

# **LESSON PLAN**

Session :2025-26

Class: B.Com.3<sup>rd</sup> Sem.

Subject: Income Tax

Name Of Assistant Professor: Dr.Manoj Kumar Saini

WeekOf Month	Topics/ChaptersToBeCovered
Week1	Income tax: Concepts - Assesses, person, previous year, assessment year,
Week 2	gross total income, total income, casual income, virtual digital asset;
Week 3	Role of PAN and Aadhar number in income tax;
Week 4	Maximum Marginal Rate of Tax; Alternate Minimum Tax;
Week 5	Agricultural Income; Tax evasion,Tax avoidance, Tax planning and Tax management.
Week 6	Computation of incomes based on residential status of individuals, HUFs, Company and other persons;
Week 7	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions)
Week 8	Income from house property.
Week 9	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions),
Week 10	Capital Gains.
Week 11	Income from other sources
Week 12	Clubbing and aggregation of incomes;
Week 13	Set off and carry forward of losses;
Week 14	Exempted incomes.
Week 15	Revision and test
Week 16	Revision and test

# **LESSON PLAN**

Session :2025-26

Class: B.Com.3<sup>rd</sup> Sem.

Subject: Human Resource Management

Name Of Assistant Professor: Dr.Manoj Kumar Saini

WeekOf Month	Topics/ChaptersToBeCovered
Week1	Human Resource Management (HRM): Definition, Importance objectives and scope.
Week 2	Function of Human Resource Manager: - Managerial and Operative Functions.
Week 3	Qualifications and Qualities of Human Resource Manager.
Week 4	Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.
Week 5	Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.
Week 6	Training: - Concept, Need and Importance of Training. Methods of Training, Training Programme in India.
Week 7	Wages: - Meaning, Methods of wage Programme: - Time wages and Piece wages methods
Week 8	Wage Incentives: - Concept, Need and Importance of Incentives.
Week 9	Special Incentives Profit sharing and Labour Co-Partnership,
Week 10	Non-Monetary Incentives, Essentials of Ideal Incentives system.
Week 11	Industrial Relations: - Concept, Importance and Objectives of Industrial Relations, Contents of industrial relations.
Week 12	Participants in Industrial Relations and Recruitment of Good Industrial Relations Programme.
Week 13	Industrial Unrest: - Meaning, Forms and Causes of Industrial Disputes
Week 14	, Reconciliation of Industrial unrest.
Week 15	Revision and test
Week 16	Revision and test

## **LESSON PLAN**

Class:B.Com.3<sup>rd</sup> Sem.

Subjects: Business Economics

NameOf Assistant Professor:Dr. Kavita Kumari

<b>WeekOf Month</b>	<b>Topics/ChaptersToBeCovered</b>
Week 1	Business Economics: Meaning, Nature. Scope and managerial implications.
Week 2	Application of Demand. Supply and Market Mechanism in Business Decisions.
Week 3	Concept and Measurement of Elasticity of Demand (Price. Income and Cross) and their managerial implications.
Week 4	Law of Supply and Elasticity of Supply.
Week 5	Production function: short and long run-law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale;
Week 6	scale; Role of Expansion Path and Returns to Scale in Business Decisions and Strategies.
Week 7	Different Types of Costs in business, Role of Short Run and Long Run Cost Curve (LAC and LMC) in Business Decisions and Strategies
Week 8	Equilibrium of firm under perfect competition in short run and long run; Monopoly- Equilibrium of firm in short run and long run, price discrimination;
Week 9	Price and output determination under monopolistic competition; Oligopoly market condition and its features,
Week 10	Non-collusive oligopoly models-Cournot and Kinked Demand Curve; Collusive oligopoly models– Cartels, price leaderships.
Week 11	Macro Economics: concept, nature and scope. Circular flow of income (four core sectors).
Week 12	National income concepts (an overview) GNP, GDP, NNP, NDP.
Week 13	Inflation: types and control; Money supply (monetary aggregates);

Week 14	Fiscal policy; Monetary policy. Business cycles and their control.
Week 15	Revision and test
Week 16	Revision and test

## **LESSON PLAN**

Name Of Teacher : Dr. Kavita Kumari

Class - B.Com.3<sup>rd</sup> sem

Subject – Fundamentals of Indian Capital Market

<b>WeekOfMonth</b>	<b>Topics/ChaptersToBeCovered</b>
Week 1	Capital market: Need and structure; Types of capital market:
Week 2	Primary and secondary market; Functions of primary and secondary market;
Week 3	Financial instruments in Indian capital market.
Week 4	Regulation of Indian capital market: The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary and secondary market,
Week 5	Investor protection and grievance redressal.
Week 6	Listing of Securities: Concept, Merits and Demerits,
Week 7	Listing Requirements,
Week 8	Procedure.
Week 9	Depository system in India: function,
Week 10	Depository system in India: Role,
Week 11	Depository system in India: dematerialization of securities,
Week 12	Recent trends in Indian capital market.
Week 13	Recent trends in Indian capital market.
Week 14	Revision
Week 15	Revision
Week 16	Test And Revisions.

## **LESSON PLAN**

Name Of Teacher : Dr. Jile Singh

Class - B.Com.3<sup>rd</sup> sem

Subject – Corporate Accounting

<b>Week Of Month</b>	<b>Topics/ChaptersToBeCovered</b>
Week 1	Issue of shares: Concept, types, process and procedure (including insider trading);
Week 2	Transfer of shares; DMAT; Bonus shares;
Week 3	Sweat equity shares; Right shares; Buy back of shares;
Week 4	Dividend on shares; Redemption of preference shares.
Week 5	Debentures: Concept, features and types; Provisions related to issue of debentures,
Week 6	utilization of debenture capital, role and status of debenture holders in company,
Week 7	purchase of own debentures;
Week 8	Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation
Week 9	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation,
Week 10	basis of allocation of expenses and incomes;
Week 11	Underwriting of shares: Concept, features, benefits, parties,
Week 12	types and accounting treatment.
Week 13	Overview of income disclosure and computation standards (IDCS);
Week 14	Final accounts of companies: Concept and preparation as per Companies Act,2013
Week 15	Final accounts of companies: Concept and preparation as per Companies Act,2013

Week 16	Revision and test
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