of accounting, basic accounting terms and bases of accounting
Week 2	Accounting principles and accounting standards
Week 3	Double entry system and recording of accounting transactions
Week 4	Accounting for Goods and service tax
Week 5	Trial Balance
Week 6	Test, Assignment
Week 7	Capital and revenue, Depreciation
Week 8	Provisions and reserves
Week 9	Test, presentations
Week 10	Errors and their rectification
Week 11	Financial statements (final account)
Week 12	Financial statements (final account with adjustments)
Week 13	Test, Assignment
Week 14	Computerized accounting system
Week 15	Accounts of non-profit organizations
Week 16	Test, presentations

LESSON PLAN
Session: 2025-26(ODD SEM)

Name of Teacher Mrs Savita Rani Assistant Professor of Commerce
Class- B.Com 3rd sem.
Subject- Cost Accounting (Sec. A & B)

WEEKS	SYLLABUS
Week1	Introduction of cost accounting
Week2	Cost : Elements, Concept and Classification
Week3	Material Control: Meaning and objectives of material control, material purchase procedure,
Week4	Fixation of Inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
Week5	Methods of Valuing Material Issues. Wastage of material – main types
Week6	Illustrations, test
Week7	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,
Week8	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plan
Week9	Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.
Week10	Illustration, Assignments
Week11	Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet;
Week12	Illustrations
Week13	Determination of tender price; production account – types.
Week14	Reconciliation of cost and financial Accounts
Week15	Process Costing & Contract costing
Week16	Illustrations Revision Problems solutions and Test

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Ms. Savita Rani
Class- M.Com P
Subject- Business analytics

WEEKS	SYLLABUS
Week 1	Business Analytics : Introduction , types of analytics, business intelligence

Week 2	Advantages of business analytics: informed decision, developing distinct capability, key attributes of analytical competitors
Week 3	Analytical methods and models : descriptive analytics- overview of its tools and techniques, predictive analytics; nature and types of modelling
Week 4	Prescriptive analytics: Basics of its tools and modelling, role in business analytics process
Week 5	Business analytics in action: applicability and importance of business analytics in different areas
Week 6	Human resource analytics, marketing analytics
Week 7	Health care analytics , supply chain analytics
Week 8	Sport analytics and analytics for government and non profit organisations
Week 9	Developing analytics: statistician , data scientist and data engineer
Week 10	Skills required for analytics, big data and its analytics
Week 11	Important analytics software, major companies providing analytical solutions
Week 12	Job opportunities in business analytics
Week 13	do
Week 14	Key attributes of analytical competitors, creative competitive advantage
Week 15	Revision and test
Week 16	Revision and test

LESSON PLAN

Session: 2025-26(ODD SEM)

Name of Teacher- Ms. Madhu Mehta

Class- B.com 5th sem (Hons)

Subject- Money & Banking

WEEKS	SYLLABUS
Week 1	Money- Functions , Importance, Role, Evils, Classification and Circular Flow of Money.
Week 2	Demand for Money
Week 3	Supply of Money

Week 4	Revision and Test
Week 5	Quantity Theory of money-Fisher, Cambridge, Keynesian theory of money
Week 6	Inflation – Types. Theories, Effects, Consequences and control of Inflation
Week 7	Commercial Banking - Types, Structure, Functions, Role, Advantages ,Investment policy
Week 8	Revision and Test
Week 9	Credit – Functions, Types, Merits, Demerits, Role in Economic Development.
Week 10	Central Bank – Concept, Functions, Achievements, Failures, Reforms
Week 11	Credit Control – Concept, Methods. Money Market- Structure- Features, Failures, Suggestions, Bill Market.
Week 12	Revision and test
Week 13	Capital Market –Structure, Constituents, Stock Market, Stock Exchanges, Functions of Capital Market.
Week 14	Methods of Credit Creation- Concept, Assumptions, Process and Limitations.
Week 15	Revision And Test
Week 16	Revision and Test

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Ms. Madhu Mehta
Class- Bsc NM-1st Sem (MDC)
Subject- Financial Literacy

WEEKS	SYLLABUS
Week 1	Meaning, Perquisites of Financial Literacy, Levels, Numerical and Communication Ability. Financial Institutions - Banks, Insurance Companies
Week 2	Financial Institutions- Post Office, Mobile based services. Financial Planning
Week 3	Revision and Test

Week 4	Types of banks, Services offered by Banks, Cashless Banking, E-Banking,
Week 5	Check Counterfeit Currency, CIBIL, ATM, Net Banking, RTGS, NEFT, IMPS
Week 6	ECS, Debit and Credit Card, App based Payment System
Week 7	Revision and Test
Week 8	Life Insurance Policies, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance Plan
Week 9	Comparison of various Policies offered by Life Insurance and Health Insurance Companies
Week 10	Property Insurance, Post Office Life Insurance and Rural Postal Life Insurance
Week 11	Revision and Test
Week 12	Stock market- SENSEX, NIFTY, Equity and Preference Shares, Debentures, Bonds, Dividend
Week 13	DEMAT Account, Trading Account, DI Slips, Blue Chips, Defensive Stocks, Face Value, Market Value
Week 14	Market Capitalisation, Pre-opening session, Trading Session, Opening Price, Closing Price
Week 15	Business days, Bull and Bear Market, Risk, Stop loss, Derivatives, call and Put Option, Hedge, Holding Period
Week 16	Revision and Test i

LESSON PLAN (2025 - 26)

Ms. Manju, Assistant Professor of Commerce

Class : B.COM (P) 3rd Sem. Section A

Name of the Paper: Business Law

WEEKS	SYLLABUS
Week1	Indian Contract Act -1872, Valid contract and its elements
Week2	Proposal ,Acceptance and Revocation
Week3	Contractual Capacity of parties
Week4	Free consent of parties
Week5	Lawful consideration and object , Test
Week6	Contracts of Indemnity and guarantee
Week7	Contracts of bailment and pledge, revision
Week8	Contracts of agency
Week9	Consumer protection Act 2019

Week10	Consumer protection Act 2019,Test
Week11	Sales of Goods act -1930
Week12	Conditions and Warranties
Week13	Transfer of Property or Ownership
Week14	Performance of the contract –Delivery and Payment
Week15	Unpaid seller, Test
Week16	FEMA -2002, revision

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Ms. Manju

Class- Bcom 5th sem pass Section A&B

Subject- ESSB

WEEKS	SYLLABUS
Week 1	Entrepreneur -Entrepreneurship Enterprise: conceptual issues, roles and functions of entrepreneur ,types, difference etc.
Week 2	Concept of Entrepreneurship ,need and importance, entrepreneurship environment, components of business environment
Week 3	Small business: features, importance ,scope, problems, Developing Entrepreneur competencies
Week 4	Promotion and development of entrepreneurship
Week 5	Entrepreneurial motivation ,test
Week 6	Entrepreneurial opportunities: identification and selection
Week 7	Setting up a new venture
Week 8	Project Report
Week 9	Market survey
Week 10	Managerial roles and functions in a small business
Week 11	Production and operations management
Week 12	Managing business growth ,test
Week 13	Issues in small business marketing
Week 14	Incentives and subsidy
Week 15	Institutional support
Week 16	Test, presentation, Assignments

LESSON PLAN
Session: 2025-26(ODD SEM)

Name of Teacher – Ms. Manju
Class- B.Com 5th sem. hons.
Subject- financial Management

WEEKS	SYLLABUS
Week1	Financial management : meaning ,functions, scope and objectives
Week2	Financial Planning
Week3	Over Capitalization : meaning ,reasons ,remedies etc.
Week4	Under Capitalization : meaning, reasons and remedies
Week5	Cost of Capital : meaning ,importance ,determination
Week6	Numericals of Cost of Capital
Week7	Test, Revision
Week8	Working Capital : meaning, importance, types, nature etc.
Week9	Numerical portion of Working Capital Management
Week10	Test ,Cash Management
Week11	Receivable Management
Week12	Financial Leverages, EBIT-EBT Analysis
Week13	Dividend Decisions: meaning, types, determination
Week14	Dividend Theories and numericals
Week15	Assignments
Week16	Revision

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher – Dr Ruchika Khanna
Class- B.Com 1st Sem Section C
Subject- Business Communication

WEEKS	SYLLABUS
Week1	Introduction: Basics of communication,
Week2	Importance of effective Communication
Week3	Barriers to communication
Week4	Types of Business Communication
Week5	Essentials of an Effective Communication System.
Week6	Communication Skills: Reading skills
Week7	listening skills, note making
Week8	persuasive speaking
Week9	Body language, Gestures.
Week10	Business Email Writing
Week11	Process of writing Email
Week12	Writing Style and Skills, Email Etiquette and Email Samples
Week13	Business Letter Writing: Points to be considered before writing business letters
Week14	Types of Business Letters,Business letter Format and Samples
Week15	Skill Enhancement Activities
Week16	Revision

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher – Dr Ruchika Khanna
Class- B.Com 1st Sem Section C
Subject- Business Communication

WEEKS	SYLLABUS
Week1	Introduction: Basics of communication,
Week2	Importance of effective Communication
Week3	Barriers to communication

Week4	Types of Business Communication
Week5	Essentials of an Effective Communication System.
Week6	Communication Skills: Reading skills
Week7	listening skills, note making
Week8	persuasive speaking
Week9	Body language, Gestures.
Week10	Business Email Writing
Week11	Process of writing Email
Week12	Writing Style and Skills, Email Etiquette and Email Samples
Week13	Business Letter Writing: Points to be considered before writing business letters
Week14	Types of Business Letters,Business letter Format and Samples
Week15	Skill Enhancement Activities
Week16	Revision

LESSON PLAN

Session: 2025-26(ODD SEM)

Name of Teacher- Dr Ruchika Khanna

Class- B.COM 3RD YEAR Section-A Subject- FINANCIAL
MARKET OPERATIONS

WEEKS	SYLLABUS
Week 1	Money market: Indian money market composition and structure (a) acceptance houses (b) discount houses (c) call money market
Week 2	Recent trends in Indian money market
Week 3	Capital market: security market- (a) new issue market (b)secondary market

Week 4	Stock exchange -national stock exchange and over the counter exchange
Week 5	Test, Assignment
Week 6	SEBI-Introduction, role, power, objective, scope and function
Week 7	Investor protection
Week 8	Presentations, Assignment
Week 9	Functionaries on stock exchange
Week 10	Financial services
Week 11	Test, Assignment
Week 12	Role, policy measures relating to development financial institution in India
Week 13	Product and services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD ,ICICI.
Week 14	Meaning and benefit of mutual fund, types, SEBI guidelines
Week 15	Assignment, presentation
Week 16	test

LESSON PLAN

Session: 2025-26 (ODD SEM)

Name of Teacher- Dr Ruchika Khanna

Class- B.COM 3RD YEAR Section-A Subject- FINANCIAL
MARKET OPERATIONS

WEEKS	SYLLABUS
Week 1	Broker, Sub brokers
Week 2	Market maker, Jobbers
Week 3	Portfolio, consultants
Week 4	Institutional investors, Depository
Week 5	IFCI, IDBI
Week 6	IIBI, SIDBI
Week 7	IDFCL, EXIM
Week 8	NABARD AND ICICI
Week 9	Merchant banking – Functions and Role
Week 10	SEBI guidelines
Week 11	Credit rating – concept
Week 12	Function and types
Week 13	Meaning of mutual funds
Week 14	Benefits of mutual funds
Week 15	SEBI GUIDELINES
Week 16	Revision

LESSON PLAN
Session: 2025-26(ODD SEM)

Name of Teacher- Dr. Ruchika Khanna

Class- B.Com (P) 3rd semester, Section - C
Subject- Corporate Accounting

WEEKS	SYLLABUS
Week 1	Definition and characteristics of a company, Kinds of company and distinction between private and public company, Meaning, nature and types of shares, Distinction between preference and equity shares, Meaning and kinds of share capital, Distinction between reserve capital and capital reserve, Private placement of shares, Sweat Equity shares, Meaning and objectives of ESOP
Week 2	Public subscription of shares , preliminary expenses, Meaning and step in Book building process, Entries of issue of shares for cash and consideration other than cash at par, Entries of issue of shares for cash and consideration other than cash at premium, Entries of issue of shares for cash and consideration other than cash at discount, Numerical Problems, Doubts and Revision
Week 3	Calls in arrear, call in advance and use of cash book, Over subscription and under subscription of shares, Numerical Problems, Meaning and entries of Forfeiture of shares, Reissue of Forfeited shares, Numerical Problems, Doubts and revision
Week 4	Over subscription of shares and Forfeiture of shares, Meaning , sources and conditions for Buy back of shares, Accounting and advantages of Issue of Right shares, Numerical Problems, Doubts and revision
Week 5	Meaning and characteristics of debentures, Types of debentures and distinction between a share and a debenture, Issue of debenture at par, premium, and discount, Issue of debenture as collateral security, Interest on debentures, Numerical Problems,
Week 6	Issue of debentures from the point of view of Redemption, writing off of Loss on issue of debenture, Numerical problems, Doubts and Revision
Week 7	Meaning, definition and features of Goodwill, Factors affecting the value of goodwill and need for the valuation of goodwill, Average Profit Method of valuation of goodwill, Super profit method of valuation of goodwill, Practical problems, Doubts and revision
Week 8	Capitalization method for the valuation of goodwill, Purchase consideration and annuity method for the valuation of goodwill, Practical problems, Doubts and revision Meaning and calculation of profit or loss prior to incorporation, Calculation of sale ratio and time ratio, Practical problems, Doubts and Revision.

Week 9	Valuation of Share: Need for the valuation of shares and Factors affecting the value of shares, Net assets method for the valuation of shares, Numerical Problems, Dividend yield method for the valuation of shares, Numerical Problems,
Week 10	Earning capacity method for the valuation of shares, Average method for the valuation of shares, Practical problems and Doubts and revision Meaning and source of redemption of preference shares, Accounting entries on the redemption of preference shares at par and at premium,
Week 11	Redemption of partly paid preference shares, Use of equation for determining the amount of new issue, Numerical Problems, Meaning and guidelines and sources for issuing of bonus shares, Advantages , disadvantage and entries of bonus shares, Doubts and revision
Week 12	Final Account of Companies: Basic, CSR, Revised Schedule VI for preparing Balance Sheet, Explanation of various contents of Balance Sheet, Explanation of Assets, Form of Statement of Profit and Loss, Explanation of various of items, Divisible profit, Numerical Question, Dividend and their entries, Adjustment related to special items, Numerical Question, Doubts and Revision
Week 13	Numerical Question on preparation of Profit and loss statement and Balance Sheet. Meaning and sources of redemption of debentures, Lump sum payment method of redemption of debentures, Entries for Creation of sinking fund, Practical problems,
Week 14	Installments method by drawing of lots for redemption of debentures, Conversion into shares method for redemption of debentures, Practical problems, Purchase of own debentures in open market method for redemption of debentures, Practical problems, Interest on own debentures.
Week 15	Cum interest and ex-interest of own debentures, Practical problems, Doubts and revision.
Week 16	Test , Doubt, Revision, Assignment and Presentation

Lesson Plan (Cyber Security and Artificial Intelligence in Commerce – B.Com 3rd Semester)

Faculty: Dr Ruchika Khaana

Duration: 15 July – 15 Nov 2025 (Excluding 14–22 Oct Diwali Break)

Week & Dates	Topics to Cover
Week 1 (15–19 Jul)	Course orientation; Introduction to Cyber Security – Concept, Significance, Fundamentals
Week 2 (21–26 Jul)	Cyber Security Techniques – Cryptography, Encryption, Firewalls
Week 3 (28 Jul–2 Aug)	Cyber Security Techniques – Passwords, Privacy, Digital Signatures
Week 4 (4–9 Aug)	Issues and Challenges in Cyber Security
Week 5 (11–16 Aug)	Regulations: Cyber Security Policies, Major Regulating Bodies
Week 6 (18–23 Aug)	Compliance Requirements; Recent Government Initiatives in India
Week 7 (25–30 Aug)	Cyber Crimes: Nature and Types
Week 8 (1–6 Sept)	Legal Remedies under IT Act 2000
Week 9 (8–13 Sept)	Procedures for Reporting Cyber Crimes
Week 10 (15–20 Sept)	Social Media / Network Platforms – Trends and Issues
Week 11 (22–27 Sept)	Legal Aspects of Social Media Content
Week 12 (29 Sept–4 Oct)	AI in Commerce: Concept, Applications, Challenges
Week 13 (6–11 Oct)	Opportunities and Risks in Artificial Intelligence
Week 14 (13 Oct)	Case Studies on Cyber Security Failures & AI Applications
14–22 Oct	Diwali Break -

Week 15 (23–25 Oct) Revision of Units 1–4;
 Comprehensive Practice
 Week 16 (27 Oct–1 Nov) Final Presentations,
 Portfolio & Viva

LESSON PLAN (2025 - 26)

Ms. Neha, Assistant Professor of Commerce

Class : M.COM 1st Sem

Name of the Paper: Corporate Tax

Week 1	Meaning of Company: Types of Companies; Residential Status and incidence of tax on companies
Week 2	Computation of income of company under various heads
Week 3	Computation of income of company under various heads; General provisions applicable to companies for computation of gross total income
Week 4	Deductions from Gross Total Income as applicable to companies
Week 5	Deductions from Gross Total Income as applicable to companies
Week 6	Computation of tax for various types of companies
Week 7	Provisions of MAT
Week 8	Assessment of Insurance Companies
Week 9	Assessment of Charitable/ Educational institutions/ Religious Trusts and Political Parties
Week 10	Assessment of Charitable/ Educational institutions/ Religious Trusts and Political Parties
Week 11	Assessment of Non residents and advanced rulings for non residents
Week 12	Assessment of Non residents and advanced rulings for non residents
Week 13	Assessment of Cooperative Societies
Week 14	Assessment of Discontinued Business
Week 15	Double taxation relief
Week 16	Revision

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher – Dr Priyanka
Class- B.Com 1st Sem Section D
Subject- Business Communication

WEEKS	SYLLABUS
Week1	Introduction: Basics of communication,
Week2	Importance of effective Communication
Week3	Barriers to communication
Week4	Types of Business Communication
Week5	Essentials of an Effective Communication System.
Week6	Communication Skills: Reading skills
Week7	listening skills, note making
Week8	persuasive speaking
Week9	Body language, Gestures.
Week10	Business Email Writing
Week11	Process of writing Email
Week12	Writing Style and Skills, Email Etiquette and Email Samples
Week13	Business Letter Writing: Points to be considered before writing business letters
Week14	Types of Business Letters,Business letter Format and Samples
Week15	Skill Enhancement Activities
Week16	Revision

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Dr.Priyanka

Class- B.Com 5 semester Pass Section -A

Subject- Taxation Law-I

WEEKS	SYLLABUS
Week 1	Income Tax: An introduction and Important Definitions, Agriculture Income
Week 2	Residential status and incidence of Tax Liability, Exempted incomes.
Week 3	Revision and test
Week 4	Income from Salaries
Week 5	Income from Salaries
Week 6	Income from Salaries (including retirement benefits); Income from House property.
Week 7	Income from House property.
Week 8	Revision and test
Week 9	Profits and Gains from Business or Profession
Week 10	Profits and Gains from Business or Profession ,Depreciation
Week 11	Capital Gains.
Week 12	Income from other sources
Week 13	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 14	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 15	Revision and test
Week 16	Revision and test

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Dr.Priyanka

Class- B.sc Maths Hons.

Subject- Financial Literacy

WEEKS	SYLLABUS
Week 1	Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services.
Week 2	Meaning, importance and need for financial planning, Procedure for financial planning and preparing a budget,
Week 3	Types of banks; Banking products and services – Various services offered by banks; Cashless banking, e-banking, check counterfeit currency
Week 4	CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card
Week 5	app-based payment system, bank draft and pay order; banking complaints and ombudsman
Week 6	check counterfeit currency
Week 7	Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, Property insurance policies
Week 8	Revision and test
Week 9	comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies.
Week 10	Post office life insurance schemes: postal life insurance and rural postal life insurance
Week 11	Terms used in stock markets: SENSEX, NIFTY, Equity shares, Preference shares, Debentures, bonus shares, dividend, DEMAT account, trading account, delivery instruction slip (DI Slips)
Week 12	blue chips, defensive stocks, facevalue, market value, market capitalisation, business days,
Week 13	pre-opening session, trading session, opening price, closing price
Week 14	bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period

Week 15	Revision and test
Week 16	Revision and test

LESSON PLAN

Session: 2025-26 (ODD SEM)

Name of Teacher- Dr. Maninder Kaur Walia

Class- B.Com 5th Sem (H)

Subject- Entrepreneurship and Small Scale Business

WEEKS	SYLLABUS
Week1	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
Week2	Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship.
Week3	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
Week4	Teaching via Case studies, Revision and Test
Week5	Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment
Week6	The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies
Week7	Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs.
Week8	Revision and Test
Week9	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control.
Week10	Basic awareness of the issues impinging on quality, productivity and environment.
Week11	Managing business growth and its crises
Week12	The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification

Week13	Issues in small business marketing. The concept and application of product life cycle, advertising & publicity, sales & distribution management
Week14	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives.
Week15	National, state level and grass-root level financial and non financial institutions in support of small business development.
Week16	Revision and Test

Name of Teacher- Dr. Maninder Kaur Walia

Class- B.Com 5th Sem (P)

Subject- Financial Market Operations

WEEKS	SYLLABUS
Week1	Indian Money Markets Composition Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
Week2	Security market, New Issue Market
Week3	Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing
Week4	Stock exchange, National Stock Exchange and over the Counter exchanges
Week5	Revision and Test, SEBI – Introduction, Role
Week6	SEBI: Its powers, Objectives, Scope & Functions.
Week7	Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts
Week8	Revision and Test
Week9	Functionaries on stock exchanges: Brokers, Sub brokers, Market makers
Week10	Functionaries on stock exchanges: Jobbers, Portfolio Consultants, Institutional Investors, Depository
Week11	Merchant Banking – Functions and Roles; SEBI guidelines
Week12	Credit rating – concept, functions, and types
Week13	Revision and Test, Role, Policy measures relating to Development Financial Institution in India
Week14	Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI
Week15	Meaning and benefits of mutual funds, types, SEBI guidelines

Week16	Revision and Test
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Name of Teacher- Dr. Maninder Kaur Walia

Class- M.Com 3rd Sem

Subject- Quantitative Techniques

WEEKS	SYLLABUS
Week1	Quantitative Techniques-Meaning, Scope, and Importance in Business and Economics. Inferential and Descriptive statistics.
Week2	Measures of Central Tendency-Mean, Median, and Mode
Week3	Measures of Dispersion-Range, Mean Deviation, Standard Deviation, and Coefficient of Variation
Week4	Probability-Meaning, Types, and Rules. Classical, Empirical, and Axiomatic Approaches to Probability
Week5	Probability Distributions-Binomial, Poisson distribution
Week6	Normal Distribution. Applications of Probability in Business Decision-Making.
Week7	Sampling Methods-Probability and Non-Probability Sampling, Concept of Sampling Distribution and Standard Error. Hypothesis Testing-Null and Alternative Hypotheses, Type I and Type II Errors.
Week8	Z-Test and numericals
Week9	T-Test, F-test and numericals
Week10	Chi-square test and numericals
Week11	Revision, Confidence Interval and Estimation of Population Parameters
Week12	Correlation-Meaning, Types, and Methods-Karl Pearson's Correlation and Spearman's Rank Correlation
Week13	Regression Analysis-Simple and Multiple Regression, Least Squares Method
Week14	Time Series Analysis-Components and Forecasting. Linear Programming-Formulation of LPP, Graphical and Simplex Methods
Week15	Decision Theory-Decision Trees and Expected Monetary Value (EMV) Approach
Week16	Revision and Test

LESSON PLAN
Session: 2025-26

Name of teacher- Mr. Rakesh Malik
Class- M.Com 1st Semester
Subject- Business Research Methods

CLASS	WEEKS	SYLLABUS
	Week 1	Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study;
	Week 2	Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses
	Week 3	Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses
	Week 4	Revision and test
	Week 5	Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing
	Week 6	Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment
	Week 7	Methods to Control Extraneous Variables and Environments of Conducting Experiment Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources;
	Week 8	Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure
	Week 9	Sampling Plan: Universe, Sample vs Census; Sample Frame and Sampling Unit; Sampling Design.

	Week 10	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,
	Week 11	Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.
	Week 12	Revision and test
	Week 13	Revision and Test
	Week 14	Revision and test
	Week 15	Revision and test
	Week 16	Revision and test

LESSON PLAN Session: 2025-26		
Name of teacher- Mr. Rakesh Malik Class- B.Com 5 semester pass Section- A,B Subject- International Trade		
CLASS	WEEKS	SYLLABUS
	Week 1	International Business:- An overview; Domestic business; International Business; Major risks and Challenges of International Business;
	Week 2	International Business Environment – Components and Determinants; stages of internationalization of business; international business approaches, concept of Globalization.
	Week 3	Revision and test
	Week 4	Modes of entering into international business; nature of multinational enterprise and international direct investment;

	Week 5	foreign exchange; determination of exchange rate; Balance of payments.
	Week 6	Revision and test
	Week 7	Theories of International Trade : Absolute advantage theory; comparative advantage theory; factor proportions theory; product life cycle theory of trade
	Week 8	government influence on trade; rationale for government intervention, instruments of trade control;
	Week 9	Role of WTO, IMF and World Bank in International trade
	Week 10	Revision and test
	Week 11	Assessing International markets; designing products for foreign markets branding decisions;
	Week 12	International promotions policy; international pricing; international logistics and distribution
	Week 13	Revision and test
	Week 14	Revision and test
	Week 15	Revision and test
	Week 16	Revision and test

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Ms. Pooja Malik

Class- M.Com 3 semester

Subject- Portfolio Management

WEEKS	SYLLABUS
Week 1	Portfolio: Meaning and Benefits, Rationale of Diversification in Investments, Portfolio Risk and Return: Meaning and Measurement;
Week 2	.Strategic Asset Allocation,; Portfolio Selection: Markowitz's model (Efficient Market Frontier); Risk less lending and Borrowings.
Week 3	Revision and test
Week 4	Sharpe's Single Index Model: Empirical Analysis and Sharpe's Optimal Portfolio;
Week 5	Capital Asset

	Pricing Model (including SML and CML): Assumptions, Empirical evidence on CAPM(with numerical) and Limitations.
Week 6	Factor Models; Arbitrage Pricing Theory; Performance Evaluation: Treynor Ratio, Sharpe Ratio, Jensen Ratio, M2 Measure, Style Analysis,
Week 7	Risk Adjusted Measures of Return; Techniques of Portfolio Revision
Week 8	Revision and test
Week 9	Behavioural Finance: Heuristic-Driven Biases, Frame Dependence, Emotional and Social Influences and Market inefficiency;
Week 10	Strategies of the Great Masters: Benjamin Graham, Warren Buffett, John Templeton, Peter Lynch, George Soros, David Dreman, Charles Ellis and Indian Money Monarchs; Basic guidelines for InvestmentDecisions.
Week 11	Revision and test
Week 12	Revision and test
Week 13	Revision and test
Week 14	Revision and test
Week 15	Revision and test
Week 16	Revision and test

LESSON PLAN

Session: 2025-26(ODD SEM)

Name of Teacher- Ms. Pooja Malik

Class- B.Com 5 sem sec B

Subject- Taxation Law -I

WEEKS	SYLLABUS
Week 1	Income Tax: An introduction and Important Definitions, Agriculture Income
Week 2	Residential status and incidence of Tax Liability, Exempted incomes.
Week 3	Revision and test
Week 4	Income from Salaries
Week 5	Income from Salaries
Week 6	Income from Salaries (including retirement benefits); Income from House property.
Week 7	Income from House property.

Week 8	Revision and test
Week 9	Profits and Gains from Business or Profession
Week 10	Profits and Gains from Business or Profession ,Depreciation
Week 11	Capital Gains.
Week 12	Income from other sources
Week 13	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 14	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 15	Revision and test
Week 16	Revision and test

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Ms. Pooja Malik

Class- B.Com Hons 5 sem

Subject- Investment Analysis

WEEKS	SYLLABUS
Week 1	Investment: Meaning, nature and process. Investment avenues,
Week 2	concept and Measurement of Investment risk and return
Week 3	Identification of Investment Opportunities; Speculation, Gambling and Investment activities
Week 4	Revision and test
Week 5	Efficient Market theory or Hypothesis.
Week 6	Technical Analysis: Dow theory
Week 7	Charting techniques, volume indicators.
Week 8	Revision and test
Week 9	Fundamental Analysis: Company Analysis
Week 10	Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis.
Week 11	Trading mechanism in Bombay Stock Exchange
Week 12	Derivatives: Meaning, uses, Types, Derivatives in Indian capital market.

Week 13	Option Contracts: Meaning uses, Types (Elementary Introduction).
Week 14	Revision ,test and presentation
Week 15	Revision ,test and presentation
Week 16	Revision ,test and presentation

LESSON PLAN (2025 - 26)

Ms. Jyoti, Assistant Professor of Commerce

Class : B.COM (P) 3rd Sem. Section D

Name of the Paper: Business Law

WEEKS	SYLLABUS
Week1	Indian Contract Act -1872, Valid contract and its elements
Week2	Proposal ,Acceptance and Revocation
Week3	Contractual Capacity of parties
Week4	Free consent of parties
Week5	Lawful consideration and object , Test
Week6	Contracts of Indemnity and guarantee
Week7	Contracts of bailment and pledge, revision
Week8	Contracts of agency
Week9	Consumer protection Act 2019
Week10	Consumer protection Act 2019,Test
Week11	Sales of Goods act -1930
Week12	Conditions and Warranties
Week13	Transfer of Property or Ownership
Week14	Performance of the contract –Delivery and Payment
Week15	Unpaid seller, Test
Week16	FEMA -2002, revision

LESSON PLAN Session: 2025-26 (ODD SEM)

Name of Teacher – Ms. Jyoti
 Class- B.Com Pass 5th sem.
 Subject- AFM

WEEKS	SYLLABUS
Week1	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
Week2	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Week3	Revision , Test, Assignment
Week4	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements,
Week5	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis
Week6	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios,
Week7	Balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
Week8	Revision, Test and Presentation
Week9	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;
Week10	Financial planning
Week11	Revision , Test, Assignment
Week12	Capital Budgeting : Meaning, nature, need, importance
Week13	Capital Budgeting : appraisal methods
Week14	capital rationing.
Week15	Revision, Test and Presentation
Week16	Revision

LESSON PLAN
Session: 2025-26(ODD SEM)

Name of Teacher – Ms. Jyoti

Class- B.Com 3rd sem. Sec D

Subject- Cyber Security and Artificial Intelligence in Commerce

WEEKS	SYLLABUS
Week1	Course orientation; Introduction to Cyber Security – Concept, Significance, Fundamentals
Week2	Cyber Security Techniques – Cryptography, Encryption, Firewalls
Week3	Cyber Security Techniques – Passwords, Privacy, Digital Signatures
Week4	Issues and Challenges in Cyber Security
Week5	Regulations: Cyber Security Policies, Major Regulating Bodies
Week6	Compliance Requirements; Recent Government Initiatives in India
Week7	Cyber Crimes: Nature and Types
Week8	Legal Remedies under IT Act 2000
Week9	Procedures for Reporting Cyber Crimes
Week10	Social Media / Network Platforms – Trends and Issues
Week11	Legal Aspects of Social Media Content
Week12	AI in Commerce: Concept, Applications, Challenges
Week13	Opportunities and Risks in Artificial Intelligence
Week14	Case Studies on Cyber Security Failures & AI Applications
Week15	Revision of Units 1–4; Comprehensive Practice
Week16	Final Presentations, Portfolio & Viva

LESSON PLAN

Session: 2025-26 (ODD SEM)

Name of Teacher – Ms. Jyoti

Class- M Com 1st sem.

Subject- AFM

WEEKS	SYLLABUS
Week1	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, Management Accounting Principles ,techniques and limitations.
Week2	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, use and importance, limitations, techniques of financial analysis
Week3	Ratio Analysis : meaning, objectives, limitations and types of ratios
Week4	Revision and Test
Week5	Valuation of assets
Week6	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;
Week7	Revision and Test
Week8	Accounting for price level Changes
Week9	Marginal costing and Absorption costing
Week10	Cost-profit-Volume analysis: Break even point, margin of safety, P/V ratio
Week11	Concept of key factor , Break even Chart and its types
Week12	Revision and Test
Week13	Capital Budgeting : Meaning, nature, need, importance .Capital Budgeting : appraisal methods , capital rationing
Week14	Standard Costing: Meaning, advantages, limitations, applications, setting of standards
Week15	Variance analysis: Material, Labour and Overhead variance
Week16	Revision, Test and Presentation

LESSON PLAN

Session: 2025-26 (ODD SEM)

Rohit Extension Lecture

Class : B.COM (P) 3rd Sem. Section C

Name of the Paper: Business Law

WEEKS	SYLLABUS
Week1	Indian Contract Act -1872, Valid contract and its elements
Week2	Proposal ,Acceptance and Revocation
Week3	Contractual Capacity of parties
Week4	Free consent of parties
Week5	Lawful consideration and object , Test
Week6	Contracts of Indemnity and guarantee
Week7	Contracts of bailment and pledge, revision
Week8	Contracts of agency
Week9	Consumer protection Act 2019
Week10	Consumer protection Act 2019,Test
Week11	Sales of Goods act -1930
Week12	Conditions and Warranties
Week13	Transfer of Property or Ownership
Week14	Performance of the contract –Delivery and Payment

Week15	Unpaid seller, Test
Week16	FEMA -2002, revision

Rohit Extension Lecture

Class : BA Pass 1st sem

Name of the Paper: Financial Literacy

WEEKS	SYLLABUS
Week 1	Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services.
Week 2	Meaning, importance and need for financial planning, Procedure for financial planning and preparing a budget,
Week 3	Types of banks; Banking products and services – Various services offered by banks; Cashless banking, e-banking, check counterfeit currency
Week 4	CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card
Week 5	app-based payment system, bank draft and pay order; banking complaints and ombudsman

Week 6	check counterfeit currency
Week 7	Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, Property insurance policies
Week 8	Revision and test
Week 9	comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies.
Week 10	Post office life insurance schemes: postal life insurance and rural postal life insurance
Week 11	Terms used in stock markets: SENSEX, NIFTY, Equity shares, Preference shares, Debentures, bonus shares, dividend, DEMAT account, trading account, delivery instruction slip (DI Slips)
Week 12	blue chips, defensive stocks, facevalue, market value, market capitalisation, business days,
Week 13	pre-opening session, trading session, opening price, closing price
Week 14	bull market, bear market, risk, stop loss, derivatives, calloption, put option, hedge, holding period
Week 15	Revision and test
Week 16	Revision and test

Rohit Extension Lecture

Class : [B.com](#) (P) sem 5th

Name of the Paper: Cost accounting

WEEKS	SYLLABUS
Week 1	Cost Accounting : Meaning, Features, Scope, Techniques, Methods
Week 2	Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres,
Week 3	Difference and similarities of cost accounting system with financial accounting system.
Week 4	Cost: main elements and types.
Week 5	Material Control: Meaning and objectives of material control, material purchase procedure
Week 6	fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level
Week 7	EOQ analysis. Methods of Valuing Material Issues. Wastage of material– main types.
Week 8	Labour Cost Control : Importance, methods of time keeping and Time Booking;
Week 9	Treatment and control of Labour Turnover, Idle Time
Week 10	Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System.
Week 11	Incentive Wage plans– Individual plans and group plans.

Week 12	Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment
Week 13	Absorption of Overheads– Main methods
Week 14	Unit and output costing : meaning and objectives; cost sheet– meaning, Performance, types preparation of cost sheet
Week 15	Determination of tender price; production account
Week 16	Types. Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Ms. SHABNAM
Class- B.COM 3rd sem. (Sec. B &C)
Subject- Corporate Accounting

WEEKS	SYLLABUS
Week 1	Issue of shares- Meaning , features, types of shares
Week 2	Forfeiture and reissue of shares
Week 3	Issue of debentures- Meaning , types
Week 4	Redemption of debentures
Week 5	Redemption of debentures
Week 6	Revision
Week 7	Underwriting
Week 8	Valuation of shares
Week 9	Profit or loss prior to Incorporation and subsequent to incorporation
Week 10	Revision
Week 11	Final accounts of companies
Week 12	Final accounts of companies
Week 13	Revision

Week 14	Accounts of holding companies
Week 15	Accounts of holding companies
Week 16	Revision

LESSON PLAN
Session: 2025-26(ODD SEM)

Name of Teacher- Ms. Shabnam

Class- B.Com 5 sem. (H)

Subject- Income Tax and Administration

WEEKS	SYLLABUS
Week 1	Income Tax: An introduction and Important Definitions, Agriculture Income
Week 2	Residential status and incidence of Tax Liability, Exempted incomes.
Week 3	Revision and test
Week 4	Income from Salaries
Week 5	Income from Salaries
Week 6	Income from Salaries (including retirement benefits); Income from House property.
Week 7	Income from House property.
Week 8	Revision and test
Week 9	Profits and Gains from Business or Profession
Week 10	Profits and Gains from Business or Profession ,Depreciation
Week 11	Capital Gains.
Week 12	Income from other sources
Week 13	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 14	clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.
Week 15	Revision and test
Week 16	Revision and test

LESSON PLAN

Session: 2025-26 (ODD SEM)

Name of Teacher -Ms. SHABNAM

Class- B.COM (1st Sem)

Subject- Financial Accounting

WEEKS	SYLLABUS
Week 1	Meaning, objective, scope and nature of accounting, basic accounting terms and bases of accounting
Week 2	Accounting principles and accounting standards
Week 3	Double entry system and recording of accounting transactions
Week 4	Accounting for Goods and service tax
Week 5	Trial Balance
Week 6	Test, Assignment
Week 7	Capital and revenue, Depreciation
Week 8	Provisions and reserves
Week 9	Test, presentations
Week 10	Errors and their rectification
Week 11	Financial statements (final account)
Week 12	Financial statements (final account with adjustments)
Week 13	Test, Assignment
Week 14	Computerized accounting system
Week 15	Accounts of non-profit organizations
Week 16	Test, presentations

LESSON PLAN

Session: 2025-26(ODD SEM)

Name of Teacher- Ms. Geeta

Class- B.Com1st sem. Sec. B &D

Subject- Business Statistics

WEEKS	
Week 1	Statistics: Meaning, Definition, Needs & Objectives
Week 2	Collection of data – types, methods,
Week 3	classification and tabulation of data
Week 4	tabulation of data, graphic diagrammatic presentation.
Week 5	Measurement of Central Tendency and Variation – Mathematical and fractional averages.
Week 6	Measures of absolute and relative variatio
Week 7	Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers
Week 8	kurtosis (with Sheppard's corrections), Index Numbers
Week 9	Probability and Expected
Week 10	Importance of the Concept of Probability
Week 11	Calculation of Probability
Week 12	Probability Theorems
Week 13	Addition, Multiplication
Week 14	Bayes' Theorem
Week 15	Mathematical Expectations
Week 16	. Numerical of Probability.

LESSON PLAN

Session: 2025-26(ODD SEM)

Name of Teacher Ms. Geeta Class- B. Com 3rd sem.

Subject- Cost Accounting (Sec. C)

WEEKS	SYLLABUS
Week1	Introduction of cost accounting
Week2	Cost: Elements, Concept and Classification□
Week3	Material Control: Meaning and objectives of material control, material purchase procedure,
Week4	Fixation of Inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
Week5	Methods of Valuing Material Issues. Wastage of material – main types
Week6	Illustrations, test
Week7	Labour Cost Control: Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,
Week8	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plan
Week9	Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.
Week10	Illustration, Assignments
Week11	Unit and output costing: meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet;
Week12	Illustrations
Week13	Determination of tender price; production account – types.
Week14	Reconciliation of cost and financial Accounts
Week15	Process Costing & Contract costing
Week16	Illustrations Revision Problems solutions and Test

LESSON PLAN

Session: 2025-26 (ODD SEM)

Name of Teacher- Geeta

Class- B.com 3rd semester, Section - A

Subject- Cyber security and Artificial intelligence

WEEKS	SYLLABUS
Week 1	Concept of cyber security, significance and technique of cyber security
Week 2	Cyber security policies, Major regulating bodies
Week 3	Recent Government Initiatives in India
Week 4	Test, Assignments
Week 5	Concept of cyber-crime, classifications of cyber crime
Week 6	Cyber stalking, cyber pornography
Week 7	Cyber terrorism, Digital forensics
Week 8	Cyber laws
Week 9	Test
Week 10	Social networks /Media
Week 11	Types and platform of social media
Week 12	Assignments
Week 13	Meaning and definition of Artificial intelligence, challenges and opportunities
Week 14	Artificial intelligence vs. Ethics and morality
Week 15	Assignment, Test
Week 16	preparations

Lesson Plan (Business Communication – B.Com 1st Semester)

Faculty: Ms. Minakshi

Duration: 15 July – 15 Nov 2025 (Excluding 14–22 Oct Diwali Break)

Week & Dates

Topics to Cover

Activities (Assignments /

Week 1 (15–19 Jul)	Course orientation; Introduction to Business Communication – Meaning, Process, Importance of Effective Communication	Presentations / Tests)
		-
Week 2 (21–26 Jul)	Types of Business Communication; Barriers to Communication	Assignment 1 given (Short note: Importance of Communication in
Week 3 (28 Jul–2 Aug)	Essentials of an Effective Communication System	
Business)		
Class Test 1 (Unit 1: Basics of Communication)		
Week 6 (18–23 Aug)	Business Email Writing:	Communication Skills)
Week 4 (4–9 Aug)	Communication Skills: Reading, Listening, Notemaking	-
Week 5 (11–16 Aug)	Persuasive Speaking, Body Language, Gestures Process, Writing Style, Email Etiquette	Presentation Round 1 (Demonstration of Assignment 2 given (Draft professional email samples)
Week 7 (25–30 Aug)	Email Writing Practice: Formal/Informal Emails	Class Test 2 (Unit 2: Communication Skills &
Week 8 (1–6 Sept)	Business Letter Writing: Principles & Types of Letters	

		Emails)
		-
Week 9 (8–13 Sept)	Business Letter Format & Samples	Presentation Round 2 (Business Letter Drafting)
Week 10 (15–20 Sept)	Skill Enhancement: Resume preparation using Word Processor	Assignment 3 given (Resume Draft)
Week 11 (22–27 Sept)	Skill Enhancement: Mail Merge in Word Processor	-
Week 12 (29 Sept–4 Oct)	Skill Enhancement: Drafting & Different Emails	Class Test 3 (Unit 3: Email Letters)
Week 13 (6–11 Oct)	Skill Enhancement: Letter of Internship Requisition & Email	Assignment 4 given (Internship requisition letter)
Week 14 (13 Oct)	Case Studies: Effective vs Ineffective Business Communication	Presentation Round 3 (Case Analysis)
14–22 Oct	Diwali Break	-
Week 15 (23–25 Oct)	Revision of Units 1–4; Comprehensive Practice	Class Test 4 (Comprehensive)
Week 16 (27 Oct–1 Nov)	Final Presentations & Viva	Final Evaluation

Lesson Plan (Cyber Security and Artificial Intelligence in Commerce – B.Com 3rd Semester)

Faculty: Ms. Minakshi

Duration: 15 July – 15 Nov 2025 (Excluding 14–22 Oct Diwali Break)

Week & Dates	Topics to Cover	Activities (Assignments / Presentations / Tests)
Week 1 (15–19 Jul)	Course orientation; Introduction to Cyber Security – Concept, Significance, Fundamentals	-

Week 2 (21–26 Jul)	Cyber Security Techniques – Cryptography, Encryption, Firewalls	Assignment 1 given (Short note on Cyber Security Techniques)
Week 3 (28 Jul–2 Aug)	Cyber Security Techniques – Passwords, Privacy, Digital Signatures	Class Test 1 (Unit 1: Cyber Security Overview)
Week 4 (4–9 Aug)	Issues and Challenges in Cyber Security	-
Week 5 (11–16 Aug)	Regulations: Cyber Security Policies, Major Regulating Bodies	Presentation Round 1 (Policies & Compliance)
Week 6 (18–23 Aug)	Compliance Requirements; Recent Government Initiatives in India	Assignment 2 given (Report on recent initiative)
Week 7 (25–30 Aug)	Cyber Crimes: Nature and Types	Class Test 2 (Unit 2: Cyber Crimes & Regulations)
Week 8 (1–6 Sept)	Legal Remedies under IT Act 2000	-
Week 9 (8–13 Sept)	Procedures for Reporting Cyber Crimes	Presentation Round 2 (Cyber Crime Case Analysis)
Week 10 (15–20 Sept)	Social Media / Network Platforms – Trends and Issues	Assignment 3 given (Social Media Analysis Report)
Week 11 (22–27 Sept)	Legal Aspects of Social Media Content	-
Week 12 (29 Sept–4 Oct)	AI in Commerce: Concept, Applications, Challenges	Class Test 3 (Unit 3: Social Media & AI Concepts)
Week 13 (6–11 Oct)	Opportunities and Risks in Artificial Intelligence	Assignment 4 given (Mini Project Proposal on AI in Commerce)
Week 14 (13 Oct)	Case Studies on Cyber Security Failures & AI Applications	Presentation Round 3 (Case Study Analysis)
14–22 Oct	Diwali Break	-
Week 15 (23–25 Oct)	Revision of Units 1–4; Comprehensive Practice	Class Test 4 (Comprehensive)

Week 16 (27 Oct–1 Nov)

Final Presentations,
Portfolio & Viva

Final Evaluation

Lesson Plan (Cost Accounting – B.Com 3rd Semester)

Lesson Plan (Cost Accounting – B.Com 3rd Semester)

Faculty: Ms. Minakshi

(Subject – Commerce)

Duration: 15 July – 15 Nov 2025 (Excluding 14–22 Oct Diwali Break)

Week & Dates	Topics to Cover	Activities (Assignments / Presentations / Tests)
Week 1 (15–19 Jul)	Course orientation; Introduction to Cost Accounting – Meaning, nature, scope, limitations	-
Week 2 (21–26 Jul)	Concept of cost elements and types	-
Week 3 (28 Jul–2 Aug)	Cost of material; Inventory control techniques	Assignment 1 given (Inventory methods analysis)
Week 4 (4–9 Aug)	Pricing of issue inventory/material	Class Test 1 (Unit 1: Basics of Cost Accounting & Material Cost)
Week 5 (11–16 Aug)	Labour Cost: Idle time, overtime	Presentation Round 1 (Labour issues & solutions)
Week 6 (18–23 Aug)	Labour turnover, labour cost control	-
Week 7 (25–30 Aug)	Incentive wage plan	-
Week 8 (1–6 Sept)	Overheads: Meaning, classification	Assignment 2 given (Overhead classification case)
Week 9 (8–13 Sept)	Overheads: Allocation and apportionment	Class Test 2 (Unit 2: Labour & Overheads – Part 1)
Week 10 (15–20 Sept)	Overheads: Absorption methods	Presentation Round 2 (Absorption costing examples)

Week 11 (22–27 Sept)	Unit costing methods	-
Week 12 (29 Sept–4 Oct)	Operating costing methods	-
Week 13 (6–11 Oct)	Reconciliation of cost & financial accounts	Assignment 3 given (CostFinancial reconciliation problem)
Week 14 (13 Oct)	Contract costing	Class Test 3 (Unit 3: Unit/Operating Costing & Reconciliation)
14–22 Oct	Diwali Break	-
Week 15 (23–25 Oct)	Process costing (excluding equivalent production)	Presentation Round 3 (Process costing application)
Week 16 (27 Oct–1 Nov)	Application of costing methods to business scenarios	Assignment 4 given (Business costing case study)
Week 17 (3–8 Nov)	Numerical problem-solving and revision	Class Test 4 (Unit 4: Contract & Process Costing)
Week 18 (10–15 Nov)	Comprehensive Case Studies & Revision	Final Presentation & Viva (Comprehensive)

Lesson Plan (Corporate Governance – BBA 3rd Semester)

Faculty: Ms. Minakshi

Duration: 15 July – 15 Nov 2025 (Excluding 14–22 Oct Diwali Break)

Week & Dates	Topics to Cover	Activities (Assignments / Presentations / Tests)
Week 1 (15–19 Jul)	Course orientation; Introduction to Corporate Governance – Concept, importance, need	-
Week 2 (21–26 Jul)	Evolution of Corporate Governance; Theories and Models	-
Week 3 (28 Jul–2 Aug)	Principles of Corporate Governance; OECD guidelines	Assignment 1 given (Short note: Importance of Corporate Governance in India)

Week 4 (4–9 Aug)	Corporate Governance Framework in India – SEBI, Clause 49, Companies Act provisions	Class Test 1 (Unit 1: Introduction & Framework)
Week 5 (11–16 Aug)	Board of Directors – Composition, Roles, Responsibilities	Presentation Round 1 (Role of Board in Governance)
Week 6 (18–23 Aug)	Board Committees – Audit Committee, Remuneration Committee, CSR Committee	-
Week 7 (25–30 Aug)	Independent Directors – Role, Powers, Liabilities	-
Week 8 (1–6 Sept)	Corporate Social Responsibility (CSR) – Concept, importance, Indian scenario	Assignment 2 given (CSR initiative analysis of a company)
Week 9 (8–13 Sept)	Ethics in Corporate Governance; Business Ethics & Values	Class Test 2 (Unit 2: Board & Committees, CSR)
Week 10 (15–20 Sept)	Case studies on governance failures (Satyam, Enron, etc.)	Presentation Round 2 (Case Analysis)
Week 11 (22–27 Sept)	Risk Management & Internal Control	-
Week 12 (29 Sept–4 Oct)	Whistleblowing Mechanism; Transparency & Disclosure	-
Week 13 (6–11 Oct)	Shareholders' Rights & Responsibilities	Assignment 3 given (Shareholder activism case study)
Week 14 (13 Oct)	Corporate Governance in PSUs, Banks, and Insurance companies	Class Test 3 (Unit 3: Ethics & Shareholder Rights)
14–22 Oct	Diwali Break	-

Week 15 (23–25 Oct)	Global Practices in Corporate Governance – UK, USA, Asia	Presentation Round 3 (Comparative Governance Models)
Week 16 (27 Oct–1 Nov)	Sustainability & ESG Reporting	Assignment 4 given (ESG report analysis of a company)
Week 17 (3–8 Nov)	Recent Developments in Indian Corporate Governance	Class Test 4 (Unit 4: Emerging Trends & ESG)
Week 18 (10–15 Nov)	Comprehensive Case Studies & Revision	Final Presentation & Viva (Comprehensive)

LESSON PLAN
Session: 2025-26(ODD SEM)

Name of Teacher- Ms. Meenu jangra

Class- B.Com1st sem. Sec. A& C

Subject- Business Statistics

WEEKS	
Week 1	Statistics: Meaning, Definition, Needs & Objectives
Week 2	Collection of data – types, methods,
Week 3	classification and tabulation of data
Week 4	tabulation of data, graphic diagrammatic presentation.
Week 5	Measurement of Central Tendency and Variation – Mathematical and fractional averages.
Week 6	Measures of absolute and relative variatio
Week 7	Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers
Week 8	kurtosis (with Sheppard's corrections), Index Numbers
Week 9	Probability and Expected
Week 10	Importance of the Concept of Probability
Week 11	Calculation of Probability
Week 12	Probability Theorems
Week 13	Addition, Multiplication

Week 14	Bayes' Theorem
Week 15	Mathematical Expectations
Week 16	. Numerical of Probability.

LESSON PLAN
Session: 2025-26 (ODD SEM)

Name of Teacher- Ms. Meenu Jangra

Class- B.Com 5th sem

Subject- Cost Accounting (Sec. A)

WEEKS	SYLLABUS
Week1	Introduction of cost accounting
Week2	Cost : Elements, Concept and Classification
Week3	Material Control: Meaning and objectives of material control, material purchase procedure,
Week4	Fixation of Inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
Week5	Methods of Valuing Material Issues. Wastage of material – main types
Week6	Illustrations, test
Week7	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,
Week8	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plan
Week9	Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.
Week10	Illustration, Assignments
Week11	Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet;
Week12	Illustrations
Week13	Determination of tender price; production account – types.
Week14	Illustrations, test
Week15	Reconciliation of cost and financial Accounts
Week16	Illustrations Revision Problems solutions and Test