

# Lesson Plan

## Department of Commerce

**Class.....B.Com 1<sup>st</sup> .....Subject.....Financial Accounting(DSC).....Session.....2025-26.....Faculty Name.....Dr. Satya Prakash...**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Basics of Accounting and Accounting Terminology.	Introduction : meaning, objectives of Accounting
August 2025	Process, limitations and basic terms of Accounting	Generally accepted Accounting Principles	Journalizing & Posting, Accounting Standards (AS-1),	GST,Preparation of trial balance- Assignment
September 2025	Capital and revenue items	Reserves & Provisions - Test	Depreciation : Meaning, Causes, Accounting procedure and methods of Computing Depreciation,	Straight Line and Diminishing Balance Method; Change of Method- Practical Problems.
October 2025	Final Accounts with Adjustments	Final Accounts - Practical Problems	Rectification of Errors, Practical Problems	Concept of Computerised Accounting system, Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System,
November 2025	Limitations of Computerised Accounting System, Sourcing of Accounting Software, Considerations before Sourcing (Choosing) an Accounting Software,	Accounting for Non-Profit Organizations- Practical Problems	Accounting for Non-Profit Organizations- Practical Problems- Test	Revision
December 2025	Examinations	-	-	-

# Lesson Plan

## Department of Commerce

**Class...B.Com 1<sup>st</sup> .....Subject... Managerial Skills(MI).....Session.....2025-26.....Faculty Name.....Dr. Satya Prakash...**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Managerial Skills: Meaning, Types and Importance	The Role of Motivational Skills in Developing Managers
August 2025	Skill Development Techniques		Coordination	Interpersonal Roles of Manager in Management
September 2025	Navigating Problem Solving, Creativity	Innovation	Empowering	Delegation
October 2025	Mastering Team Dynamics: Building and Leading Effective Teams	Group Dynamics	Leadership	Competence Development
November 2025	Meaning of Communication and its Importance	Communication and Professional Skills	Revision	Revision - Test
December 2025	Examinations	-	-	-

# Lesson Plan

## Department of Commerce

**Class...B.Com 3<sup>rd</sup> Semester ....Subject.....Corporate Accounting.. Session.....2025-26...Faculty Name...Dr. Satya Prakash**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Admission	Share Capital: Meaning ,Types, Accounting treatement of Issue
August 2025	Forfeiture of Shares	Re- Issues of shares	By-Back of equity shares and sweat equity shares	Redemption of Preference shares
September 2025	Issues of Bonus Shares	Debenture, Meaning Types and issue of debentures	Redemption of Debentures	Valuation of Goodwill
October 2025	Methods of valuation of Goodwill	Valuation of Shares	Methods of valuation of Shares	Profit and loss Before and after Incorporation
November 2025	Final Accounts of Companies	Practical Problems	Practical Problems	Revision
December 2025	Examinations	-	-	-

# Lesson Plan

## Department of Commerce

**Class...B.Com 5<sup>th</sup> Semester ...Subject.....Income Tax Law .....Session.....2025-26...Faculty Name.....Dr. Satya Prakash...**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Admission	Income Tax: An Introduction
August 2025	Important Definitions	Agriculture Income	Residential Status	Incidence of Tax Liability Exempted Incomes
September 2025	Income from Salaries (including retirement benefits)	Income from House Property	Practice – Test - Assignment	Profits and Gains from Business or Profession
October 2025	Practice – Test - Assignment	Depreciation; Capital Gains	Practice – Test - Assignment	Income from other Sources- Practice – Test - Assignment
November 2025	Clubbing of Incomes & Aggregation of Incomes	Set off and Carry Forward of Losses, Deductions to be made in Computing Total Income	Revision	Revision
December 2025	Examinations	-	-	-

# Lesson Plan

## Department of Commerce

**Class-B.Com 5<sup>th</sup> Sem. Subject- Entrepreneurship & Small Scale Business- Session (2025-26)...Faculty Name- Dr. Satya Prakash**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Admission	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management.
August 2025	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.	Small business as the seedbed of entrepreneurship.	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.	Opportunity scouting and idea generation: Role of creativity & innovation and business research. Sources of business ideas.
September 2025	Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century.	The process of setting up a small business:	Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs.	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control.
October 2025	Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth.	The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.	Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management.	The idea of consortium marketing, competitive bidding/tender marketing. negotiation with principal customers.
November 2025	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives.	National, state level and grass-root level financial and nonfinancial institutions in support of small business development.	Revision	Revision
December 2025	Examinations	-	-	-

# Lesson Plan

## Department of Commerce

**Class...B.Com 3<sup>rd</sup> Semester ....Subject.....Business Law .....Session (2025-26) Faculty Name Dr. Satya Prakash...**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	The Indian Contract Act 1872: Contract – meaning and characteristics .	Kinds and essentials of valid contract.
August 2025	Offer and acceptance.	Consideration and contractual capacity.	free consent, legality of objects.	Contract of Indemnity and Guarantee.
September 2025	Contract of Bailment, Contract of Agency.	Consumer Protec Act.	Sale of Goods Act 1930. Contract of sale.	Meaning and difference between sale and agreement to sell.
October 2025	Conditions and warranties.	Transfer of ownership in goods including sale by non-ow Performance of contract of sale.	Unpaid seller- Meaning and other provisions	Rights of an unpaid seller against goods and the buyer.
November 2025	The Foreign Exchange Management Act: Salient features of FEMA.	Revision	Revision	Revision
December 2025	Examinations	-	-	-