

## **LESSON PLAN**

Session :2025-26

Class: B.Com.5<sup>TH</sup> Sem.

Subject: Taxation Law -I

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	Residential status and incidence of Tax Liability,
Week 4	Exempted incomes.
Week 5	Income from Salaries (including retirement benefits);
Week 6	Income from Salaries (including retirement benefits);
Week 7	Income from House property.
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	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions),
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.5<sup>th</sup> Sem.

Subject: Cost accounting

Name Of Assistant Professor: Dr.Jile Singh

<b>Week Of Month</b>	<b>Topics/ChaptersToBeCovered</b>
Week1	Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy;
Week 2	cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system.
Week 3	Cost: main elements and types.
Week 4	Material Control: Meaning and objectives of material control, material purchase procedure,
Week 5	fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level.
Week 6	EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.
Week 7	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,
Week 8	Idle Time, Overtime, Systems of Wage Payment-Time Wage System,
Week 9	System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.
Week 10	Overheads : Meaning and Types. Collection, Classification; Allocation,
Week 11	Apportionment and Absorption of Overheads – Main methods.
Week 12	Unit and output costing : meaning and objectives; cost sheet – meaning, Performa,
Week 13	Performa, types preparation of cost sheet; determination of tender price; production account – types.
Week 14	Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.
Week 15	Revision and test
Week 16	Revision and test

## **LESSON PLAN**

Class:B.Com.5<sup>th</sup> Sem.

Subjects: Accounting For Management

NameOf Assistant Professor: Dr. Kavita Kumari

<b>Week Of Month</b>	<b>Topics/Chapters To Be Covered</b>
Week 1	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting,
Week 2	Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles,
Week 3	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting,
Week 4	Limitations of Management Accounting, Tools of Management Accounting.
Week 5	Analysis and Interpretation of Financial Statements: meaning and types of financial statements,
Week 6	analysis and interpretation of financial statements,
Week 7	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.
Week 8	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios,
Week 9	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
Week 10	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;
Week 11	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure;

Week 12	Financial planning
Week 13	Capital Budgeting : Meaning, nature, need, importance, appraisal methods,
Week 14	capital rationing.
Week 15	Revision and test
Week 16	Revision and test

### **LESSON PLAN**

Name Of Teacher : Dr. Kavita Kumari

Class - B.Com.5<sup>th</sup> sem

Subject – Financial Market Operations

<b>WeekOfMonth</b>	<b>Topics/ChaptersToBeCovered</b>
Week 1	Money Market: Indian Money Markets Composition Composition and Structure; (a) Acceptance houses (b) Discount houses and (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; functions and role of stock exchange listing, procedure and legal requirements
Week 4	Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.
Week 5	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.
Week 6	Investors Protection:- Grievances concerning stock exchange and dealings and their removal;
Week 7	grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.
Week 8	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers,

Week 9	Jobbers, Portfolio Consultants, Institutional Investors, Depository.
Week 10	Financial Services:- Merchant Banking – Functions and Roles;
Week 11	SEBI guidelines; credit rating – concept, functions, and types.
Week 12	Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.
Week 13	Meaning and benefits of mutual funds
Week 14	Mutual funds: types and SEBI guidelines.
Week 15	Revision
Week 16	Test And Revisions.

## **LESSON PLAN**

Name Of Teacher : Dr. Jile Singh

Class - B.Com.5<sup>th</sup> sem

Subject – Entrepreneurship and Small Scale Business

<b>Week Of Month</b>	<b>Topics/ChaptersToBeCovered</b>
Week 1	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
Week 2	Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship.
Week 3	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
Week 4	Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas.
Week 5	Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century.
Week 6	Managerial roles and functions in a small business
Week 7	Designing and redesigning business processes, location, layout, operations planning & control.
Week 8	Basic awareness of the issues impinging on quality, productivity and environment.
Week 9	Managing business growth.
Week 10	The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.
Week 11	Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management.
Week 12	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.

Week 13	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives.
Week 14	National, state level and grass-root level financial and nonfinancial institutions in support of small business development.
Week 15	Revision
Week 16	Test And Revisions.

### **LESSON PLAN**

Name Of Teacher : Dr. Kavita Kumari

Class - B.Com.5<sup>th</sup> sem

Subject – International Business Environment

<b>WeekOfMonth</b>	<b>Topics/ChaptersToBeCovered</b>
Week 1	Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment; risk in IB;
Week 2	motives for internationalization of firms; organizational structure for IB; world trading system and impact of WTO;
Week 3	exchange rate systems; global financial system; barriers to IB; international business information and communication.
Week 4	Foreign market entry strategies; country evaluation and selection;
Week 5	impact of FDI on home and host countries; types and motives for foreign collaboration;
Week 6	control mechanisms in IB.
Week 7	Decisions concerning global manufacturing and material management; outsourcing factors; managing global supply chains;
Week 8	product and branding decisions; managing distribution channels; international

	promotion mix and pricing decisions;
Week 9	counter trade practices; mechanism of international trade transactions.
Week 10	Harmonizing accounting difference across countries; currency translation methods for consolidating financial statements;
Week 11	LESSARD-LORANGE Model; cross cultural challenges in IB;
Week 12	International staffing decisions;
Week 13	compensation and performance appraisal of expatriate staff;
Week 14	ethical dilemmas and social responsibility issues.
Week 15	Revision
Week 16	Test And Revisions.