# **Lesson Plan of Commerce Department**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Organization Behaviour Name of AP: Dr.Sushila Rani

Class: M.Com. 1st Sem.

Week of Month	Topics/Chapters to be covered	Topics of Assignment / Tests given/ to be given to the students
Week 1	Organization Behaviour- Introduction	
Week 2	Learning- Introduction and Concept	
Week 3	Learning- Principles and Theories	
Week 4	Meaning and definition of Attitude	Test of Learning
Week 5	Attitude- Source and formation	
Week 6	Personality- Meaning and determinants	
Week 7	Types and theories of Personality	
Week 8	Perception- Meaning and definition	Assignment of 1 <sup>st</sup> and 2 <sup>nd</sup> unit

Week 9	Nature and process of Perception	
Week 10	Group and Group dynamics	
Week 11	Diwali Break	
Week 12	Group discussion on perception	Test of Group and group dynamics
Week 13	Team building and development	
Week 14	Organizational conflicts: meaning, sources and types	
Week 15	Organizational change	
Week 16	Organizational Development: Process and Interventions	Assignmen t of 3 <sup>rd</sup> and 4 <sup>th</sup> unit.
Week 17	Presentations	

Academic Session: 2025-26 Semester: ODD

Subject: Business Communication Name of AP: Dr. Sushila Rani Class: B.Com. 1st Sem. (Sec B)

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Week of Month	Topics/Chapters to be covered	Topics of Assignment / Tests given/ to be given to the students
Week 1	Business Communication: Meaning and Introduction	
Week 2	Seven C's of Business Communication	
Week 3	Types of Business Communication	
Week 4	Barriers of Business communication	Test of Seven C's of Communica tion
Week 5	Reading Skills	
Week 6	Listening Skills	
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Week 7	Note making	
Week 8	Persuasive speaking Skills	Assignment of 1st and 2nd unit
Week 9	Body Language and Gesture	

Week 10  E-mail communication  Week 11  E- mail Etiquette and E mail samples  Week 12  Business letter writing  Week 13  Types of business letters	Test of body
Week 10  Week 11  E- mail Etiquette and E mail samples  Week 12  Business letter writing	
Week 12 Business letter writing	
Week 12 Business letter writing	
Week 13 Types of business letters	language and gesture
Week 13 Types of business letters	
Week 14 Diwali Break	
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Week 15 Business letter formats and samples	Assignmen t of 3 <sup>rd</sup> and 4 <sup>th</sup> unit.
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Week 16 Presentations/Activities to enhance communication skills	
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Week 17   Presentations/ Activities to enhance communication skills	
Week 18 Revision	
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Academic Session: 2025-26 Semester: ODD

Subject: CIIC

Name of AP: Dr. Sushila Rani Class: B.Com. Hons 5<sup>th</sup> Sem

Week of Month	Topics/Chapters to be covered	Topics of Assignment / Tests given/ to be given to the students
Week 1	Balance of payment	
Week 2	Tax regulation and income growth	
Week 3	Role of micro finance in rural development	
Week 4	CSR, Information and communication technology	Test
Week 5	Mobile communication	
Week 6	Workforce diversity	
Week 7	Human resource accounting and audit	
Week 8	HR Challenge in managing technological changes	Assignment of 1st and 2nd unit
Week 9	Modern retailing challenges in India	

Week 10	Marketing through social networking websites	
Week 11	Evolving e-marketing in India	Test
Week 12	Diwali Break	
Week 13	Financial innovations	Assignment of 3 <sup>rd</sup> and 4 <sup>th</sup> unit.
Week 14	Global financial crisis	
Week 15	Recent trends in banking and financial services	
Week 16	Discussion on project report	

# **Lesson Plan for Session 2025-26 (Odd Semester) Department of Commerce** Class: B Com 5<sup>Th</sup> Sem (Voc) Paper: Sales Force Name of Teacher: Dr Pushp Deep Dagar Management – I Date **Topic Orientation with Students** Day 1 Week 1 Importance /Role of sales force; Management of sales force Management of sales force, Functions of a Sales Manager, Ethical Week 2 aspects in sales force Week 3 **Revision and Test** Week 4 Recruitment and selection of sales force Week 5 Training and development for sales force Week 6 Motivation and Compensation to Sales force Week 7 **Revision and Test** Week 8 Performance Appraisal of sales force Week 9 Analysis of Sales and Cost Week 10 Uses and Methods of Sales of Cost Analysis Week 11 Organization of Sales Department Week 12 Diwali Break Size of sales force. Organization and Size of Sales force on Week 13 Geographic Week 14 Product and Market basis Sales Forces Week 15 **Training Report**

Lesson Plan for Session 2025-26 (Odd Semester)			
	Department of Commerce		
	Class: M Com		
Paper: Business Research Methods	Name of Teacher: Dr Pushp Deep Dagar		
No of Weeks	Торіс		
Day 1	Orientation with Students		
Week 1	Introduction to Business Research: Defining Research; Types of Research Basic and Applied Research.		
Week 2	Process of Research; Features of a Good Research Study; Research Applications in Business Decisions.		
Week 3	Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition		
Week 4	Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses		
Week 5	Revision and Test		
Week 6	Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental		
Week 7	Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation		
Week 8	Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments.		
Week 9	Revision and Test		
Week 10	Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis,		
Week 11	Diwali Break		

337 1	Focus Group Method, Personal Interview Method and Projective Techniques;
Week	Primary data collection methods- questioning techniques, online surveys;
12	Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs Census;
	Sample Frame and Sampling Unit; Sampling Design.
Week	Report Writing: Meaning, Functions and Types of Research Report, Steps of
	Planning Report
13	Writing,
Week	Research Report Structure, Principles of Writing, Guidelines for Effective
14	Documentation
Week	Writing and Typing the Report, Research Briefings: Oral Presentation.
15	Presentation of Results: Descriptive Presentation
Week	Graphic Presentation, Diagrams, Pictures
16	and Maps, Tabular Presentation, Difficulties in Presentation.
Week	Davisian Test and assessment
17	Revision, Test and assessment

Lesson Plan for Session 2025-26 (Odd Semester)		
Department of Commerce		
Class: B Com (ID) 3rd Sem		
Paper: Sales Force Managem ent – I	Name of Teacher: Dr Pushp Deep Dagar	
No of Weeks	Торіс	
Day 1	Orientation with Students	
Week 1	Concept of Cyber Security, Significance and its Fundamentals, Cyber Security Techniques: Cryptography, Encryption, Firewalls, Passwords, Privacy Digital Signatures. Issues and Challenges in Cyber Security	
Week 2	Regulations: Cyber Security Policies, Major Regulating Bodies, Compliance Requirements and Recent Government Initiatives in India	
Week 3	Revision and Test	
Week 4	Concept of Cyber Crime, Definition of Cyber-Crime under IT Act 2000. Classification of Cyber Crimes: Hacking and Malicious Code (Viruses, Time Bombs, Trojans, Malware, DOS, DDOS, Web Defacement, Phishing, Cloning),	
Week 5	Financial Frauds and Social Engineering Attacks, Malware and Ransomware Attacks, Zero-Day and Zero-Click Attacks, Cyber Stalking, Cyber Bullying, and Cyber Pornography, Child Pornography, Cyber Laundering, Online Betting and Games, Cyber Terrorism. Digital Forensics.	

Week 6	<b>Cyber Laws:</b> Overview of IT Act 2000, Important Provisions, Reporting Cyber Crime, Investigation Techniques, Remedial Measures.
Week 7	Revision and Test
Week 8	Introduction to Social Networks/Media, Types of Social Media, Platforms of Social Media, Trends in Social Media (Deep Fakes, Sock puppets)
Week 9	Social Media Monitoring and Privacy: Hashtags, viral content, social media marketing, Managing Social Media Privacy & Security settings
Week 10	Flagging and reporting of inappropriate content, Legal aspects of posting inappropriate content
Week 11	Meaning and Definition of AI, Emergence of AI in Modern IT world, Need and Significance of AI
Week 12	Diwali Break
Week 13	Challenges and Opportunities of AI, AI in Commerce, AI in Cyber Security, ChatBots
Week 14	Virtual Assistants: Boon or Bane, Artificial Intelligence vs. Ethics and Morality.
Week 15	Training Report
Week 16	Revision and Test

Academic Session: 2025-26 Semester: ODD

Teacher's Name: Dr. Parmod Kumar

**Subject: Accounting for Managerial Decisions** 

Class: M.Com 1st Sem

Week of		Assignment/
Month	Topics/Chapters to be covered	Tests
	Management Accounting: - evolution, meaning, objectives,	
Week 1	nature, scope,	
XXX 1 0	Functions, techniques and limitations of Management	
Week 2	Accounting	
	Financial Statements: -Forms of financial statements, uses,	
Week 3	nature and importance.	
	Ratio analysis: meaning, objectives, limitations; and types	
Week 4	of ratios.	
Wash 5	Valuation of agests	Class Test
Week 5	Valuation of assets	Class Test
Week 6	Cash Flow Statement: meaning, objectives and limitations.	
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Week 7	Cash Flow Statement: accounting procedure	
	Accounting for Price level Changes. Marginal Costing: meaning, advantages, marginal costing and absorption	
Week 8	costing.	
	Cost-Profit-Volume Analysis: Break Even Point, Margin of	
Week 9	Safety.	
	P/V Ratio, Concept of key factor. Break-Even Chart and its	
Week 10	types.	Class Test
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Week 11	Deepawali Vacations	
Week 12	Capital Budgeting: Meaning, nature, need and importance	
	cupitur 2 magering. Hacuming, nature, need und impertunde	
Week 13	The appraisal methods, Capital Rationing.	Assignment
	Standard Costing: Meaning, advantages, limitation,	
Week 14	applications.	
	Setting of standards, variance analysis, Including material	
Week 15	variance.	
	Variance analysis Including Labour variance and Overhead	
Week 16	variance.	
Week 17	Discussion and revision of Assignment	Discussions

Academic Session: 2025-26 Semester: ODD

Teacher's Name: Dr. Parmod Kumar

**Subject: Financial Accounting** Class: B.Com. 1st Sem. Sec: A

Week of Month	Topics/Chapters to be covered	Assignment/ Tests
Week 1	Meaning, objectives, Process, limitations of Accounting.	
Week 2	Basic terms of Accounting, Accounting Principles	
Week 3	Journalizing: recording of transactions	
Week 4	Continuation of journalizing	
Week 5	Posting of Journal entries	Class Test
Week 6	Preparation of trial balance	
Week 7	Capital and Revenue items	
Week 8	Reserve and Provisions	
Week 9	Depreciation: meaning, causes, accounting procedure	
Week 10	Depreciation: different methods of recording depreciation	
Week 11	Accounting errors and their rectification	Class Test
Week 12	Final Accounts with adjustments	
Week 13	Continuation of final accounts with adjustments	Assignments
Week 14	Deepawali Vacations	
Week 15	Computerized Accounting System: concept, comparison with manual, advantage and limitations.	
Week 16	Accounting for non-profit organisation	Class Test
Week 17	Continuation of accounting for non-profit organisation	
Week 18	Revision	

Academic Session: 2025-26 Semester: ODD

Teacher's Name : Dr. Parmod Kumar Subject: Accounting for Management

Class: B.Com 5th Sem. Section B

Week of		Assignment/
Month	Topics/Chapters to be covered	Tests
Week 1	Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting	
Week 2	The Management Accountant, The Controller, The Treasurer, Management Accounting Principles	
Week 3	Management Accounting vs Financial Accounting vs. Cost Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting	
Week 4	Meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis	
Week 5	Steps involved in financial analysis, techniques of financial analysis.	Class Test
Week 6	Ratio Analysis: meaning of ratios, classification of ratios, profitability ratios,	
Week 7	Balance sheet ratios and turnover rations, advantages and limitations of ratio analysis.	
Week 8	Cash Flow Statement : Meaning, objectives, limitations	
Week 9	Cash Flow Statement : Accounting Procedure	Class Test
Week 10	Financial planning	
Week 11	Capital Budgeting : Meaning, nature, need, importance,	
Week 12	Deepawali Vacations	
Week 13	Capital Budgeting: appraisal methods viz. ARR and Payback Period	Assignment
Week 14	Capital Budgeting : appraisal methods : NPV	
Week 15	Capital Budgeting: appraisal methods: IRR	
Week 16	Capital rationing and Revision	

Academic Session: 2025-26 Semester: ODD

Subject: Corporate Governance and Business Ethics

Name of Assistant Professor: Dr.Renu Class: M.Com 3<sup>rd</sup> Semester

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Corporate Governance-Concepts and Principles Meaning, need and importance of corporate governance. Theoretical foundations of corporate governance	
Week 2	Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory. Evolution of corporate governance globally and in India.	
Week 3	Corporate failures and governance reforms. Corporate governance in public and private enterprises	Assignment: Case study
Week 4	Corporate Governance Mechanisms and Practices Role, composition, and responsibilities of the Board of Directors. Committees of the board - Audit Committee, Nomination& Remuneration Committee	
Week 5	Stakeholders Relationship Committee, and Risk Management Commiltee.Role of shareholders', institutional investor, proxy advisory firms, and independent directors in governance .SEBI (LODR) Regulations, 2015,	
Week 6	Corporate governance provisions in the Companies Act, 2013.	
Week 7	Meaning, scope, and importance of business ethics. Ethical decision-making in business	Test
Week 8	Corporate Social Responsibility (CSR) -Meaning, importance, and regulatory framework in India	

Week 9	Triple Bottom Line (TBL) approach, Business sustainability and corporate citizenship	
Week 10	Ethical Leadership and corporate governance, Whistle blowing policies and Protection of Whistleblowers	Revision
Week 11	Corporate governance models in the UK, USA, Germany, and Japan.	Presentation on Cases
Week 12	Diwali Vacations (14 October – 22 October)	
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.	Test and Revision
Week 15	Challenges in corporate governance in emerging markets.	Presentation
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Week 16	Test and Revision	

Academic Session: 2025-26 Semester: ODD

Subject: Entrepreneurship and Small-Scale Business Name of Assistant Professor: Dr. Renu,Ms. Manju Class: B. Com 5<sup>th</sup> Sem. Sec A & Sec B

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
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 an interactive process between the individual and the environment	
Week 3	Small business as the seedbed of entrepreneurship, Entrepreneurial Competency	Assignment: Case study of Various Famous Indian entrepreneurs
Week 4	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards	
Week 5	Opportunity scouting and idea generation: role of creativity & innovation and business research, Sources of business ideas	Presentation on Cases
Week 6	Entrepreneurial Opportunities in Contemporary Business Environment, for example opportunities in network-marketing,	

	franchising, business process outsourcing in the early 21st century	
Week 7	The process of setting up a small business: Preliminary Screening and Aspects of the detailed study of the feasibility of the business idea	Test
Week 8	Financing/Non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes	
Week 9	Managerial Roles and Functions in a Small Business.	
Week 10	Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues ,Managing business growth. The pros and cons of alternative growth options ,	Revision
Week 11	Internal Expansion, Acquisitions & Mergers, Integration & Diversification. Crises in business growth	
Week 12	Diwali Vacations (14 October – 22 October)	
Week 13	Issues in small business marketing. The concept and application of product life cycle, advertising & publicity, sales & distribution management.	
Week 14	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development,	Test and Revision

	Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & monetary incentives	
Week 15	National, state level and grass-root level financial and non-financial institutions in support of small business development	
Week 16	Test and Revision	

Academic Session: 2025-26 Semester: ODD

Teacher's Name : Dr. Mamta Ranga Subject: Stock Market Operations

Class: M.Com 1st Sem

Week of		Assignment/
Month	Topics/Chapters to be covered	Tests
	An overview of Indian Securities Market, Meaning, Functions,	
	Intermediaries, Role of Primary Market – Methods of floatation of	
Week 1	capital – Problems of New Issues Market – IPO's Investor protection in primary market	
week 1	Recent trends in primary market – SEBI measures for primary market.	
	Meaning, Nature, Functions of Secondary Market – Organisation and	
	Regulatory framework for stock exchanges in India – Defects in	
Week 2	working of Indian stock exchanges	
	Wolfing of Indian brook Charles	
	SEBI measures for secondary market – Overview of major stock	
Week 3	exchanges in India.	
	Listing of Securities: Meaning – Merits and Demerits – Listing	
	requirements, procedure, fee – Listing of rights issue, bonus issue,	
Week 4	further issue – Listing conditions of BSE and NSE – Delisting.	
	Indian Stock Exchanges: BSE - Different trading systems - Share	
Week 5	groups on BSE - BOLT System – Different types of settlements	Class Test
	Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE	
Week 6	– Market segments – NEAT system options	
	Malata Olivia III I Dividia ( Dividia	
	Market types, Order types and books – De-mat settlement – Physical	
W1-7	settlement – Institutional segment – Funds settlement – Valuation debit	
Week 7	- Valuation price - Bad and short delivery - Auction.	
	Foreign Stock Exchanges: NYSE –Trading rooms – Players on NYSE trading floor – Role of specialist – Trading technology and procedure.	
Week 8	Meaning – Structure – Advantages	
WCCK 6	Weating - Structure - Advantages	
	NASDAQ – NASD organization – Functions – NASD rules – Trading	
Week 9	firms on NASDAQ –	Class Test
, , con	Market makers – ECN's – Order entry firms – Order execution on	Class Test
Week 10	NASDAQ	
Week 11	Deepawali Vacations  OTCEI – Need – Features – Participants – Listing procedure – Trading	
Week 12	and settlement – Market making – Factors inhibiting growth of OTCEI.	
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W 1 12	Risk management system in BSE & NSE – Margins – Exposure limits	
Week 13	- Surveillance system in BSE &	Assignment
	NSE – Circuit breakers. Meaning, Purpose, and Consideration in	
W1-14	developing index – Methods (Weighted Aggregate Value method,	
Week 14	Weighted Average of Price Relatives method, Free-Float method)	
Week 15	Stock market indices in India – BSE Sensex - Scrip selection criteria –	
Week 15	Construction – Other BSE indices (briefly)	
W1-16	NSE indices – S & P CNX Nifty – Scrip selection criteria –	
Week 16	Construction – Stock market indices in foreign countries (Overview)	
Week 17	Discussion and revision	Discussions
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# Name of College: Govt. College for Women, Rohtak Academic Session: 2025-26 Semester: ODD

Teacher's Name : Dr. Mamta Ranga Subject: Operation Research

Class: M.Com 3rd Sem

	Class: M.Com 3rd Sem	1
Week of Month	Topics/Chapters to be covered	Assignment/ Tests
Week 1	Operations Research: Meaning, Significance, and Scope.	
Week 2	Linear Programming: Introduction, Application Areas of Linear Programming.	
Week 3	Problem Formulation. Duality in Linear Programming.	
Week 4	Assignment Problem: Mathematical Model, Solution Models.	
Week 5	Transportation Problem: Introduction, Transportation Model,	Class Test
Week 6	North-West Corner Method (NWCM),	
Week 7	Optimality Test-Stepping Stone Method and MODI Method	
Week 8	Queuing Theory: Structure of a Queuing System, Performance Measures of a Queuing System	
Week 9	Probability Distributions in Queuing Systems.	Class Test
Week 10	Game Theory: Introduction, Two-Person Zero-Sum Games	
W/1, 11	Down and Mined Charles in Coddle D. ( D. 1 CD. )	
Week 11	Pure and Mixed Strategies, Saddle Point. Rules of Dominance.	
Week 12	Deepawali Vacation	
Week 13	Replacement Theory: With and Without Time Value of Money, Individual and Group Replacement Policies.	Assignment
	Staffing and Equipment Renewal Problem. CPM and PERT:	1 1331gmment
Week 14	Introduction,	
Week 15	Network Components and Precedence Relationships; Finding.	
Week 16	Revision	

# Government PG College for Women, Rohtak

Lesson plan for odd sem.of 2025-2026

Teacher's Name: Preeti Bansal

**Corporate Tax** 

M.com 1st Sem.

Sr. No.	Time Period	Topics to be Covered/Tests and Assignments
1	Week1	Basics about corporate tax
2	Week2	Meaning of company; Types of companies
3	Week3	Residential status and incidence of tax on comp.
4	Week4	Comput.of Income of comp. under diff. heads
5	Week5	Computation of IncomeContinue
6	Week6	Computation of IncomeContinue Assessment of Non-Residents
7	Week 7	Comput. of Income of comp. under diff. heads
8	Week 8	Power Point Presentation And test
9	Week 9	General provisions applicable to companies for computation of GTI
10	Week 10	Deductions from GTI as applicable to companies , computation of tax for various types of comp
11	Week11	Diwali Vacations.
12	Week 12	Provisions of MAT
13	Week13	Assessment of cooperative societies Advance Ruiling
14	Week 14	Assessment of Insur. Companies Religious Trust and Political Parties,
15	Week 15	Double taxation relief Group Discussion
16	Week 16	Assessment of Charitable / Educational Institutions
17	Week 17	Viva-Voce & Revision

Name of College	: Govt. Post Graduate College for Women, Rohtak	
	n: 2025 - 26 Semester: ODD	
Name of the Teac	cher : Preeti Bansal	
Subject: IBE		
Class: B.Com.(Pa	ass) 6thSem.Sec: A & B	
Week of Month	Topics/Chapters to be covered	Assignment/
		Tests
Week 1	International BusinessAn Introduction	
Week 2	Trends in International Trade and Finance	
Week 3	International Business Environment (Overview)	
Week 4	Modes of International Business, Risk in International Business Environment	Test of International Business
Week 5	Motives for International Business	
Week 6	Organizational Structure of International Business	
Week 7	World Trade Organization and World Trade System	
Week 8	Exchange Rate and Global Financial Statement	

Week 9	Barriers of International Business, International Business Information and Communication	Test of WTO and WTS
	and Communication	W15
Week 10	Foreign Market Entry Strategies, Country Evaluation and Selection	
Week 11	Foreign Investment and Impact of FDI, Types and Motives for Foreign Collaboration	Assignments
Week 12	Diwali Vacations	

Week 13	Global Manufacturing, Outsourcing and Global Supply Chain Management	Oral Test
Week 14	International Human Resource Management, Social Responsibility and Ethical Issues in International Business	
Week 15	International Accounting, Cross - culture Challenges in International Trade Control Mechanism for International Business	
Week 16	International Marketing, Counter trade Practices and Mechanism of International Trade ,Revision &Viva-Voce	

Academic Session: 2025-26 Semester: ODD

**Teacher's Name: Dr. Savita Subject: Financial Accounting** 

Class: B.Com. 1st Sem. Sec: B

Week of Month	Topics/Chapters to be covered	Assignment/ Tests
Week 1	Meaning, objectives, Process, limitations of Accounting.	
Week 2	Basic terms of Accounting, Accounting Principles	
Week 3	Journalizing: recording of transactions	
Week 4	Continuation of journalizing	
Week 5	Posting of Journal entries	Class Test
Week 6	Preparation of trial balance	
Week 7	Capital and Revenue items	
Week 8	Reserve and Provisions	
Week 9	Depreciation: meaning, causes, accounting procedure	
Week 10	Depreciation: different methods of recording depreciation	
Week 11	Accounting errors and their rectification	Class Test
Week 12	Final Accounts with adjustments	
Week 13	Continuation of final accounts with adjustments	Assignments
Week 14	Deepawali Vacations	
Week 15	Computerized Accounting System: concept, comparison with manual, advantage and limitations.	
Week 16	Accounting for non-profit organisation	Class Test
Week 17	Continuation of accounting for non-profit organisation	
Week 18	Revision	

Name of College: Govt. College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Teacher's Name : Dr. Savita Subject: Business Analytics

Class: M.Com 1st Sem

Topics/Chapters to be covered	Assignment/ Tests
Business analytics: introduction, types of analytics, characteristics of analytics, business analytics.	
Business intelligence; business analytics process and its relationship with decision making process.	
Advantage of business analytics: informed decisions, developing distinct capability,	
Capability, creating competitive advantage, key attributes of analytical competitors.	
Analytical methods and models: Descriptive analytics-overview of its tools and techniques, role in business analytics process and its importance in business decision making.	Class Test
Predictive analytics-nature and type of modelling,	
Basics of data mining and machine learning environment, role in business analytics process and its importance in strategic decision making;	
Prescriptive analytics: basics of its tools and modelling, role in business analytics process.	
Business analytics in action: applicability and importance of business analytics in different areas.	Class Test
Financial analytics, human resource analytics.	
Deepawali Vacations	
Marketing analytics, health care analytics, supply chain analytics.	
Sport analytics and analytics for Government and non- profit organization.	Assignment
Developing analytics: statistician, data scientist and data engineer and their key features, skills required for analytics,	
Big data and its analyst, important analytics software	
Major companies providing analytical solutions, job opportunities in business analytics.	
Discussion and revision of Assignment	Discussions
	Business analytics: introduction, types of analytics, characteristics of analytics, business analytics.  Business intelligence; business analytics process and its relationship with decision making process.  Advantage of business analytics: informed decisions, developing distinct capability,  Capability, creating competitive advantage, key attributes of analytical competitors.  Analytical methods and models: Descriptive analytics-overview of its tools and techniques, role in business analytics process and its importance in business decision making.  Predictive analytics-nature and type of modelling,  Basics of data mining and machine learning environment, role in business analytics process and its importance in strategic decision making;  Prescriptive analytics: basics of its tools and modelling, role in business analytics process.  Business analytics in action: applicability and importance of business analytics in different areas.  Financial analytics, human resource analytics.  Deepawali Vacations  Marketing analytics, health care analytics, supply chain analytics.  Sport analytics and analytics for Government and non- profit organization.  Developing analytics: statistician, data scientist and data engineer and their key features, skills required for analytics,  Big data and its analyst, important analytics software  Major companies providing analytical solutions, job opportunities in business analytics.

Name of College: Govt. College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Teacher's Name: Dr. Savita

**Subject: Accounting for Management** 

Class: B.Com 5th Sem. Section A

Week of Month	Topics/Chapters to be covered	Assignment/ Tests
Week 1	Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting	
Week 2	The Management Accountant, The Controller, The Treasurer, Management Accounting Principles	
Week 3	Management Accounting vs Financial Accounting vs. Cost Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting	
Week 4	Meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis	
Week 5	Steps involved in financial analysis, techniques of financial analysis.	Class Test
Week 6	Ratio Analysis: meaning of ratios, classification of ratios, profitability ratios,	
Week 7	Balance sheet ratios and turnover rations, advantages and limitations of ratio analysis.	
Week 8	Cash Flow Statement : Meaning, objectives, limitations	
Week 9	Cash Flow Statement : Accounting Procedure	Class Test
Week 10	Financial planning	
Week 11	Capital Budgeting : Meaning, nature, need, importance,	
Week 12	Deepawali Vacations	
Week 13	Capital Budgeting : appraisal methods viz. ARR and Payback Period	Assignment
Week 14	Capital Budgeting : appraisal methods : NPV	
Week 15	Capital Budgeting : appraisal methods : IRR	
Week 16	Capital rationing and Revision	

Academic Session: 2025-26 Semester: ODD

Teacher's Name: Dr. Dalip Kaur

**Subject: Fundamental of Econometrics** 

Class: M.Com 3rd Sem

Week of Month	Topics/Chapters to be covered	Assignment/ Tests
Week 1	Introduction to syllabus, Basic Concepts related to econometrics	
Week 2	Stochastic Processes, Unit root test	
Week 3	Stochastic Processes, Unit root test	
Week 4	Non stationary Time series, structural breaks in time series	
Week 5	Non stationary Time series, structural breaks in time series	Class Test
Week 6	ARDL Models, Co integration	
Week 7	Casuality in time series, impulsive response analysis	
Week 8	ARMA Models	
Week 9	ARMA Models	Class Test
Week 10	ARIMA Models	
Week 11	ARIMA Models	
Week 12	Deepawali Vacations	
Week 13	Panel data, Pooled OLS	Assignments
Week 14	Panel data, Pooled OLS	
Week 15	Fixed effects and random effects models	
Week 16	Discussion and revision	Group discussion

Academic Session: 2025-26 Semester: ODD

Teacher's Name : Dr. Dalip Kaur Subject: Quantitative Techniques

Class: M.Com 3rd Sem

Week of Month	Topics/Chapters to be covered	Assignment/ Tests
Week 1	Quantitative techniques: Meaning, scope, Importance, Types of statistics	
Week 2	Measures of Central Tendency and Measure of Dispersion	
Week 3	Probability: Meaning, types and Approaches, probability distribution	
Week 4	Probability distribution and application of probability	
Week 5	Sampling method and sampling distribution, Standard error, hypothesis testing	Class Test
Week 6	Hypothesis testing, tests of significance- Z, T, F test	
Week 7	Test of significance- Chi square test, confidence interval etc.	
Week 8	Correlation- Meaning, types and methods	
Week 9	Correlation- Meaning, types and methods	Class Test
Week 10	Regression- Simple and Multiple	
Week 11	Least Square Method, Time series analysis	
Week 12	Deepawali Vacation	
Week 13	Time series analysis	Assignment
Week 14	Linear Programming	
Week 15	Decision Theory	
Week 16	Revision And Discussion	Group Discussion

### **Lesson Plan**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-2026 Semester: ODD

Subject: Business Communication Name of the Asstt. Prof: Sh.Sachin Sapra

Class: B.Com. (P) 1st Sem. Sec.: - A, C

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Business Communication: Meaning and Introduction	
Week 2	Seven C's of Business Communication	
Week 3	Types of Business Communication	
Week 4	Barriers of Business communication	Test
Week 5	Reading Skills	
Week 6	Listening Skills	Assignment
Week 7	Note making	
Week 8	Persuasive speaking Skills	
Week 9	Body Language and Gesture	
Week 10	E-mail communication	
Week 11	E- mail Etiquette and E mail samples	
Week 12	Business letter writing	Test
Week 13	Types of business letters	Assignment
Week 14	Diwali Break	
Week 15	Business letter formats and samples	
Week 16	Presentations/Activities to enhance communication skills	
Week 17	Presentations/Activities to enhance communication skills	
Week 18	Revision	

### **Lesson Plan**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-2026 Semester: ODD

Subject: Business Laws

Name of the Asstt. Prof: Sh.Sachin Sapra

Class: B.Com. (P) 3<sup>rd</sup> Sem. Sec.:-A

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	The Indian Contract Act 1872:- Contract-meaning, Characteristics and kinds	
Week 2	Essentials of valid Contract, Offer and Acceptance,	
Week 3	Consideration,	
Week 4	Contractual Capacity	
Week 5	Free Consent, legality of Object	Test
Week 6	Contract of Indemnity and Guarantee	Assignment
Week 7	Contract of Bailment	
Week 8	Contract of Agency	
Week 9	Consumer Protection Act	
Week 10	Consumer Protection Act	
Week 11	Sales of Goods Act 1930, Contract of sales, Meaning, Conditions and Warranties, Transfer of Ownership in Goods	
Week 12	Diwali Vacations	
Week 13	Performance of Contract of Sale, Unpaid seller	Test
Week 14	The Foreign Exchange Management Act	Assignment
Week 15	Continue	
Week 16	Revision	

Academic Session: 2025-26 Semester: ODD

Teacher's Name: Dr. Pooja Rani

**Subject: Investment Management** 

Class: B.Com (H) 5th sem

Week of Month	Topics/Chapters to be covered	Assignment/ Tests
Week 1	Introduction to syllabus, Investment, Gambling, speculation- Meaning, differences, process of investment	
Week 2	Investment Avenues, Measurement of Risk and Return	
Week 3	Measurement of Risk and Return, Efficient Market hypothesis	Oral Test
Week 4	Efficient Market Hypothesis	
Week 5	Technical Analysis- Meaning, Charting Techniques	
Week 6	Charting techniques, Indicators	Presentation
Week 7	Technical Analysis- Indicators	Numerical Practice
Week 8	Fundamental Analysis- Meaning, Company Analysis	Test Unit-1
Week 9	Industry Analysis, Economy Analysis	Presentation
Week 10	Technical v/s Fundamental Analysis	Presentations
Week 11	Trading Mechanism in Bombay stock Exchange	Oral Test
Week 12	Diwali Vacations	
Week 13	Derivatives- Meaning, types	Test Unit-2
Week 14	Derivatives-types, uses, Derivatives in Indian capital market	
Week 15	Option Contracts- Introduction, Meaning, uses	Presentation
Week 16	Option Contracts- Types	Numerical Practice

Academic Session: 2025-26 Semester: ODD

Teacher's Name: Dr. Pooja Rani

**Subject: Security analysis and Portfolio Management** 

Class: M.Com 3rd sem

Week of Month	Topics/Chapters to be covered	Assignment/ Tests
Week 1	Portfolio: Meaning and Benefits	
Week 2	Rationale of Diversification in Investments	
Week 3	Portfolio Risk and Return: Meaning and Measurement	Oral Test
Week 4	Strategic Asset Allocation	
Week 5	Portfolio Selection: Markowitz's model (Efficient Market Frontier	
Week 6	Risk less lending and Borrowings	
Week 7	Factor Models; Arbitrage Pricing Theory	Test Unit-1
Week 8	Performance Evaluation: Treynor Ratio	Presentation
Week 9	Sharpe Ratio, Jensen Ratio	
Week 10	M2 Measure, Style Analysis	
Week 11	Need, Techniques of Portfolio Revision	
Week 12	Diwali Vacations	
Week 13	Strategies of Portfolio Revision	
Week 14	International portfolio investment	Test Unit-2
Week 15	Revision	Presentation
Week 16	Revision	Presentation

## **Lesson Plan**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Income Tax Name of Teacher: Harsh

Class: B.Com. 5th Sem. Hons.

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests to be given to the students
Week 1	Introduction to Income Tax and Important Definitions: Income, Gross Total Income, Previous & Assessment Year, etc.	
	moome, Trevious & Tissessment Tear, etc.	
Week 2	Definition of Agriculture Income & its numerical and Introduction to Exempted Incomes	
Week 3	Leftover Part of Exempted Incomes and Introduction to Residential Status and its conditions to determine status	
	T	T
Week 4	Theory of Incidence of Tax Liability and practice of its numerical and Problemsolving session	Test of Residential status and Tax Liability
Week 5	Introduction to Income from Salaries, Definition of Salary, Allowances; Types of Allowances, Perquisites and its types	
Week 6	Valuation of Perquisites: Rent Free Accommodation, Car, Holiday Enjoyment etc.	
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Week 7	Theory of Retirement Benefits chapter and its numerical & Problem-Solving Session	Assignment of Retirement benefits

Week 8	Theory of Income from House Property: Annual Value, It's Numerical and their practice, Solution of Problems	Test of House Property
Week 9	Introduction to Business & Profession, Deductions to be allowed from section 30 to 37	
Week 10	Practice of Business & Profession Numerical and Problem-Solving Session	
Week 11	Depreciation and Theory of Capital Gain: Cost of Acquisition, Exemptions related to Capital gain from section 54 to 54 H	Test of Business & Profession
Week 12	Diwali Vacations (14 October – 22 October)	
Week 13	Practice of Numerical of Capital Gain Head and its problem-solving session and Theory of Income from Other Sources	
Week 14	Theory of clubbing of income & aggregation of incomes, set off and carry forward of losses and its numerical	Assignment of Exemptions related to Capital Gain Head
Week 15	Theory & Numerical of Deductions to be made in computing Total Income related to Payments and Receipts	
Week 16	Revision of Syllabus	Viva of Deductions

## **Lesson Plan**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Money and Banking Name of Teacher: Harsh

Class: B.Com. 5th Sem. Hons.

Week of Month	Topics/Chapters to be covered	Topics of Assignment Tests to be given to the students
Week 1	Definition of money, Functions Of Money	
Week 2	Role of money in various economic systems, evils of money	
Week 3	Classification of money	
Week 4	Circular flow of money and importance of money	Test of 1st Unit
Week 5	Control of money supply	
Week 6	Reserve Bank of India: its functions- Traditional	Test of 2nd Unit
Week 7	Developmental Functions	
Week 8	Credit, its definition, types, merits and demerits, credit and economic development	

Week 9	Functions of commercial Banks & Central Banks	Assignments
Week 10	Process of credit creation and its limitation	
Week 11	The Quantity Theory of Money-fisher	Test of 3rd Unit
Week 12	Diwali Vacations (14 October – 22 October)	
Week 13	Cambridge and Keynesian theory of money	
	Inflation: Types of inflation, Theories of inflation, effects and consequences of	
Week 14	inflation	
Week 15	control of inflation	Test of 4th Unit
	,	•
Week 16	Revision	Viva-Voce
		-1

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Financial Accounting Name of Teacher: Harsh

Class: B.Com. Ist Sem Sec. C

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests to be given to the students
Week 1	Introduction of Accounting	
Week 2	Generally accepted Accounting Principles	
Week 3	Journalizing, Posting	
Week 4	Goods and Service Tax	
Week 5	Preparation of trial balance	
Week 6	Capital and revenue, Reserve and Provisions	
Week 7	Depreciation -Meaning, causes and Methods	
Week 8	Practical questions of Depreciation	

Week 9	Continue -Depreciation	
Week 10	Rectification of errors	
Week 11	Rectification of errors	
Week 12	Final Accounts with Adjustments	
Week 13	Final Accounts with Adjustments	
Week 14	Diwali Vacations (14 October – 22 October)	
Week 15	Computerised Accounting System	
Week 16	Accounting for non-profit organizations	
Week 17	Continue-Accounting for non-profit organizations	
Week 18	Revision	

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Financial Marketing Operations Name of Teacher: Harsh

Class: B.Com. 5th Sem. Sec. A Pass

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests to be given to the students
Week 1	Money Market	
Week 2	Money Market	
Week 3	Capital Market	
Week 4	Capital Market	
Week 5	Revision Unit 1	Test of Unit 1
Week 6	SEBI	
Week 7	SEBI	
Week 8	Investors Protection	

Week 9	Investors Protection	Test of Unit
week 9		2
Week 10	Functionaries on Stock exchanges	
Week 11	Financial Services	
VV COR 11		Assignment
		1
Week 12	Diwali Vacations (14 October – 22 October)	
**************************************	Britain (Troublett 22 detects)	
	Role and policy of Financial Institutions in India	
Week 13		
XX7 1 1 4	Mutual Funds	
Week 14		
W 1 15	Maria In I	Test of Unit
Week 15	Mutual Funds	4
W1-16	Davisia	Vira Vaca
Week 16	Revision	Viva -Voce
	<u>I</u>	_l

Name of College: Govt. P.G. College for Women, Rohtak Academic Session: 2025-26 Semester: Odd

Semester

Subject: Financial Management Name of Teacher: Ms. Manju

Class: B.Com. 5th Sem. (H)

Week	Topics/Chapters to be covered	Topics of Assignment/ Tests given/
		to be given to the students
1	Introduction: Meaning, function, scope and objectives	
2	Financial Planning	
3	Over Capitalization and under capitalization	
4	Concept of Working Capital, Approaches to estimation of working capital	
5	Working Capital Management : Determinants, significance and estimation	Test of 1 <sup>st</sup> unit
6	Working Capital Management : Cash Management	
7	Working Capital Management: Receivables  Management	
8	Working Capital Management: Inventory  Management	Test of 2 <sup>nd</sup> unit
9	Cost of Capital: Significance and determination	
7	Cost of Capital. Significance and determination	
10	Leverage analysis	

11	EBIT-EPS Analysis	Test of 3 <sup>rd</sup> unit
12	Diwali Break	
13	Capital Structure and its Various Theories	
14	Capital Structure Planning and Factors determination of capital structure	
15	Dividend Decisions : Meaning, Types	Assignment Given
16	Dividend Decisions : Determinants and its theories	

<b>Lesson Pla</b>	n	
Name of Co	ollege: Govt. PG College for Women, Rohtak	
Academic S	Session: 2025-2026 Semester: ODD	
Name of Lo	ecturer: Ms. Manju (Sec. C), Dr.Renu (Sec.A), Dr.Pooja (Se	ec.B)
Subject: Bu	siness Statistics	
Class: B.Co	om 1st Year	
Week of	Topics/Chapters to be covered	Topics of Assignment/ Tests
Month		given/ to be given to the students
Week 1	Statistics: Meaning, Definition, Needs & Objectives	
Week 2	Collection of data – types, methods, classification	
Week 3	Tabulation of data, graphic diagrammatic presentation.	

Week 4	Measurement of Central Tendency	Written Test
Week 5	Measurement of Central Tendency: Continue	
Week 6	Measurement of Central Tendency: Continue	
Week 7	Measure of Dispersion	
Week 8	Continue	
Week 9	Measure of skewness	Written Test
Week 10	Continue	
Week 11	Moments and kurtosis (with Sheppard's corrections)	
Week 12	Index Numbers.	
Week 13	Index numbers continue	
Week 14	Diwali Break	Viva- voce
Week 15	Probability and expected valu	
Week 16	Continue	
Week 17	Probability and expected value: Continue	
Week 18	Revision	

	Lesson Plan		
Name of C	ollege: Govt. PG College for Women, Rohtak		
Academic	Session: 2025-2026 Semester: ODD		
Name of L	ecturer: Ms. Manju		
Subject: E-	Commerce		
Class: B.Co	om Vocational( 5 <sup>th</sup> sem)		
Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students	
Week 1	E-Commerce- History, types of e-commerce, B2B and B2C business models		
Week 2	M-Commerce areas, applications in e-commerce, e-commerce in service industry		
Week 3	Retail e-commerce, e-commerce in financial services		
Week 4	E-Commerce and shopping, e-commerce travel and tourism	Written Test	
Week 5	Advantages and challenges to online retail, E-Business: Introduction, internet book shops		
Week 6	Online share dealing, internet shopping		
Week 7	Future of E-Commerce. Role of internet in B2B applications	5	
Week 8	Elements of E-Commerce, e-visibility	Written Test	
Week 9	E-Shop, online payments, delivering the goods		

Week 10	After sales services, internet e-commerce security	
Week 11	Customer Relationship Management: Introduction, need of an electronic CRM	Viva-voce
Week 12	Diwali Break	
Week 13	CRM's goal, E-CRM, Applications, CRM in indian banking	5
Week 14	Technology use in CRM, E-Commerce marketing communications	Assignment given
Week 15	Online advertising, display, display ads, online catelogs, e-mail markting.	
Week 16	Revision	

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Taxation Law-I Name of Extension Lecturer: Jyoti Rani

Class: B.Com. 5th Sem. Sec A&B

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests to be given to the students
		_
Week 1	Introduction to Income Tax and Important Definitions: Income, Gross Total Income, Previous & Assessment Year, etc.	
Week 2	Definition of Agriculture Income & its numerical and Introduction to Exempted Incomes	
Week 3	Leftover Part of Exempted Incomes and Introduction to Residential Status and its conditions to determine status	
Week 4	Theory of Incidence of Tax Liability and practice of its numerical and Problem-solving session	Test of Residential status and Tax Liability
Week 5	Introduction to Income from Salaries, Definition of Salary, Allowances; Types of Allowances, Perquisites and its types	
	•	-1
Week 6	Valuation of Perquisites: Rent Free Accommodation, Car, Holiday Enjoyment etc.	

Week 7	Practice of Numerical of Salary Chapter	
Week 8	Theory of Retirement Benefits chapter and its numerical & Problem-Solving Session	Assignment of Retirement benefits
Week 9	Theory of Income from House Property: Annual Value, It's Numerical and their practice, Solution of Problems	Test of House Property
Week 10	Introduction to Business & Profession, Deductions to be allowed from section 30 to 37	
Week 11	Practice of Business & Profession Numerical and Problem-Solving Session	
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Week 12	Diwali Vacations (14 October – 22 October)	
		Г
Week 13	Depreciation and Theory of Capital Gain: Cost of Acquisition, Exemptions related to Capital gain from section 54 to 54 H	Test of Business & Profession
		<u> </u>
Week 14	Practice of Numerical of Capital Gain Head and its problem-solving session and Theory of Income from Other Sources	Assignment of Exemptions related to Capital Gain Head
	•	
Week 15	Theory of clubbing of income & aggregation of incomes, set off and carry forward of losses and its numerical	
Week 16	Theory & Numerical of Deductions to be made in computing Total Income related to Payments	Viva of Deductions

Academic Session: 2025-26 Semester: ODD

Subject: Accounting for Management Name of Extension Lecturer- Jyoti Rani

Class: B.Com. 5th Sem. Vocational

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests
Week 1	Introduction of Management Accounting, Nature of Management Accounting	
Week 2	Meaning, functions, Scope of Management Accounting	
Week 3	The Management Accountant, The Controller, The Treasurer	
Week 4	Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost Accounting.	
Week 5	Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.	Assignment of Unit-I

Week 6	Analysis and Interpretation of Financial Statements: Meaning and Types of Financial Statements.	
Week 7	Analysis and interpretation of Financial Statements, Types of Financial Analysis.	
Week 8	Steps involved in financial analysis, Techniques of financial analysis.	
Week 9	Ratio Analysis: Meaning of Ratios, Classification of Ratios	
Week 10	Profitability Ratios, Balance Sheet Ratios	
Week 11	Turnover rations, Advantages and Limitations of Ratio Analysis.	Problem Solving Session
Week 12	Diwali Vacations (14 October – 22 October)	
Week 13	Cash Flow Statement: Meaning, objectives	Test of Ratio Analysis
Week 14	Limitations and Accounting Procedure of Cash Flow Statement	
Week 15	Financial Planning, Capital Budgeting: Meaning, Nature, Need and Importance	Test of Cash Flow Statement
Week 16	Appraisal Methods of Capital Budgeting, Capital Rationing	Assignment of Financial Planning

Academic Session: 2025-26 Semester: ODD

Subject: Entrepreneurship and Small-Scale Business Name of Extension Lecturer: Jyoti Rani

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

Week of	Topics/Chapters to be covered	Topics of
Month		Assignment/
		Tests given/ to
		be given to the
		students
		·
Week 1	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues	
	Entrepreneurship vs. Management, Roles and functions of entrepreneurs in	
Week 2	relation to the enterprise and in relation to the economy	

Week 3	Entrepreneurship as an interactive process between the individual and the environment	
Week 4	Small business as the seedbed of entrepreneurship	Assignment: Case study of Various Famous Indian entrepreneurs
Week 5	Entrepreneurial Competency	
Week 6	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards	
Week 7	Opportunity scouting and idea generation: role of creativity & innovation and business research, Sources of business ideas	Presentation on Cases
Week 8	Entrepreneurial Opportunities in Contemporary Business Environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century	
Week 9	The process of setting up a small business: Preliminary Screening and Aspects of the detailed study of the feasibility of the business idea	Test of Unit I
Week 10	Financing/Non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes	
Week 11	Diwali Vacations (14 October – 22 October)	

Week 12	Managerial Roles and Functions in a Small Business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues	
Week 13	Managing business growth. The pros and cons of alternative growth options, Internal Expansion, Acquisitions & Mergers, Integration & Diversification. Crises in business growth	
Week 14	Issues in small business marketing. The concept and application of product life cycle, advertising & publicity, sales & distribution management.	
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Week 15	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives	
	,	<u>'</u>
Week 16	National, state level and grass-root level financial and non-financial institutions in support of small business development	Test and Revision

# LESSON PLAN

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Business Law Name of Extension Lecturer- Dr. Preeti Malik

Class: B.Com. 3rd Sem. Sec C

Week of Month	Topics/Chapters to be covered	Topics of
		Assignment/
		Tests
Week 1	Business law Overview and Indian Contract Act: - Valid contract and its elements;	

Week 2	Void and void able agreements; Void and illegal agreements; Offer and acceptance, Contractual capacity of parties Contractual capacity of parties	
Week 3	Free consent of parties, Lawful consideration and object and Agreements expressly declared as void	
Week 4	Contingent Contracts: - Quasi contracts, Discharge of contracts: - methods of discharge of contracts, Consequences of Breach of contracts	
W. 1.5	Contract of Indemnity and guarantee: Elements of contract of Indemnity,	Assignment of
Week 5	Rights of Indemnity Holder and indemnifier Guarantee	Unit- I
	F	
Week 6	Features of contract of guarantee; Rights and Liabilities of surely. Discharge of surety; Difference between contract of indemnity and Guarantee	Test of Unit- I
Week 7	Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee, Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee	
Week 8	Sale of Good Act, Contract of Sale of Good	
Week 9	Transfer of Property and Ownership	
W. 1.10		1
Week 10	Performance of the contract	
Week 11	Unpaid Seller	Assignment of Unit- IV
Week 12	Diwali Vacations	

Week 13	Suit of Breach of Contract	Test of Unit- IV
Week 14	Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers;	
Week 15	Foreign Exchange Management Statement 2002	
Week 16	Revision	

Academic Session: 2025-26 Semester: ODD

Subject: Cost Accounting Name of Extension Lecturer: Dr. Preeti Malik

Class: B.com 5<sup>th</sup> sem (Vocational)

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Cost Accounting: Meaning, features, scope, techniques, methods, objectives and limitations.	
Week 2	Cost centres and profit centres, types of cost and elements of cost	
Week 3	Meaning and objectives of material control, material purchase procedure, fixation of inventory levels	
Week 4	EOQ, Methods of valuing material issued	
Week 5	Labour Cost Control	
Week 6	Labour Cost Control (Continued)	
Week 7	Labour Cost Control (Continued)	
Week 8	Revision of Unit- 1 and 2	Test of Unit- 1 and 2
Week 9	Meaning, types, collection and classification of overhead,	

Week 10	Allocation, apportionment and absorption of overheads.	
Week 11	Revision of Unit- 3	Assignment on overhead
Week 12	Diwali Vacations	
		'
Week 13	Unit or Output Costing-1	
Week 14	Unit or Output Costing-1 (Continued)	
		,
Week 15	Reconciliation of Cost and Final Accounts	
Week 16	Revision and Viva-voce of whole syllabus	
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Academic Session: 2025-26 Semester: ODD

Subject: Corporate Governance Name of Extension Lecturer- Dr. Preeti Malik

Class: B.Sc. Maths (Hons) 3<sup>rd</sup> Sem Multidisciplinary Course

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests
Week 1	Introduction to Corporate Governance	
Week 2	Corporate Governance: Meaning, Importance	
Week 3	Evolution of Corporate Governance	
Week 4	Revision of Unit-I	Assignment of Unit- I
Week 5	Theories of Corporate Governance	
Week 6	Theories of Corporate Governance continued	Test of Unit- I
Week 7	Corporate Failures and the need for governance reforms	
Week 8	CSR and Business Ethics	
TO COR O	COR and Dubiness Ethies	
Week 9	CSR and Business Ethics continued	

Week 10	Ethical decision-making and corporate sustainability	
		,
Week 11	Corporate misconduct and fraud	Assignment of Unit- III
W 1 10	D: 1:X/ .:	I
Week 12	Diwali Vacations	
Week 13	Whistle Blowing and Corporate Governance	Test of Unit- III
Week 14	Whistle Blowing and Corporate Governance continued	
Week 15	Whistle Blowing and Corporate Governance continued	
Week 16	Revision	

Academic Session: 2025-26 Semester: ODD

Subject: Financial Literacy Name of Extension Lecturer: Dr. Preeti Malik

Class: B.Sc. (Physical Science) Ist Sem. Multidisciplinary Course

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability.	
Week 2	Various financial institutions – banks, insurance companies, post offices, mobile app-based services.	
Week 3	Need of availing of financial services from banks, insurance companies and postal services	
Week 4	Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit.	
Week 5	Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts—savings bank account, term deposit, current account, recurring deposit	

Week 6	Pan card, address proof, KYC norm; Various types of loans—education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit	
Week 7	Mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks	Assignment on various types of loans
Week 8	Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system, bank draft and pay order; banking complaints and ombudsman.	
Week 9	Post office savings schemes: savings bank, recurring deposit, term deposit, monthly Income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, Sukanya samriddhi yojana; India post payments bank. Money transfer: money order, e-money order. Indian postal order.	
Week 10	Life insurance policies: life insurance, term life insurance, endowment policies, Pension policies	Test on Post Office Saving Schemes.
Week 11	ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies.	
Week 12	Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.	Assignment on Life and health insurance policies
Week 13	Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets	
Week 14	Diwali Vacations	

Week 15	Initial public offering (IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, dividend	
Week 16	DEMAT account, trading account, delivery instruction slips (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation	
Week 17	Pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option	Test on terms used in Stock Market
Week 18	Revision of Syllabus	
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# LESSON PLAN

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Cost Accounting Name of Extension Lecturer: Dr. Anju

Class: B.com 3rd semester Section B and C

Week of	Topics/Chapters to be covered	Topics of
Month		Assignment/
		Tests given/ to
		be given to the
		students
	•	
Wast 1	Cost Accounting: Meaning, features, scope, techniques, methods, objectives and	
Week 1	limitations.	
Week 2	Cost centres and profit centres, types of cost and elements of cost	
Week 3	Meaning and objectives of material control, material purchase procedure, fixation	
WEEK 3	of inventory levels	
	4	I

Week 4	EOQ, Methods of valuing material issued	
Week 5	Labour Cost Control	
Week 6	Labour Cost Control (Continued)	Revision of Unit- 1 and 2
Week 7	Meaning, types, collection and classification of overhead,	
Week 8	Allocation, apportionment and absorption of overheads.	Test of Unit- 1 and 2
Week 9	Unit or Output Costing-1	Assignment-1 on Unit 1 and 2
Week 10	Reconciliation of Cost and Final Accounts	
Week 11	Operating Costing	Revision of Unit- 3
Week 12	Diwali Vacations	
Week 13	Contract Costing	Assignment-2 on Unit 3 and 4
Week 14	Contract Costing	Revision of Unit- 4

Week 15	Process Costing	Test of Unit- 3 and 4
Week 16	Revision and Viva-voce of whole syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Cost Accounting Name of Extension Lecturer: Dr. Anju

Class: B.com 5<sup>th</sup> semester Section A

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the
		students
Week 1	Cost Accounting: Meaning, features, scope, techniques, methods, objectives and limitations.	Assignment-1 on Unit 1 and 2
Week 2	Cost centres and profit centres, types of cost and elements of cost	

Week 3	Meaning and objectives of material control, material purchase procedure, fixation	
	of inventory levels	
Week 4	EOQ, Methods of valuing material issued	
Week 5	Labour Cost Control	
Week 6	Labour Cost Control (Continued)	
Week 7	Labour Cost Control (Continued)	
Week 8	Revision of Unit- 1 and 2	Test of Unit- 1 and 2
Week 9	Meaning, types, collection and classification of overhead,	Assignment-2 on Unit 3 and 4
Week 10	Allocation, apportionment and absorption of overheads.	
Week 11	Revision of Unit- 3	
Week 12	Diwali Vacations	
Week 13	Unit or Output Costing-1	

Week 14	Unit or Output Costing-1 (Continued)	
Week 15	Reconciliation of Cost and Final Accounts	Test of Unit- 3 and 4
Week 16	Revision and Viva-voce of whole syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Corporate Governance Name of Extension Lecturer- Dr. Anju

Class: B.Sc. Phy Sci (Hons) 3<sup>rd</sup> Sem B.Sc. Phy Sci (Pass) 3<sup>rd</sup> Sem Multidisciplinary Course

Week of Month	Topics/Chapters to be covered	Topics of
		Assignment/
		Tests
Week 1	Introduction to Corporate Governance	

Week 2	Corporate Governance: Meaning, Importance	
W1-2	Evalution of Company to Company	T
Week 3	Evolution of Corporate Governance	
Week 4	Revision of Unit-I	Assignment of Unit- I
Week 5	Theories of Corporate Governance	
Week 6	Theories of Corporate Governance continued	Test of Unit- I
Week 7	Corporate Failures and the need for governance reforms	
Week 8	CSR and Business Ethics	
Week 9	CSR and Business Ethics continued	
Week 10	Ethical decision-making and corporate sustainability	
Week 11	Corporate misconduct and fraud	Assignment of Unit- III
Week 12	Diwali Vacations	
Week 13	Whistle Blowing and Corporate Governance	Test of Unit-

Whistle Blowing and Corporate Governance continued	
Whistle Blowing and Corporate Governance continued	
Revision	
	Whistle Blowing and Corporate Governance continued

Academic Session: 2025-26 Semester: ODD

Subject: Financial Literacy Name of Extension Lecturer: Bhumika Gupta

Class: B. A. Ist Sem. Multidisciplinary Course (Classes on Monday, Tuesday and Wednesday)

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability.	
Week 2	Various financial institutions – banks, insurance companies, post offices, mobile app-based services.	
Week 3	Need of availing of financial services from banks, insurance companies and postal services	
Week 4	Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and	
Week 5	Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts–savings bank account, term deposit,	
Week 3	current account, recurring deposit	
Week 6	Pan card, address proof, KYC norm; Various types of loans—education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit	
Week 7	Mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks	Assignment on various types of loans
Week 8	Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and	

t office savings schemes: savings bank, recurring deposit, term deposit, athly Income scheme, kisan vikas patra, NSC, PPF, senior citizen savings eme, Sukanya samriddhi yojana; India post payments bank. Money transfer: ney order, e-money order. Indian postal order.  e insurance policies: life insurance, term life insurance, endowment policies, sion policies  (P, health insurance plans, comparison of policies offered by various life trance companies, comparison of policies offered by various health insurance apanies.	Test on Post Office Saving Schemes.
P, health insurance plans, comparison of policies offered by various life trance companies, comparison of policies offered by various health insurance	Office Saving
rance companies, comparison of policies offered by various health insurance	
perty insurance policies. Post office life insurance schemes: postal life trance and rural postal life insurance.	Assignment on Life and health insurance policies
ms used in stock markets: SENSEX, NIFTY, primary markets, secondary kets	
vali Vacations	
ial public offering (IPO), follow-on public offering (FPO), offer for sale (S), block deal, equity shares, preference shares, debentures, bonus shares, dend	
MAT account, trading account, delivery instruction slips (DI Slips), blue chips,	
77;	ali Vacations  al public offering (IPO), follow-on public offering (FPO), offer for sale S), block deal, equity shares, preference shares, debentures, bonus shares, dend

Week 17	Pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option	Test on terms used in Stock Market
Week 18	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Corporate Accounting Name of Extension Lecturer: Bhumika Gupta

Class: BBA (Minor) 3<sup>rd</sup> sem

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Valuation of Goodwill	
	T	
Week 2	Issue of shares	
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Week 3	Issue of shares (Continued)	
Week 4	Problems of Unit-1	Test of Unit-1
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Week 5	Issue of Debentures	
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Week 6	Redemption of Debentures	
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Week 7	Problems of Unit-2	Test of Unit-2

Week 8	Problems of Unit-3	Test of Unit-3
Week 9	Final Accounts of companies	Assignment on methods of valuation of goodwill
		·
Week 10	Final Accounts of companies (Continued)	
Week 11	Final Accounts of companies (Continued)	
WCCK 11	That Accounts of companies (Continued)	
Week 12	Diwali Vacations	
		I
Week 13	Revision and problems solving session of Unit-4	Test of Unit-4
Week 14	Revision of whole syllabus	Assignment on performa of final accounts
		·
Week 15	Revision of whole syllabus	
Week 16	Viva-voce of whole syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Cost Accounting Name of Extension Lecturer: Bhumika Gupta

Class: B.com 5<sup>th</sup> sem Sec B

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Cost Accounting: Meaning, features, scope, techniques, methods, objectives and limitations.	
Week 2	Cost centres and profit centres, types of cost and elements of cost	
Week 3	Meaning and objectives of material control, material purchase procedure, fixation of inventory levels	
Week 4	EOQ, Methods of valuing material issued	
Week 5	Labour Cost Control	

Week 6	Labour Cost Control (Continued)	
Week 7	Labour Cost Control (Continued)	
Week 8	Revision of Unit- 1 and 2	Test of Unit- 1 and 2
Week 9	Maning types collection and elegation of examples d	
week 9	Meaning, types, collection and classification of overhead,	
Week 10	Allocation, apportionment and absorption of overheads.	
Week 11	Revision of Unit- 3	Assignment on overhead
*** 1.40		4
Week 12	Diwali Vacations	
Week 13	Unit or Output Costing-1	
XX 1 1 4		
Week 14	Unit or Output Costing-1 (Continued)	
Week 15	Reconciliation of Cost and Final Accounts	
		1
Week 16	Revision and Viva-voce of whole syllabus	

## **Lesson Plan**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Taxation Law-I Name of Extension Lecturer: Deepak Kumar Chachda

Class: B.Com. 5th Sem. Voc

Week of	Topics/Chapters to be covered	Topics of
Month		Assignment/
		Tests given/
		to be given to
		the students
Week 1	Introduction to Income Tax and Important Definitions: Income, Gross Total Income,	
week 1	Previous & Assessment Year, etc.	
W- 1- 2	Definition of Agriculture Income & its numerical and Introduction to Exempted	
Week 2	Incomes	
Week 3	Leftover Part of Exempted Incomes and Introduction to Residential Status and its	
week 3	conditions to determine status	

Week 4	Theory of Incidence of Tax Liability and practice of its numerical and Problemsolving session	Test of Residential status and Tax Liability
Week 5	Introduction to Income from Salaries, Definition of Salary, Allowances; Types of Allowances, Perquisites and its types	
Week 6	Valuation of Perquisites: Rent Free Accommodation, Car, Holiday Enjoyment etc.	
Week 7	Practice of Numerical of Salary Chapter	
Week 8	Theory of Retirement Benefits chapter and its numerical & Problem-Solving Session	Assignment of Retirement benefits
Week 9	Theory of Income from House Property: Annual Value, It's Numerical and their practice, Solution of Problems	Test of House Property
Week 10	Introduction to Business & Profession, Deductions to be allowed from section 30 to 37	
Week 11	Practice of Business & Profession Numerical and Problem-Solving Session	
Week 12	Diwali Vacations	

Week 13	Depreciation and Theory of Capital Gain: Cost of Acquisition, Exemptions related to Capital gain from section 54 to 54 H	Assignment of Exemptions related to Capital Gain Head
Week 14	Practice of Numerical of Capital Gain Head and its problem-solving session and Theory of Income from Other Sources	Test of PGBP
Week 15	Theory of clubbing of income & aggregation of incomes, set off and carry forward of losses and its numerical	
Week 16	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Corporate Accounting- I Name of Extension Lecturer- Deepak Kumar Chachda

Class: B.Com. 3rd Sem. Sec A

Week of Month	Topics/Chapters to be covered	Topics of
		Assignment/
		Tests
Week 1	Issue of Share	
	<u>-</u>	

Week 2	Issue of Share	
	I	I
Week 3	Redemption of Preference Share	
Week 4	Issue of Debenture	
	15555 61 2 55 11015	
Week 5	Issue of Debenture	Assignment
Week 6	Redemption of Debenture	
Week 7	Underwriting	
Week 8	Final Accounts of a Company	
Week 9	Final Accounts of a Company	
Week 10	Accounts of Holding Companies	
Week 11	Accounts of Holding Companies	
Week 12	Diwali Vacations	
Week 13	Valuation of Shares	
Week 14	Valuation of Shares	Assignment

Week 15	Profit or Loss Prior to Incorporation and Subsequent to Incorporation	
Week 16	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Business Law Name of Extension Lecturer- Deepak Kumar Chachda

Class: B.Com. 3rd Sem. Sec B

Week of Month	Topics/Chapters to be covered	Topics of
		Assignment/
		Tests
Week 1	Business law Overview and Indian Contract Act: - Valid contract and its elements;	
Week 2	Void and void able agreements; Void and illegal agreements; Offer and acceptance, Contractual capacity of partiesContractual capacity of parties	
Week 3	Free consent of parties, Lawful consideration and object and Agreements expressly declared as void	
Week 4	Contingent Contracts: - Quasi contracts, Discharge of contracts: - methods of discharge of contracts, Consequences of Breach of contracts	
		,
Week 5	Contract of Indemnity and guarantee:Elements of contract of Indemnity, Rights of Indemnity Holder and indemnifier Guarantee	Assignment on free consent of parties
Week 6	Features of contract of guarantee; Rights and Liabilities of surely. Discharge of surety; Difference between contract of indemnity and Guarantee	
Week 7	Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee, Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee	
Week 8	Sale of Good Act, Contract of Sale of Good	
<b>ce</b> k 0	Sale of Sood fiel, Collider of Sale of Good	
Week 9	Transfer of Property and Ownership	
Week 10	Performance of the contract	

Week 11	Unpaid Seller	ASSIGNMEN T
Week 12	Diwali Vacations	
Week 13	Suit of Breach of Contract	
Week 14	Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers;	
Week 15	Foreign Exchange Management Statement 2002	
Week 16	Revision	

# **Lesson Plan**

Name of College: Govt. P.G. College for Women, Rohtak Academic Session: 2025-26 Semester: Odd Semester

Subject: Corporate Accounting-I Name of Extension Lecturer: Dr Ruchi

Class: B.Com. 3rd Sem. Sec.B

Week	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
1	Underwriting of Shares	
2	Underwriting of Debentures	
3	Practice of Numericals and Problem Solving Session	
4	Valuation of Shares: Meaning, objectives, determinates	
5	Practice of Numericals and Problem Solving Session	Test
6	Profit or loss before and after incorporation	
7	Practice of Numericals and Problem Solving Session	
8	Final accounts of companies	
9	Practice of Numericals and Problem Solving Session	Test
10	Debenture: Meaning, Types.	
11	Issue of Debentures.	

12	Diwali Break	
	T	
13	Redemption of Debentures.	Test
14	Share Capital: Meaning, types,Sweat shares	
15	Accounting Treatment of issue, forfeiture and reissue of Share, Buy-back of equity shares	
16	Holding Companies Accounts	Viva of Whole Syllabus

Name of College: Govt. P.G. College for Women, Rohtak Academic Session: 2025-26 Semester: Odd Semester

Subject: Cost Accounting Name of Extension Lecturer: Dr Ruchi

Class: B.Com. 3rd Sem. Sec.A

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Week	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
1	Cost Accounting:Meaning, Features, Scope, Techniques, Methods, Objectives, Importance, Limitations, Costing,Cost Accountancy,Cost Centres,Profit Centres,Difference and similarities of cost accounting system with financial accounting system.	
2	Cost and its elements and types	Test
3	Labour cost control : Meaning & Importance, Labour turnover & its treatment	
4	Idle Time and overtime	
5	Systems of Wage Payment & its numerical	
6	Practice of Numericals and Problem Solving Session	Test
7	Material Control including EOQ Analysis,Material Purchase Procedure,Inventory levels	
8	Methods of valuation of material issued	

9	Overhead: Meaning, Types,	
,	Collection, Classification	
10	Allocation, Apportionment & Absorption of	
10	Overheads	
İ		
11	Reconciliation of cost and financial accounts:Meaning	ng,Objectives and procedure
	Diwali Break	
12		
13	Unit Costing	Test
	-	
14	Operating Costing	
15	Contract Costing	
16	Process Costing	Viva of Whole Syllabus
	$\iota$	<u> </u>

Academic Session: 2025-26 Semester: ODD

Subject: Financial Literacy Name of Extension Lecturer: Dr Ruchi

Class: B.Sc Home Sci & Maths(Hons)Ist Sem. Multidisciplinary Course (Classes on Monday, Tuesday

and Wednesday)

Week of	Topics/Chapters to be covered	Topics of
Month		Assignment/
		Tests given/
		to be given to
		the students
	Meaning, importance and scope of financial literacy; Prerequisites of	
Week 1	financial literacy – level of education, numerical and communication	
	ability.	
Wast 2	Various financial institutions – banks, insurance companies, post offices,	
Week 2	mobile app-based services.	
Week 3	Need of availing of financial services from banks, insurance companies and	
Week 3	postal services	
	Meaning, importance and need for financial planning; Personal budget,	
Week 4	family budget, business budget and national budget; Procedure for financial	
	planning and preparing a budget; Budget surplus and budget deficit.	
	<u> </u>	
	Types of banks; Banking products and services – Various services offered	
Week 5	by banks; Types of bank deposit accounts–savings bank account, term	
	deposit, current account, recurring deposit	

Week 6	pan card, address proof, KYC norm; Various types of loans–education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit	
Week 7	mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks	Assignment
Week 8	Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system, bank draft and pay order; banking complaints and ombudsman.	
Week 9	Post office savings schemes: savings bank, recurring deposit, term deposit, monthly Income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, Sukanya samriddhi yojana; India post payments bank. Money transfer: money order, e-money order. Indian postal order.	
Week 10	Life insurance policies: life insurance, term life insurance, endowment policies, Pension policies	Test
Week 11	ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies.	
Week 12	Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.	Assignment
Week 13	Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets	
Week 14	Diwali Break	
Week 15	Initial public offering (IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, dividend	
Week 16	DEMAT account, trading account, delivery instruction slips (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation	

Week 17	Pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option	Test
Week 18	Revision of Syllabus	

## **LESSON PLAN**

Name of College: Govt. PG College for Women, Rohtak Academic Session: 2025-26 Semester: ODD

Subject: Cyber Security & AI in Commerce

Name of Extension Lecturer- Dr Ruchi & Ms.Payal(Sharing)

Class: B.Com. 3rd Sem. Sec A

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests
Week 1	Concept of cyber security	
Week 2	Cyber securitry techniques	
Week 3	Issues and challenges in cyber security	
Week 4	Cyber security regulations and policies	

Week 5	Revision of unit 1	Assignment
Week 6	Concept of cyber crime	Test
Week 7	Types of cyber crime	
Week 8	Types of cyber crime continued	
Week 9	Cyber laws	
Week 10	Cyber laws continued	
Week 11	Revision of unit 2	Assignment
Week 12	Diwali Vacations	
Week 13	Social media overview and security	Test
Week 14	Social Media Monitoring and Privacy	
Week 15	Overview of artificial intelligence(AI), AI in Commerce, AI vs Ethics & Morality	
Week 16	Revision	

## **LESSON PLAN**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: CYBER SECURITY Name of Extension Lecturer- Ms.PAYAL

Class: B.Com. 3rd Sem. Sec A, C

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests
Week 1	Concept of cyber security	

Week 2	Cyber securitry techniques	
Week 3	Issues and challenges in cyber security	
Week 4	Cyber security regulations and policies	
Week 5	Revision of unit 1	Assignment of Unit- I
Week 6	Concept of cyber crime	Test of Unit- I
Week 7	Types of cyber crime	
Week 8	Types of cyber crime continued	
Week 9	Cyber laws	
Week 10	Cyber laws continued	
Week 11	Revision of unit 2	Assignment of Unit- 2
Week 12	Diwali Vacations	
Week 13	Social media overview and security	Test of Unit- 2
Week 14	Overview of artificial intelligence	

Week 15	Revision	
Week 16	Revision	

Academic Session: 2025-26 Semester: ODD

Subject: fundamental of Accounting

Name of Extension Lecturer: MS PAYAL

Class: BA 3<sup>RD</sup> SEM MINOR COURSE

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
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Week 1	CONCEPT OF ACCOUNTING	
Week 2	BASIC ACCOUNTING TERMS	
Week 3	ACCOUNTING PRINCIPLES	
Week 4	DOUBLE ENTRY SYSTEM	
Week 5	JOURNAL	
Week 6	JOURNAL	
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Week 7	LEDGER	
Week 8	Revision of Unit- 1 and 2	Test of Unit- 1 and 2
Week 9	SUB DIVISION OF JOURNAL	
Week 10	SUB DIVISION OF JOURNAL	

Week 11	TRIAL BALANCE	
Week 12	DIWALI VACATIONS	
Week 13	FINANCIAL STATEMENTS	
Week 14	FINANCIAL STATEMENTS	
Week 15	REVISION	
Week 16	REVISION	

Academic Session: 2025-26 Semester: ODD

Subject: Corporate Governance Name of Extension Lecturer- MS PAYAL

Class: BA 3<sup>rd</sup> Sem Multidisciplinary Course

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests
Week 1	Introduction to Corporate Governance	
Week 2	Corporate Governance: Meaning, Importance	
Week 3	Evolution of Corporate Governance	
Week 4		Assignment of
· · · · · · · · · · · · · · · · · · ·	Revision of Unit-I	Unit- I
Week 5	Theories of Corporate Governance	
Week 6	Theories of Corporate Governance continued	Test of Unit- I
Week 7	Corporate Failures and the need for governance reforms	
Week 8	CSR and Business Ethics	
Week 9	CSR and Business Ethics continued	
Week 10	Ethical decision-making and corporate sustainability	

Corporate misconduct and fraud	Assignment of Unit- III
Diwali Vacations	
Whistle Blowing and Corporate Governance	Test of Unit- III
-	
Whistle Blowing and Corporate Governance continued	
Whistle Blowing and Corporate Governance continued	
Revision	
	Diwali Vacations  Whistle Blowing and Corporate Governance  Whistle Blowing and Corporate Governance continued  Whistle Blowing and Corporate Governance continued

Academic Session: 2025-26 Semester: ODD

Subject: Financial Literacy Name of Extension Lecturer: MS PAYAL

Class: B.A. Ist Sem. Multidisciplinary Course

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability.	
Week 2	Various financial institutions – banks, insurance companies, post offices, mobile app-based services.	
Week 3	Need of availing of financial services from banks, insurance companies and postal services	
Week 4	Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit.	
Week 5	Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts—savings bank account, term deposit, current account, recurring deposit	
Week 6	Pan card, address proof, KYC norm; Various types of loans—education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit	

Week 7	Mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks	Assignment on various types of loans
Week 8	Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system, bank draft and pay order; banking complaints and ombudsman.	
Week 9	Post office savings schemes: savings bank, recurring deposit, term deposit, monthly Income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, Sukanya samriddhi yojana; India post payments bank. Money transfer: money order, e-money order. Indian postal order.	
Week 10	Life insurance policies: life insurance, term life insurance, endowment policies, Pension policies	Test on Post Office Saving Schemes.
Week 11	ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies.	
Week 12	Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.	Assignment on Life and health insurance policies
Week 13	Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets	
Week 14	Diwali Vacations	

Week 15	Initial public offering (IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, dividend	
Week 16	DEMAT account, trading account, delivery instruction slips (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation	
Week 17	Pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option	Test on terms used in Stock Market
Week 18	Revision of Syllabus	
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## **Lesson Plan**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-26 Semester: ODD

Subject: Financial Marketing Operations Name of Extension Lecturer: Dr. Mukta Soni

Class: B.Com. 5th Sem. Voc

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to
		the students
Week 1	Money Market	
Week 2	Money Market	
Week 3	Capital Market	

Week 4	Capital Market	Test of Residential status and Tax Liability
Week 5	Revision Unit 1	
Week 6	SEBI	
Week 7	SEBI	
Week 8	Investors Protection	Assignment
Week 9	Investors Protection	Test
Week 10	Functionaries on Stock exchanges	
Week 11	Financial Services	
Week 12	Diwali Vacations	
Week 13	Role and policy of Financial Institutions in India	Assignment

Week 14	Mutual Funds	Test
Week 15	Mutual Funds	
Week 16	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Corporate Accounting- I Name of Extension Lecturer- Dr. Mukta Soni

Class: BA English (Hons) 3 Sem

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests
Week 1	Issue of Share	
		1
Week 2	Issue of Share	
		,

Week 3	Buy Back of Shares	
Week 4	Issue of Debenture	
Week 5	Issue of Debenture	Assignment
Week 6	Redemption of Debenture	
Week 7	Redemption of Debenture	
Week 8	Final Accounts of a Company	
Week 9	Final Accounts of a Company	
Week 10	Revision of Final Account	
Week 11	Valuation of Goodwill	
Week 12	Diwali Vacations	
		I
Week 13	Valuation of Goodwill	
Week 14	Valuation of Shares	Assignment
	Valuation of Shares	

Week 16	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Corporate Accounting- I Name of Extension Lecturer- Dr. Mukta Soni

Class: B.Com. 3rd Sem. Sec C

Week of Month	Topics/Chapters to be covered	Topics of
		Assignment/
		Tests

Week 1	Issue of Share	
Week 2	Issue of Share	
Week 3	Redemption of Preference Share	
Week 4	Issue of Debenture	
Week 5	Issue of Debenture	Assignment
		-
Week 6	Redemption of Debenture	
W1- 7		
Week 7	Underwriting	
Week 8	Final Accounts of a Company	
		l
Week 9	Final Accounts of a Company	
Week 10	Accounts of Holding Companies	
Week 11	Accounts of Holding Companies	
W CCK 11	Accounts of Holding Companies	
Week 12	Diwali Vacations	
	<u> </u>	I
Week 13	Valuation of Shares	
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Week 14	Valuation of Shares	Assignment
Week 15	Profit or Loss Prior to Incorporation and Subsequent to Incorporation	
Week 16	Revision of Syllabus	

Academic Session: 2025 - 2026 Semester: ODD

Subject: Minor bus. Org &Mgt(24COM401MI01)

Name of Extension Lecturer: Dr. ARTI

Class: BA Eng. Hons 1st sem, BA 1ST Sem

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Concepts: Business, trade	
Week 2	continue	
Week 3	industry and commerce	
Week 4	Concept of Business Management	ASSIGNMENT
Week 5	continue	
Week 6	continue	
Week 7	Planning and Organising	
Week 8	continue	
Week 9	continue	TEST
Week 10	Staffing and Directing	
Week 11	continue	
Week 12	Motivation and Control	
Week 13	continue	
Week 14	Diwali vacations	
Week 15	continue	
Week 16	REVISION, PROBLEM	
Week 17	continue	
Week 18	REVISION, PROBLEM	

Academic Session: 2025 - 2026 Semester: ODD

Subject: Business Communication

Name of Extension Lecturer: Dr. ARTI

Class: B.Com 1st sem ,sec D

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Business Communication- Meaning and Process of Business Communication, Importance of effective Communication, Types of Business Communication, Barriers to Communication	
Week 2	continue	ASSIGNMENT
Week 3	continue	
Week 4	continue	
Week 5	continue	
Week 6	continue	
Week 7	Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.	
Week 8	continue	
Week 9	continue	TEST
Week 10	Business Email Writing: Process of writing Email, Writing Style and Skills, Email Etiquette and Email Samples	
Week 11	continue	
Week 12	Business Letter Writing: Points to be considered before writing business letters, Types of Business Letters, Business letter Format and Samples	
Week 13	continue	
Week 14	Diwali vacations	
Week 15	continue	
Week 16	continue	

Week 17	continue	
Week 18	REVISION, PROBLEM	

Academic Session: 2025 - 2026 Semester: ODD

Subject: Basics of Corporate Accounting(25COM403MI01)

Name of Extension Lecturer: Dr. ARTI

Class: BCA 3<sup>RD</sup> sem Minor

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Share capital	
Week 2	continue	
Week 3	continue	
Week 4	continue	
Week 5	continue	ASSIGNMENT
Week 6	continue	
Week 7	Debenture	
Week 8	continue	
Week 9	continue	TEST
Week 10	goodwill	
Week 11	continue	
Week 12	Diwali vacations	
Week 13	Final account of companies	
Week 14	continue	
Week 15	continue	
Week 16	continue	

Academic Session: 2025 - 2026 Semester: ODD

Subject: Minor bus. Org &Mgt (24COM401MI01)

Name of Extension Lecturer: Preeti Panchal

Class: BA  $1^{\text{ST}}$  Sem (4-6 days) and BBA  $1^{\text{ST}}$  Sem (1-3 days)

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Concepts: Business, trade	
Week 2	continue	
Week 3	industry and commerce	
Week 4	Concept of Business Management	ASSIGNMENT
Week 5	continue	
Week 6	continue	
Week 7	Planning and Organising	
Week 8	continue	
Week 9	continue	TEST
Week 10	Staffing and Directing	
Week 11	continue	
Week 12	Motivation and Control	
Week 13	continue	
Week 14	Diwali vacations	
Week 15	continue	
Week 16	REVISION, PROBLEM	

Week 17	continue	
Week 18	REVISION, PROBLEM	

Academic Session: 2025-26 Semester: ODD

Subject: Corporate Governance (MDC)

Name of Extension Lecturer-.Preeti Panchal

Class: B.Sc. Physical Science (Group B) And Home Science (4-6 days) 3<sup>rd</sup> Semester

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests
		,
Week 1	Introduction to Corporate Governance	
Week 2	Corporate Governance: Meaning, Importance	
Week 3	Evolution of Corporate Governance	
Week 4	Revision of Unit-I	Assignment of Unit- I
Week 5	Theories of Corporate Governance	
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Week 6	Theories of Corporate Governance continued	Test of Unit- I
Week 7	Corporate Failures and the need for governance reforms	
Week 8	CSR and Business Ethics	
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Week 9	CSR and Business Ethics continued	
Week 10	Ethical decision-making and corporate sustainability	
Week 11	Corporate misconduct and fraud	Assignment of Unit- III
Week 12	Diwali Vacations	
Week 13	Whistle Blowing and Corporate Governance	Test of Unit- III
Week 14	Whistle Blowing and Corporate Governance continued	
Week 15	Whistle Blowing and Corporate Governance continued	
Week 16	Revision	

Academic Session: 2025-26 Semester: ODD

Subject: Production & Material Management

Name of Guest Lecturer: Kavita

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Introduction to Production Management, Define its objectives, Scope ,Functions & Recent Trends in Production Management	
Week 2	Define Production Management Decisions & Types of Production System	
Week 3	Introduction to Selection of Plant Location ,Production Planning and Control	
Week 4	Introduction to Production System, Inspection & Quality Control	Test of Production Management Unit-1
Week 5	Inspection &Quality Control	
Week 6	Leftover part of Quality Control & its Techniques	

Week 7	Introduction to Plant Layout & Material Handling System	
Week 8	Revision, Presentations	Test of Unit-2
Week 9	Introduction to Materials Management, Organisation for Material Management & their Conventional & Modern Approaches	
		Total CII
Week 10	Define Material Management Information System	Test of House Property
	Value Analysis &Engineering,Revision,Presentations	
Week 11		
week 11	Inventory Control and its Techniques,	
		1
Week 12	Diwali Vacations	
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Week 13	Define Layout & Location of Stores, Coordination and Classification	Test of Material Management & Value Analysis
Week 14	Inventory Control of Spare parts, warehousing Management	
	Traffic & Transportation, Disposal of scrap, Surplus Material	Test of Inventory
Week 15	Product Standardisation, Simplification & Variety Reduction	Control & Warehouse Management
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Week 16	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Presentation skills and Personality Development

Name of Guest Lecturer: Kavita

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Introduction to Presentation & its Types	
Week 2	Define Planning a Presentation & Presentation Structure	
Week 3	Presentation Notes & Session Plan	
Week 4	Presentations	Test of Presentations skills,Types & structuring
	·	1
Week 6	Motivation and Attention	
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Week 7	Define Outcomes of Presentations	
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Week 8	Revision, Presentations	Test of Methods and Outcomes of Presentation
		•
Week 9	Introduction to concept of Personality, Personality Pattern and Syndrome	
Week 10	Symbols of Self ,Moulding the Personality Pattern	
Week 11	Introduction to Personality Determinants Aspirations and Achievements	
		1
Week 12	Diwali Vacations	
Week 13	Introduction to Personality Development -Healthy Personalities, Developing	Test of Introduction to Personality
Week 14	Managing Personal Stress ,Solving Problems Analytically and Creatively Managing Personal Stress	
Week 15	Introduction to Grooming the Personality ,Time Management	Test of personality Development
	<b>'</b>	•
Week 16	Revision	

Academic Session: 2025-26 Semester: ODD

Subject: Business Etiquettes Name of Guest Lecturer: Kavita

Class: BBA 3 Sem (25IMSI403SE01) Sharing

Week of	Topics/Chapters to be covered	Topics of
Month		Assignment/
		Tests given/
		to be given to
		the students
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Week 1	Workshop Etiquette – Office protocol and etiquette	
		<u>'</u>
Week 2	Professional conduct, use of courteous phrases in the	
WCCK 2	workplace	
Week 3	Proper way to make introduction, business dress, grooming	
Week 4	Revision of Unit 1	Assignment
Week 5	Communication Etiquette – Written communication manners	
	'	ı
Week 6	Listening skills, body language, voice tone and eye	
W CCK U	contact, telephone etiquette, e-mail, voice mail etiquette	
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Week 7	Ways to deal with difficult people, extending, accepting	
Week /	and declining invitations	
Week 8	Revision of Unit 2	
Week 9	Business Meetings and Dining Etiquette	
Week 10	Attending business functions, etiquette in meetings, business	
Week 11	Socialization, organizing social events for business, dining manners, banquet etiquette	Test
Week 12	Diwali Vacations	
Week 13	Global Manners	
Week 14	Importance of awareness of international customs, cultural taboos and practices, travelling etiquette	
Week 15	Business etiquette in USA, Europe, Africa, Middle East, Latin America	
Week 16	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: IBE Name of Guest Lecturer: Kavita

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Unit-1An overview of Business environment: Meaning and definition, objectives, importance and uses of study of business environment. Environmental analysis – Meaning, process of environmental analysis, limitations of environmental analysis	
Week 2	Environmental factors – The Micro environment of business and the macro environment of business	
Week 3	Nature of Indian Economic System:Meaning,characteristics of Indian economy – features affecting economy - impact of Capitalism,Socialism,Mixed Economy	
Week 4	Growth & Performance of Public & Private Sector In India	
Week 5	Social Responsibility Of Business: Advantages, Limitations, Social Responsibility of Business Towards different Interested Groups	
Week 6	Economic Reforms Since 1991	Test of Unit-1

Week 7	Unit-2New Economic Policy of India	
Week 8	Industrial LicencingPolicy,Trends in Industrial Growth	
Week 9	Meaning - characteristics of Indian economy – features affecting economy - impact of Liberalization Privatization & Globalization of Indian,Growth& Problems of SME's,Industrial Sickness	Test of Unit-2
Week 10	Unit-3 Development Banking:Overview,Non Banking Financial Institutions, Banking Sector Reforms & Challenges of Public Sector Banks	Assignment on Development Banks
Week 11	Regulation of Stock Exchange & the Role of SEBI	Assignment on SEBI
Week 12	Diwali Vacations	
Week 13	Unit-4 Foreign Trade &Balance of Payments,Indias Overseas Investment	
Week 14	Meaning – nature of globalization, causes of globalization – strategies for globalization – challenges of international business – GATT and WTO and its implications on Indian Economy	Test of Unit-3
Week 15	Policy towards FDI,Latest Foreign Trade Policy, Impact of Multilateral Institutions :IMF,WorldBank,WTO	
Week 16	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: Business Communication- Name of Guest Lecturer: Kavita

Class: BBA 1st Sem.

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Introduction to Business Environment and Communication,	
Week 2	Models of communication, Basics of Communication	
Week 3	7Cs of communication, Formal and informal communication,	Test
Week 4	Listening Skills, communication on social media platforms.	
Week 5	Planning and executing different types of messages, emails, formal letters informal messages on e-platforms, negative messages: indirect & direct negative messages;	
	Persuasive	T
Week 6	messages, request letters to various stakeholders,	

Week 7	Sales Letters, Complaint & Follow up Letters, Promotion Letters, Job application Letters, cover letters, resume, Resignation Letters.	Assignment
Week 8	Team communication, managing communication during online meeting, communication with virtual team, communication in gig economy;	
Week 9	Presentation skills (Verbal and non-verbal);	
Week 10	Powerpoint presentation skills; Infographics	
Week 11	Social media and individual, social media & organizations,	Assignment
Week 12	Media Literacy; Strong Digital communication skills – email, instant messaging,	
Week 13	Video conferencing, e-meetings, Digital collaboration, digital citizenship –digital etiquettes & responsibilities;	
Week 14	Diwali Vacation	
Week 15	Responsibilities; introduction to personal and organizational websites.	Test
Week 16	Introduction to contemporary alternatives	
Week 17	Introduction to personal and organizational websites.	

Week 18	Revision and Presentations	
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## **Lesson Plan**

Name of College: Govt. PG College for Women, Rohtak

Academic Session: 2025-2026 Semester: ODD

Subject: Business Statistics and Logic

Name of Extension Lecturer: Sunisha Sehgal

Class: BBA 1st SEM.

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
	Introduction to Statistics, Scope, Collection & Classification of data & its	
Week 1	types, Objectives	
Week 2	Rules& Examples of Construction of Frequency Distribution	
WCCK 2	Rulesce Examples of Construction of Frequency Distribution	
Week 3	Presentation of data, methods, objectives, types & rules for construction of tables, diagrams, graphs	Test of Introduction to Statistics
Week 4	Problem Solving Session & Introduction to Central tendency, meaning, objectives, types of Averages, Practice of Arithmetic Mean	
Week 5	Combined Mean ,Median, Mathematical Properties Merits & Demerits of Mean	
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Week 6	Partition Values- Quartiles,Deciles,&Percentiles,Mode,Geometric&HarmonicMean&its relation	

Week 7	Practice of Mean, Median, Mode & its relation, Introduction ,objectives, Properties, methods of measuring Dispersion, practice of Dispersion & its types.	Assignment on Construction of Tables
Week 8	Kurtosis	
Week 9	Introduction of Skewness, test& measure of Skewness Karl Pearson', Bowley's, Kelly's Method, Practice of methods of Dispersion.	Written Test of Central tendency
Week 10	Correlation-types, degrees, methods	
Week 11	Properties of coefficient of correlation, problems of correlation, coefficient of determination, Regression	
Week 12	Introduction to Probability	
Week 13	Probability distribution	
Week 14	Diwali break	Written Test of Regression
Week 15	Introduction to logic	Assignment on Index Number
Week 16	Number series, coding decoding and odd man out series, direction sense test, seating arrangements – linear and circular, blood relations, arithmetic and geometric progressions, Inductive and deductive reasoning	
Week 17	seating arrangements – linear and circular, blood relations, arithmetic and geometric progressions,	

Week 18	Inductive and deductive reasoning	

Academic Session: 2025-26. Semester: ODD

Subject: Cost & Mgmt Accounting

Name of Extension Lecturer: Sunisha Sehgal

Class: BBA 3rd Sem.

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Unit-1 Introduction of Cost Accounting: Meaning, Need, Features, Scope, Costing Techniques, Installation of Costing System, Difference Between Cost& Financial Accounting. Cost Sheet.	
Week 2	Material Control: Meaning, &Objectives, Material Purchase Procedure, Fixation Of Inventory Levels.	
Week 3	Methods of Material Issues	Test of Unit-1
Week 4	Marginal costing	
Week 5	Applications in managerial decision making	
Week 6	Classification of cost	Test of Unit-2
Week 7	Standard costing	

Week 8	Management Accounting: Meaning, nature ,scope ,objectives & functions	
Week 9	Budgeting: Role of Budgets, Budgeting Process	
Week 10	Ratio Analysis :Classifications. Profitability Ratio, Activity Ratio	
Week 11	Cash flow statement, Fund flow statement	
Week 12	Diwali break	Assignment on Cash flow
Week 13	Continue Cash Flow Analysis	Test of Unit-3
Week 14	Financial statement	
Week 15	Budgetary control	Assignment- Ratio Analysis
Week 16	Revision of cash flow analysis	

Academic Session: 2025-26 Semester: ODD

Subject: Business Etiquettes Name of Extension Lecturer: Sunisha Sehgal

Class: BBA 3 Sem. (25IMSI403SE01) Sharing

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Workshop Etiquette – Office protocol and etiquette	
Week 2	Professional conduct, use of courteous phrases in the workplace	
Week 3	Proper way to make introduction, business dress, grooming	
Week 4	Revision of Unit 1	Assignment
Week 5	Communication Etiquette – Written communication manners	
	Listening skills, body language, voice tone and eye	
Week 6	contact, telephone etiquette, e-mail, voice mail etiquette	
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Week 7	Ways to deal with difficult people, extending, accepting and declining invitations	

Week 8	Revision of Unit 2	
Week 9	Business Meetings and Dining Etiquette	
Week 10	Attending business functions, etiquette in meetings, business	
Week 11	Socialization, organizing social events for business, dining manners, banquet etiquette	Test
		_
Week 12	Diwali Break	
Week 13	Global Manners	
		T
Week 14	Importance of awareness of international customs, cultural taboos and practices, travelling etiquette	
Week 15	Business etiquette in USA, Europe, Africa, Middle East, Latin America	
Week 16	Revision of Syllabus	

Academic Session: 2025-26 Semester: ODD

Subject: IBE Monday, Tuesday

Name of Extension Lecturer: Sunisha Sehgal

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	An overview of Business environment:  Meaning and definition, objectives, importance and uses of study of business environment. Environmental analysis – Meaning, process of environmental analysis, limitations of environmental analysis	
Week 2	Environmental factors – The Micro environment of business and the macro environment of business	
Week 3	Nature of Indian Economic System: Meaning, characteristics of Indian economy – features affecting economy - impact of Capitalism	
Week 4	Growth & Performance of Public sector	
Week 5	Social Responsibility Of Business :Advantages, Limitations ,Social Responsibility of Business Towards different Interested Groups	Test of Public Sector
Week 6	Economic Reforms Since 1991	
Week 7	Growth and performance of Private Sector	

Week 8	Impact of Socialism	
Week 9	Impact of Mixed Economy	
Week 10	WTO	Assignment on WTO
Week 11	Foreign Direct Investment	Assignment on BOP
Week 12	Diwali Break	
Week 13	Unit-4 Foreign Trade &Balance of Payments	
Week 14	Indian overseas Investment	
Week 15	,Latest Foreign Trade Policy	
Week 16	Meaning – nature of globalization, causes of globalization – strategies for globalization – challenges of international business – GATT and WTO and its implications on Indian Economy	Test of Unit-3

Academic Session: 2025-26 Semester: ODD

Subject: Entrepreneurship and MSME Name of Extension Lecturer: Dr. Mukesh

Class: BA 3 Sem. (25IMSX03MD01)

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Entrepreneurship – Concept, knowledge and skills requirement, characteristics of successful entrepreneurs	
Week 2	The role of entrepreneurship in economic development, entrepreneurship process, factors impacting emergence of entrepreneurship	
Week 3	Managerial vs. entrepreneurial approach, and emergence of entrepreneurship	
Week 4	Creating Entrepreneurial Venture – Environmental scanning, competitor and industry analysis	Assignment
Week 5	Preparing project report; presenting business plan to investors	
Week 6	Revision of Unit 1	
Week 7	Sources of Finance – Debt or equity financing, commercial banks	

Week 8	Venture capital; financial institutions supporting entrepreneurs	
Week 9	Revision of Unit 2	Test
Week 10	Micro, Small and Medium-sized Enterprises (MSME) in India	
Week 11	Meaning and nature of MSME in India, Role of MSME in socio-economic development, problems faced by MSME	
Week 12	Diwali Vacations	
Week 13	Government initiatives for MSME sector	Test
Week 14	Role of innovation and entrepreneurship for MSME	
Week 15	Role of MSME in socio-economic development, problems faced by MSME	
Week 16	Revision of Syllabus	
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Academic Session: 2025-26 Semester: ODD

Subject: Corporate Governance Name of Extension Lecturer: Dr. Mukesh

Class: BBA 3 Sem (25IMSI403DS02)

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Introduction – Concept of corporate governance	
Week 2	Need for corporate governance, issues in corporate governance	
Week 3	Corporate governance mechanism	
Week 4	Corporate social responsibility	Assignment
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Week 5	Obligation to society, investors, employee, customers	
Week 6	Revision of Unit 1	
Week 7	Pourd of Director Composition and role of Pourd of Directors	
vv eek /	Board of Director – Composition and role of Board of Directors	
Week 8	Legal aspects and liabilities	

Week 9	Functions and duties of the board, committees of the board	
Week 10	Role of independent directors	
Week 11	Revision of Unit 2	Test
Week 12	Diwali Vacations	
Week 13	Accounting standards and disclosures, Financial disclosure norms and practices	
Week 14	Financial Disclosures – Code of corporate governance	
Week 15	Contemporary Issues – Corporate governance in banks, role of trustees, Cadbury Report, Greenbury Report,	
	CII's recommendations	
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Week 16	Revision of Syllabus	
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Academic Session: 2025-26 Semester: ODD

Subject: Business Etiquettes Name of Extension Lecturer: Dr. Mukesh

Class: BBA 3 Sem (25IMSI403SE01) Sharing

Week of Month	Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Week 1	Workshop Etiquette – Office protocol and etiquette	
Week 2	Professional conduct, use of courteous phrases in the workplace	
Week 3	Proper way to make introduction, business dress, grooming	
Week 4	Revision of Unit 1	Assignment
		,
Week 5	Communication Etiquette – Written communication manners	
Week 6	Listening skills, body language, voice tone and eye contact, telephone etiquette, e-mail, voice mail etiquette	
Week 7	Ways to deal with difficult people, extending, accepting and declining invitations	

Week 8	Revision of Unit 2	
Week 9	Business Meetings and Dining Etiquette	
Week 10	Attending business functions, etiquette in meetings, business	
	Socialization, organizing social events for business, dining manners, banquet	
Week 11	etiquette	Test
Week 12	Diwali Vacations	
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Week 13	Global Manners	
		<u>,                                      </u>
Week 14	Importance of awareness of international customs, cultural taboos and practices, travelling etiquette	
Week 15	Business etiquette in USA, Europe, Africa, Middle East, Latin America	
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Week 16	Revision of Syllabus	
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Academic Session: 2025-26 Semester: ODD

Subject: PRINCIPLES AND PRACTICES OF MANAGEMENT Name of Extension Lecturer: Dr. Mukesh

Class: BBA 1 Sem (25IMSI401DS01)

Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Definition, nature, and significance of management	
principles of management, management and administration,	
levels of management, role of managers and managerial skills Evolution of management thought: Classical, Behavioral, Quantitative, Systems, Contingency and Modern approaches	
Management as a science and an art;  Functions of management: Planning, organizing, leading, and controlling	Assignment
Nature, Importance and Purpose of planning in management; Types of plans: Strategic, tactical, operational	
Planning process and techniques; Decision- making- Importance and steps, decision making models and tools;	
Organizational structure and design; types of organizational structures: Functional, divisional, matrix; Authority, responsibility, and delegation,	
	Definition, nature, and significance of management  principles of management, management and administration,  levels of management, role of managers and managerial skills Evolution of management thought: Classical, Behavioral, Quantitative, Systems, Contingency and Modern approaches  Management as a science and an art; Functions of management: Planning, organizing, leading, and controlling  Nature, Importance and Purpose of planning in management; Types of plans: Strategic, tactical, operational  Planning process and techniques; Decision- making- Importance and steps, decision making models and tools;  Organizational structure and design; types of organizational structures: Functional, divisional, matrix; Authority,

Week 8	Centralization Vs Decentralization of authority and responsibility – Span of Control; Coordination and integration, MBO and MBE;	
Week 9	Nature and Importance of staffing – Process of selection and recruitment	
Week 10	Meaning and nature of directing, Leadership theories (trait, behavioral, contingency, participative, charismatic, transformational, level-5 leader), Motivation theories and practices (Maslow, Herzberg two factor, McGregor's theory x & theory y),	
Week 11	Hawthorne effect, Communication (meaning and importance) in management, Team building and group dynamics;	Test
Week 12	Controlling-meaning and steps in controlling, control process and systems, essentials of sound control system, methods of establishing control, types of control; Performance measurement and management.	
Week 13	Overview of strategic management, SWOT analysis and strategic formulation,	
Week 14	Diwali Vacations	
Week 15	Implementing and evaluating strategies. Ethical issues in management	
Week 16	Corporate social responsibility (CSR), Sustainable management practices.	
Week 17	Sustainable management practices.	
Week 18	Revision of Syllabus	

## **Lesson Plan**

Name of College: Govt. P.G. College for Women, Rohtak

**Academic Session:** 2025-26

**Semester:** ODD Semester

**Subject:** Financial Accounting

Paper Code: 25IMSI401DS02

Name of Extension Lecturer: Dr. Sakshi Bansal

Class: BBA 1st Sem. (AICTE)

Week	Topics/Chapters to be covered	Topics of
of Month		Assignment/ Tests given/ to be given to the students
Week 1	Unit-1 Meaning, advantages and limitations of accounting, Branches of accounting, users of financial accounting information, Qualitative characteristics of accounting information, accounting equation of assets equals capital and liabilities, accounting process, contingent assets and liabilities, Fictitious assets.	
Week 2	Unit 2 Recording of business transactions (including GST transactions)	
Week 3	Continue	
Week 4	Ledger	Test of Unit-1 and 2
Week 5	Trial balance including adjusting, transfer and closing entries	
Week 6	Basis of accounting: cash basis and accrual basis, Capital and revenue expenditures and receipts, Types of Business Organizations, Accounting taxonomy, Accounting concepts and conventions	

Week 7	Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAAP); Accounting Standards: Concept, benefits, Ind AS and IFRS: convergence vs adoption	
Week 8	Rectification of Errors	Test of Unit-2 and 1
Week 9	Unit 3 Cash book and Preparation of Trading and Profit and Loss account	
Week 10	Balance Sheet of sole trading concerns, importance of disclosures in final accounts	
Week 11	Continue	Test of Unit-3
Week 12	Unit 4 Introduction to company– kinds, share capital, issue of shares, schedules to accounts	
Week 13	Financial statements as per Companies Act-2013, Provisions as to Preparation of Financial Statements, Preparation of Income statement and Balance sheet (horizontal and Vertical).	
Week 14	Diwali Break	
Week 15	Green Accounting and Sustainable Reporting- Need and objectives	
Week 16	Sustainability reporting need and methods, data collection,	Assignment topics from Unit 3 and 4
Week 17	Analysis for sustainable reporting to improve value of business, IFRS Financial sustainability disclosure standards. And revision	Test of Unit-4

**Academic Session:** 2025-26

**Semester:** ODD Semester

Subject: Business Policy and Strategy

Paper Code: 25IMSI403MI01

Name of Extension Lecturer: Dr. Sakshi Bansal

Class: B. Com 3rd Sem. (Minor)

Week	Topics/Chapters to be covered	Topics of
of Month		Assignment/ Tests given/ to be given to the
		students
Week 1	Unit-1 Business policy as a field of study; nature and objectives of business policy	
Week 2	Strategic management process, vision and mission, establishment of organizational direction	
Week 3	Corporate strategy and strategic activation; strategic business units.	Test of Unit-1
Week 4	Unit 2 Top management constituents board of directors, sub- committees, chief executive officer	
Week 5	Continue	
Week 6	Task, responsibilities and skills of top management	Assignment topics from Unit 1 and 2
Week 7	Corporate Governance	

Week 8	Unit 3 Formation of strategy: nature of company's environment and its analysis: SWOT analysis;	Test of Unit-2
Week 9	Evaluating multinational environment	
Week 10	Identifying corporate competence and resources; principles and rules of corporate strategy	
Week 11	Continue	Test of Unit-3
Week 12	DIWALI BREAK	
Week 13	Strategic analysis and choice; BCG matrix; GE-Cell Nine matrix; stop light strategic model	
Week 14	Directional policy matrix model; grand strategy selection matrix	
Week 15	Model of grand strategy dusters; behavioral considerations affecting strategic choice	Assignment topics from Unit 3 and 4
Week 16	Contingency approach to strategic choice and revision	Test of Unit-4

**Academic Session:** 2025-26

Semester: ODD Semester
Subject: Disaster Management

Paper Code: 25IMSI403DS03

Name of Extension Lecturer: Dr. Sakshi Bansal

Class: BBA 3rd Sem. NEP 2020

Week	Topics/Chapters to be covered	Topics of Assignment/Test
of		given to the
Month		students
Week 1	Unit-1 Natural Disasters – Flood, Earthquakes and landslides	
Week 2	Cyclones, Tsunami, Drought	
Week 3	Heat waves and sandstorms, Cold waves	Test of Unit-1
Week 4	Unit 2 Manmade Disasters – War, terrorism, stampedes	
Week 5	Continue	
Week 6	Riots, industrial fires, nuclear power accidents	Assignment topics from Unit 1 and 2
Week 7	Hazardous materials and toxic emission	
Week 8	Utility failure	Test of Unit-2

Week 9	Unit 3 Relief Operations – Saving victims, conducting medical relief operations	
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Week 10	Continue	
Week 11	Managing relief operations, psychological issues, rehabilitation work	
Week 12	DIWALI BREAK	
Week 13	Unit 4 Proactive Measures – Planning for disaster management	Test of Unit-3
Week 14	Local disaster management cell, business recovery	
	plan	
Week 15	Safety management, Government response to disaster	Assignment topics from Unit 3 and 4
Week 16	Continue and Revision	Test of Unit-4

**Academic Session:** 2025-26

**Semester:** ODD Semester

**Subject:** Company Law

Paper Code: BBAN502

Name of Extension Lecturer: Dr. Sakshi Bansal

Topics/Chapters to be covered	Topics of Assignment/ Tests given/ to be given to the students
Introduction to companies	
Types of Companies	
Formation of Companies	
Memorandum of Association	
Articles of Association	
Prospectus and test of unit 1	Test of Unit-1
Introduction to Debentures	
Debentures trust deed, Introduction to Shares, Issue of Share and its Allotment	
	Introduction to companies  Types of Companies  Formation of Companies  Memorandum of Association  Articles of Association  Prospectus and test of unit 1  Introduction to Debentures  Debentures trust deed, Introduction to Shares, Issue of Share and its

Week 9	Transfer of shares and Types of shares, Alteration of Share Capital, Buyback and surrender of shares, Bonus and Forfeiture of shares	Test of Unit-2
	Company administration and meetings and	
Week 10	All types of meetings	
Week 11	Board of directors – all topics related to it	
Week 12	DIWALI BREAK	
Week 13	Prevention of oppression and Mismanagement	Test of unit 3
Week 14	Test of unit 4 topics covered and Winding up	
Week 15	Types of winding up, Appointment of liquidator, Power of liquidators	
Week 16	Conduct of winding up and revision	Test of unit 4