## LESSON PLAN

Session :2025-26

Class:B.Com.I Sem.

Subject:BusinessMathematics

NameOf Assistant Professor:Dr. Jile Singh

| WeekOf Mo | nth Topics/ChaptersToBeCovered  |
|-----------|---|
| Week1     | Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams:   |
| Week 2    | Union and intersection of sets, DeMorgan's laws; Logical statements and truth tables  |
| Week 3    | Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.  |
| Week 4    | Matrices and Determinants: Definition of a matrix, order  |
| Week 5    | Matrices and Determinants : equality, types of matrices;  |
| Week 6    | Operations on matrices: Addition, multiplication  |
| Week 7    | Operations on matrices: multiplication with a scalar and their simple properties.   |
| Week 8    | Determinant of a square matrix (up to 3x 3 order): Properties of determinants, minors   |
| Week 9    | Determinant of a square matrix (up to 3x 3 order): co-factors and applications of determinants in finding the area of triangle                    |
| Week 10   | Determinant of a square matrix (up to 3x 3 order): adjoint and inverse of a square matrix, solutions of a system of linear equations by examples. |
| Week 11   | Compound interest and annuities: Different types of interest rates,   |
| Week 12   | Compound interest and annuities: types of annuities, present value  |
| Week 13   | Compound interest and annuities: amount of an annuity (including the case of continuous compounding),   |
| Week 14   | valuation of simple loans and debentures, problems related to sinking funds.  |
| Week 15   | Revision and test   |
| Week 16   | Revision and test   |

## LESSON PLAN

**Session** :2025-26

Class:B.Com.I Sem.

Subjects: Financial Accounting

Name Of Assistant Professor:Dr. Kavita Kumari

| WeekOf Month | Topics/ChaptersToBeCovered   |
|--------------|--|
| Week 1       | Financial accounting: Concept, objectives & scope;   |
| Week 2       | Accounting as an information system; Accounting principles:                                |
| Week 3       | Concepts and conventions; Double entry system;   |
| Week 4       | A brief overview of accounting standards in India; Journal, Ledger & trial balance         |
| Week 5       | Capital and revenue: Concept and classification of income; Expenditure;                    |
| Week 6       | Receipts; Provisions & reserves. Final Accounts:   |
| Week 7       | Trading &Profit and loss account and balance sheet with adjustments.                       |
| Week 8       | Accounting for non-profit organizations; Consignment accounts:                             |
| Week 9       | accounting records; Normal and abnormal loss;  |
| Week 10      | Valuation of unsold stock  |
| Week 11      | Branch accounts: dependent branch, debtor's system,  |
| Week 12      | stock and debtor system; Wholesale branch, Final accounts;                                 |
| Week 13      | Hire purchase and installment p a y m e n t s y s t e m: basic c o n c e p t s, difference |
| Week 14      | Hire purchase and installment p a y m e n t s y s t e m: accounting treatment.             |
| Week 15      | Revision and test  |
| Week 16      | Revision and test  |

Name Of Teacher : Dr. Jile Singh

Class - B.Com.I sem

Subject –Business Law

| WeekOfMonth Topics/ChaptersToBeCovered |  |
|--|--|
| Week 1                                 | The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance,      |
| Week 2                                 | Capacity of parties to contract, Free consent, Lawful consideration, Lawful object;  |
| Week 3                                 | Void Agreement; Performance of contract; Discharge of contract;  |
| Week 4                                 | Remedies for Breach of contract; Contract of Indemnity and Guarantee,  |
| Week 5                                 | Contract of Bailment, Contract of Agency.  |
| Week 6                                 | Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification;  |
| Week 7                                 | Price; Conditions and warranties; Transfer of ownership in goods;  |
| Week 8                                 | Performance of the contract of sale; Remedies: unpaid seller and his rights  |
| Week 9                                 | buyer's remedies; Auction sale, Online auction.  |
| Week 10                                | Indian Partnership Act 1932: Nature of firm; Duties and rights of partners;  |
| Week 11                                | Liabilities of firm and partner; Limited Liability Partnership Act,2008: concepts, characteristics of LLP;   |
| Week 12                                | Incorporation of LLP; LLP agreement, Extent & limitations of Liabilities of LLP and partners.  |
| Week 13                                | Negotiable Instruments Act,1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.               |
| Week 14                                | Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of |

|         | subscribers; Penalties and Adjudication offences. |
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| Week 15 | Revision  |
| Week 16 | Test And Revisions.                               |

Name Of Teacher: Dr. Jile Singh And Dr. Manoj Kumar Saini

Class - B.Com.I sem

Subject –Personal Finance

| WeekOfMonth Topics/ChaptersToBeCovered |  |
|--|--|
| Week 1                                 | Personal finance: Concept, need, principles, scope; Personal finance         |
|  | services and strategies;   |
| Week 2                                 | Personal financial planning: Process, factors affecting; Financial planner:; |
| Week 3                                 | Role and functions; Financial objectives;                                    |
| Week 4                                 | Basics of investment; Investment avenues and strategies;                     |
| Week 5                                 | Mutual Funds:Concept, types, asset management companies,                     |
| Week 6                                 | identifying mutual fund for investment;                                      |
| Week 7                                 | Investing in stock markets: Identifying stocks, holding,                     |
|  | day trading and settlement process   |
| Week 8                                 | Risk and Return in Investment: concept, types and measurement,               |
| Week 9                                 | Taxes and transaction costs in investment; Institutional framework for       |
|  | investing: SEBI, AMFI, etc.  |
| Week 10                                | Insurance planning: Concept, importance;                                     |

| Week 11 | Considerations in purchase of insurance policy;   |
|---------|---|
| Week 12 | Role of IRDA; Retirement planning:                |
| Week 13 | Pension plans, NPS.                               |
| Week 14 | Time Value of Money: Compounding and discounting. |
| Week 15 | Revision  |
| Week 16 | Test  |

## LESSON PLAN

Session :2025-26

Class:B.Com.I Sem.

Subject:Business Management

Name Of Assistant Professor:Dr. Manoj Kumar Saini

| WeekOf Month | Topics/ChaptersToBeCovered  |
|--------------|---|
| Week1        | Introduction to Management: characteristics and significance, process and functions of management;  |
| Week 2       | Management: as science, art and profession; Approaches to management:   |
| Week 3       | Classical and neo classical approach, behavioral approach, management science approach,   |
| Week 4       | systems approach and contingency approach; Emerging management concepts.  Managerial Roles and Managerial Skills.                                     |
| Week 5       | Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing:                     |
| Week 6       | Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal;                          |
| Week 7       | Organizational structure for large scale business organization, Virtual organization.   |
| Week 8       | Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation;               |
| Week 9       | Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization;  |
| Week 10      | Directing; Coordination; Controlling: Characteristics and process of control,  Pre-requisites of an effective control system, controlling techniques. |

| Week 11 | Motivation: Objectives and significance; Approaches to motivation;                                    |
|---------|---|
| Week 12 | Leadership: Significance and functions; Leadership styles; Approachesto leadership. Co-Co-ordination; |
| Week 13 | Need for co-ordination- Principles and Techniques of co-ordination.                                   |
| Week 14 | Need for co-ordination- Techniques of co-ordination.  |
| Week 15 | Revision  |
| Week 16 | Test  |