

# Lesson Plan

## Department of Commerce

**Class...B.Com <sup>5th</sup> Semester ....Subject.....Accounting for Management.....Session.....2025-26.....Faculty Name.....Ms Meenu Rani...**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Management Accounting Nature and Scope of Management Accounting: Meaning, functions, Scope of.	The Management Accountant, The Controller, The Treasurer, Management Accounting Principles,
August 2025	Management Accounting, Management Accounting Vs Financial Accounting Vs. Cost-Accounting,	Utility of Management Accounting, Limitations of Management Accounting,	Tools of Management Accounting	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements,
September 2025	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.	Ratio Analysis: meaning of ratios, classification of ratios, profitability ratios,	balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.	Cash Flow Statement: Meaning, objectives,.
October 2025	Cash Flow Statement: introduction of objectives	limitations and accounting procedure;of cash flow statement	Financial planning through cash flow statement	Capital Budgeting: Meaning, nature, need, importance, appraisal methods, capital rationing.
November 2025	Capital Budgeting: nature, need,.	Capital Budgeting:, importance, appraisal methods, capital rationing.	Capital Budgeting:, appraisal methods, capital rationing.	Revision
December 2025	Examinations	-	-	-

# Lesson Plan

## Department of Commerce

**Class...B.Com 5<sup>th</sup>.....Subject... International trade.....Session.....2025-26.....Faculty Name.....Ms Meenu Rani...**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	International Business: An overview; Domestic business, International Business;	Major risks and challenges of International Business;
August 2025	International Business Environment-Components	Determinants; Stages of internationalisation of business; International business approaches	, Concept of globalisation.	Modes of entering into International Business;
September 2025	International business rules. Regulation and problems	Nature of Multinational enterprise and International direct investment	; Foreign exchange; Determination of exchange rate;.	Balance of payments
October 2025	Theories of International Trade: Absolute advantage theory; Comparative advantag  theory, Factor proportions theory; product life cycle theory of trade;	; Government influence trade; rationale for government intervention, instruments of trade control	role of WTO, IMF	a World Bank in International trade
November 2025	Assessing international markets; designing products for foreign markets; branding decis	International promotion policy, international pricing; international logistics and distribution	Revision	Revision - Test
December 2025	Examinations	-	-	-

## Lesson Plan

### Department of Commerce

**Class...B.Com 3<sup>rd</sup> Semester ....Subject...Business Policy &Strategy ..... Session.....2025-26...Faculty Name...Ms Meenu Rani**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Admission	Business policy as a field of study; nature and objectives of business policy;
August 2025	strategic management process, vision and mission,	establishment of organizational direction, corporate strategy and	strategic activation; strategic business units.	Top management constituents board of directors
September 2025	, sub-committees, chief executive officer,	Task of manager in corporate governance	, responsibilities and skills of top management; corporate governance.	Formation of strategy: nature of company's environment and its analysis:
October 2025	SWOT analysis; evaluating multinational environment; identifying corporate competence and resources;;	principles and rules of corporate strategy	strategic excellence positions	Strategic analysis and choice; BCG matrix; GE-Cell Nine matrix; stop light strategic model; directional policy matrix model
November 2025	; grand strategy selection matrix; model of grand strategy dusters;	behavioural considerations affecting strategic choice; contingency approach to strategic choice	revision	Revision
December 2025	Examinations	-	-	-

--	--	--	--	--

## Lesson Plan

### Department of Commerce

**Class...B.Com 5<sup>th</sup> Semester ....Subject...Cyber securities and Artificial Intelligence in Commerce..Session.....2025-26...Faculty Name.....Ms Meenu Rani...**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Admission	Overview of Cyber security: Concept of Cyber Security, Significance and its Fundamentals. Cyber Security Techniques:
August 2025	Cryptography, Encryption, Firewalls, Passwords, Privacy, Digital Signatures. Issues and Challenges in Cyber Security.	Regulations: Cyber Security Policies, Major Regulating Bodies, Compliance	Requirements and Recent Government Initiatives in India.	Overview of Cyber Crime: 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), Financial Frauds and Social Engineering

September 2025	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.	Cyber Laws: Overview of IT Act 2000, Important Provisions, Reporting Cyber Crime, Investigation Techniques, Remedial Measures.	Social Media Overview and Security: Introduction to Social Networks/Media, Types of Social Media, Platforms of Social Media,
October 2025	Trends in Social Media (Deep Fakes, Sock puppets),	Social Media Monitoring and Privacy: Hashtags, viral content, social media marketing, Managing Social Media Privacy & Security settings	, Flagging and reporting of inappropriate content, Legal aspects of posting inappropriate content	Need and Significance of AI, Challenges and Opportunities of AI, AI in Commerce Intelligence vs. Ethics and Morality.
November 2025	, AI in Cyber Security, ChatBots and Virtual Assistants: Boon or Bane, Artificial	Overview of Artificial Intelligence (AI): Meaning and Definition of AI, Emergence of AI in Modern IT world,	Revision	Revision
December 2025	Examinations	-	-	-

# Lesson Plan

## Department of Commerce

**Class-B.Com 1st Sem. Subject- Business Communication- Session (2025-26)...Faculty Name- Ms Meenu Rani**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Admission	Business Communication: Meaning and Process of Business Communication
August 2025	, Importance of effective Communication,	Types of Business Communication, Barriers to Communication,	. Essentials of an Effective Communication System.	Communication Skills: Reading skills,
September 2025	listening skills, note making,	persuasive speaking. Body language,	Gestures.	Business Email Writing: Process of writing Email,
October 2025	Writing Style and Skills,	Email Etiquette	Email Samples and writing email	Points to be considered before writing business letters
November 2025	Business Letter Writing samples discussion	Types of Business Letters, Business letter Format and Samples.	Revision	Revision
December 2025	Examinations	-	-	-

## Lesson Plan

### Department of Commerce

**Class...B.Com 1<sup>st</sup> Semester ....Subject.....Business Statistics.....Session (2025-26) Faculty Name Ms Meenu Rani...**

Month	Week 1	Week 2	Week 3	Week 4
July 2025	Admission	Admission	Admission	Statistics: Meaning, Definition, Needs & Objectives
August 2025	Collection of data types, methods,	classification and tabulation of data	, graphic diagrammatic presentation.	Measurement of Central Tendency and Variation -.
September 2025	Measurement of Central Tendency and Variation practical problems	Mathematical and fractional averages.	Measures of absolute and relative variations	Moments, skewness and kurtosis (with Sheppard's corrections),
October 2025	Moments, skewness and kurtosis (with Sheppard's corrections), practical problems	. Index Numbers. Introduction, importance, uses	Index Numbers. Practical problems and solutions	Probability and Expected Value: Meaning and Schools of thoughts, Importance of the
November 2025	Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and	Bayes' Theorem. Mathematical Expectations. Numerical of Probability.	Revision	Revision

December 2025	Examinations	-	-	-
---------------	--------------	---	---	---