

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: SHARMILA

Department: COMMERCE

Subject/Course: BUSINESS LAW

Programme: B.Com.1st year A&B Sec

Semester: 1st

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract: An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.	August
2.	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price: Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	September
3.	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner, Limited Liability Partnership Act. 2008: concepts, characteristics of LLP; Incorporation of LLP, LLP agreement, Extent & limitations of liabilities of LLP and partners.(Test and Assignment)	October
4.	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing: Dishonor and discharge of negotiable instruments.	November
5.	Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences. Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: SHARMILA

Department: COMMERCE

Subject/Course: PRINCIPAL AND PRACTICE OF MANAGEMENT

Programme: B.COM 1st year B sec

Semester: 1st SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Introduction to Management: characteristics and significance. process and functions of management; Management: as science, art and profession: Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.	August
2.	Planning: process and importance; Types of plans: Policy. programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	September
3	Staffing: Importance, scope and modes of staffing: Delegation: Advantages, barriers to delegation, guidelines for effective delegation; (Test and Assignment)	October
4.	Decentralization and Centralization: Advantages and disadvantages: Factors influencing decentralization; Directing: Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	November
4	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles: Approaches to leadership	December

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2025-26

Odd Semester

(01.08.2025 to 01.12.2025)

Name of the Teacher: Bhupender

Department: Commerce

Subject/Course: Principles and Practice of Management

Programme: B.Com

Semester: 1st

Sec. A&C

Unit	Name of Topic/Contents	Tentative Dates/ Days/Month
1	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.	Aug/Sep
2	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	Oct Class Test and Assignment
3	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites	Nov
4	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	Dec Revision...

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2025-26

Odd Semester

(01.08.2025 to 01.12.2025)

Name of the Teacher: Bhupender

Department: Commerce

Subject/Course: Personnel Management

Programme: BBA

Semester: 3rd

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/ Days/Month</i>
1	Personnel Management: Concept, Nature, Scope and Significance of Personnel Function in Modern Organization, Evaluation and Philosophy of Management of Human Resource, Dimensions of Human Resource, Management Policies, Present Status of Human Resource Management In India.	<i>Aug/Sep</i>
2	Planning and Staffing Policy: Job Evaluation, Job Analysis, Job Description, Manpower Planning	<i>Oct</i> <i>Class Test and Assignment</i>
3&4	<i>Unit-3 :</i> <i>Action Areas: Selection, recruitment, placement, performance appraisal, transfer, Promotion, Demotion and Discharge</i> <i>Unit-4 :</i> Development of Human Resources - HRD Philosophy and Process, Nature, Objectives, Scope of Training, Development and Performance Appraisal.	<i>Nov</i>
5	Compensation: Need for National Wage Policy, Job Evaluation, Wage Structure, Fringe Benefits, Financial and Non-Financial Benefits, Personnel Control Research and Audit	<i>Dec</i> <i>Revision...</i>

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Lt. Pankaj Batra

Department: COMMERCE

Subject/Course: Financial Analysis and Reporting

Programme: M.Com

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Financial reporting: Purpose, users, conceptual framework of reporting; Financial statements: Structure, general purpose of financial statements as per Ind AS, disclosures (mandatory and voluntary), auditor's report, director's report, corporate governance report, other disclosures; Components of financial statements: Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Revenue Recognition (AS-9), Accounting for Fixed Assets [Property, Plant & Equipment (AS-10)], Earning Per Share (AS-20), Accounting for Taxes on Income (AS-22), Accounting for Intangible Assets (AS-26). 12	August
2.	Analysis and interpretation of financial statements: Vertical and horizontal analysis, expanded analysis, financial ratios in annual reports, graphical financial information, use of financial analysis for management, indexed financial statements, return on assets, ratios to predict financial insolvency; Inter firm Comparison: Concept, return ratios, market ratios, solvency ratios, dividend ratios, Z score; Fair value measurement. ASSIGNMENT	September
3	Accounting Standards and IFRS: Concept, nature, objectives, applicability, need and benefits of convergence of Indian accounting standards towards and IFRS; Difference between GAAPs, Accounting Standards & IFRS; Ind AS 101: First time adoption of Ind AS; Ind AS 102: Share based payment; Ind AS 103: Business Combination; Ind AS 110: Consolidated financial statements; Overview of IFRS MID TERM TEST	October
4.	Contemporary Issue in Financial Reporting and Analysis: Evolution of accounting in technological environment; Accounting for ECommerce: Concept, business models-P2P, P2A, Aggregator model, B2C, B2B, Mixed models, revenue recognition, website costs; Value Added Statements: Concept, types of value-added, value-added statement, EBITDA, Interim Reporting. PRACTICAL FILE	November

5,	REVISION	December
----	----------	----------

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Lt. Pankaj Batra

Department: COMMERCE

Subject/Course: Business Research Methods

Programme: M.Com

Semester: Ist SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Business research: Concept, significance, categories-basic, applied; Types of research: Analytical, applied, conceptual, empirical, experimental, casual; Approaches to research: Quantitative, qualitative, longitudinal, cross sectional; Methods vs methodology; Research Problem: Concept, selection, defining research questions, formulation of research problem, framing of research hypothesis, developing research plan.	August
2.	Research process: Concept, steps; Research design: Concept, significance, types – Descriptive, exploratory, conclusive, experimental; Variables: Meaning, need, types; Measurement: Scales of measurement; Likert's scale: Concept, types; Reliability; Validity: concept, types; Literature Review: Concept, process, types-traditional, conceptual, narrative, systematic, critical, Meta- analysis; Citation; Referencing (APA style).	September
3	Sampling: Concept, need, types, characteristics of a good sample; population vs sample; types of errors; Data collection and analysis: Types, tabulation, approaches; Questionnaire, interview, observation, experimentation, survey methods, case study method; Hypothesis Testing: Concept, process, types, t- test, z-test (single, two populations and paired sample); Test of Association: Chi Square test; ANOVA; Multiple Regression Analysis; Factor analysis.	October
4.	Interpretation of data: Concept and techniques; Report writing: Significance, types of reports, Layout of a good report, Precautions in report writing; Writing a research proposal: Purpose, nature, evaluation, content, format, considerations, presentation; Research ethics: concept; need, principles, ethical issues in research.	November

5	Applications of questionnaire analysis, hypothesis testing: T-test, Z-test, chi square test, ANOVA (one factor and two factors) using statistical softwares, report writing.	December
---	--	----------

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: MEENA

Department: COMMERCE

Subject/Course: FINANCIAL Accounting Programme: B.Com. FIRST Year A,B,C SEC

Semester: 1ST SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Financial accounting: Concept, objectives & scope; Accounting as an information system: Accounting principles: Concepts and Contact Hour conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	August
2.	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	September
3.	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss: Valuation of unsold stock. (Test and Assignment)	October
4.	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment.	November
5.	Suggested Evaluation Methods Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: RENU

Department: COMMERCE

Subject/Course: COMMUNICATION IN PERSONAL LIFE

Programme: SEC

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	The Concept of Communication Models of Communication: Linear Interactive/Transactional/Shannon And Weaver (To be discussed, but not to be assessed) Meaning and Definition of Communication Process of Communication Traditional Model of Communication ie. SMCR (Sender, Medium, Channel, Receiver) Need of Communication Feedback Emergence of Communication as a Key Concept in the Corporate and Global World	August
2.	Impact of Technology Enabled Communication Types: Internet. Blogs, E-mail, Moodle. Social Media Facebook. Twitter and What's App Advantages & Disadvantages	September
3.	Theory of Business Letter: Writing Principles of Effective Letter Writing - 'You' Attitude, Jargon, Four C's of Communication Correctness, Completeness, Conciseness, Courtesy Parts of a Business Letter Full Block Layout of a Business Letter Principles of Effective E-mail Writing(Test and Assignment)	October
4.	Personnel Correspondence: Statement of Purpose Letter of Recommendation Job Application Letter and Résumé Letter of Appointment Letter of Acceptance of Job Offer Letter of Appreciation Letter of Resignation	November
5.	Paragraph Writing Developing an idea, using appropriate linking devices, Cohesion and Coherence, self Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: RENU

Department: COMMERCE

Subject/Course: BANKING AND INSURANCE

Programme: B.COM Second Year

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	August
2.	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system.	September
3	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance. (Test and Assignment)	October
4.	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures;	November
5	Accident and motor insurance: Policy and claims settlement procedures. REVISION	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: RENU

Department: COMMERCE

Subject/Course: BUSINESS ORGANISATION

Programme: MDC

Semester: 1st SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Meaning and Importance of Management: Coordination mechanisms in organisations: Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg): Managerial competencies. Indian Ethos for Management: Value-Oriented Holistic Management Learning Lessons from Bhagavat Gita and Ramayana.	August

2.	Organisational Objective Setting: Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making: Planning vis-à-vis Strategy- meaning and elements of the business firm environment-micro, meso, and macro; Industry structure, Business-level strategic planning.	September
3.	Decentralization and Delegation: Factors affecting organisational design: Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations interface. Test and Assignment	October
4.	Motivation: Meaning, importance and factors affecting motivation; Leadership-meaning importance and factors affecting leadership, leadership styles, and followership.	November
5.	Controlling: Principles of controlling; Measures of controlling and accountability for performance Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: RENU

Department: COMMERCE

Subject/Course: COMPUTER APPLICATION IN MANAGEMENT

Programme: B.B.A 1st

Semester: 1st SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Introduction to Computer. Characteristics of Computers, Evolution of Computers, Basic Components of a Computer, Their Functions, and Inter-relation; Computer Languages; Types of Computer Systems: Personal-Micro, Mini, Mainframe, and Super Computer.	August
2.	Data Storage: Primary Storage, Secondary Storage: Input and Output Devices.	September

3.	Operating System: Introduction to Operating System; Types of Operating Systems; Word Processor: Meaning and Applications Test and Assignment	October
4.	Communication: Concept of Data Communication and Network Topology	November
5.	Basics of MS Office: MS word, MS Excel, MS Powerpoint, Usage and Applications, Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: RENU

Department: COMMERCE

Subject/Course: Fundamental of financial Accounting

Programme: B.B.A 1st

Semester: 1st SEM

Unit Name	Unit Name	Month
1	Basic Accounting: Nature, scope and objectives of accounting; accounting as information system, users of accounting information. Accounting equation; Accounting concepts and conventions, capital and revenue expenditure; Accounting principles, rules of accounting for recording the transactions for different accounts.	August
2	Journal and Ledger: Double Entry System; Journal and recording of entries in journal; Ledger – Posting from	September

	Journal to respective ledger accounts. Preparation of Cash book.	
3	Trial Balance: Need and objectives; Preparation of Trial Balance; Different types of errors in preparation of trial balance and the rectification of errors. Preparation of Bank Reconciliation statement.	October
4	Final Accounts: Preparation of Trading Account and Profit and Loss Account; Receipts and payments account, Preparation of Balance sheet for profit and non-profit organizations	November

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: RENU

Department: COMMERCE

Subject/Course: Corporate Account

Programme: B. Com 2nd

Semester: 3rd SEM

Unit	Topics	Month
1	Issue of shares: Concept; types; process and procedure (including insider trading); Transfer of shares; DEMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on	August

	shares; Redemption of Preference shares	
2	Profit prior to incorporation: Concept; procedure of ascertaining profit prior to incorporation; basis of allocation of expenses and incomes; Underwriting of shares: Concept; features; benefits; parties; types and accounting treatment.	September
3	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	October
4	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	November

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: USHA

Department: COMMERCE

Subject/Course: COMMUNICATION IN PERSONAL LIFE

Programme: SEC

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	The Concept of Communication Models of Communication: Linear Interactive/Transactional/Shannon And Weaver (To be discussed, but not to be assessed) Meaning and Definition of Communication Process of Communication Traditional Model of Communication ie. SMCR (Sender, Medium, Channel, Receiver) Need of Communication Feedback Emergence of Communication as a Key Concept in the Corporate and Global World	August
2.	Impact of Technology Enabled Communication Types: Internet. Blogs, E-mail, Moodle. Social Media Facebook. Twitter and What's App Advantages & Disadvantages	September
3.	Theory of Business Letter: Writing Principles of Effective Letter Writing - 'You' Attitude, Jargon, Four C's of Communication Correctness, Completeness, Conciseness, Courtesy Parts of a Business Letter Full Block Layout of a Business Letter Principles of Effective E-mail Writing (Test and Assignment)	October
4.	Personnel Correspondence: Statement of Purpose Letter of Recommendation Job Application Letter and Résumé Letter of Appointment Letter of Acceptance of Job Offer Letter of Appreciation Letter of Resignation	November
5.	Paragraph Writing Developing an idea, using appropriate linking devices, Cohesion and Coherence, self Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: USHA

Department: COMMERCE

Subject/Course: BANKING AND INSURANCE

Programme: B.COM Second Year

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	August
2.	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system.	September
3	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance. (Test and Assignment)	October
4.	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures;	November
5	Accident and motor insurance: Policy and claims settlement procedures. REVISION	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: USHA

Department: COMMERCE

Subject/Course: BUSINESS ORGANISATION

Programme: MDC

Semester: 1st SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
------	------------------------	----------------------

1.	Meaning and Importance of Management: Coordination mechanisms in organisations: Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg): Managerial competencies. Indian Ethos for Management: Value-Oriented Holistic Management Learning Lessons from Bhagavat Gita and Ramayana.	August
2.	Organisational Objective Setting: Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making: Planning vis-à-vis Strategy- meaning and elements of the business firm environment-micro, meso, and macro; Industry structure, Business-level strategic planning.	September
3.	Decentralization and Delegation: Factors affecting organisational design: Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations interface. Test and Assignment	October
4.	Motivation: Meaning, importance and factors affecting motivation; Leadership-meaning importance and factors affecting leadership, leadership styles, and followership.	November
5.	Controlling: Principles of controlling; Measures of controlling and accountability for performance Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: USHA

Department: COMMERCE

Subject/Course: COMPUTER APPLICATION IN MANAGEMENT

Programme: B.B.A 1st

Semester: 1st SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
------	------------------------	----------------------

1.	Introduction to Computer. Characteristics of Computers, Evolution of Computers, Basic Components of a Computer, Their Functions, and Inter-relation; Computer Languages; Types of Computer Systems: Personal-Micro, Mini, Mainframe, and Super Computer.	August
2.	Data Storage: Primary Storage, Secondary Storage: Input and Output Devices.	September
3.	Operating System: Introduction to Operating System; Types of Operating Systems; Word Processor: Meaning and Applications Test and Assignment	October
4.	Communication: Concept of Data Communication and Network Topology	November
5.	Basics of MS Office: MS word, MS Excel, MS Powerpoint, Usage and Applications, Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: LAABH SINGH

Department: COMMERCE

Subject/Course: HUMAN RESOURCE DEVELOPMENT Programme: M.COM FINAL Year

Semester: 3RD SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Human resource development: Concept and evolution, relationship between HRD and HRM; HRD process and framework: Assessing HRD needs, designing training and development programme, implementation of programme and evaluation; Strategic interventions in HRD, HRD functions, role and competencies of HRD professionals, emerging trends and challenges in HRD.	August
2.	HRD activities: Employee development activities, leadership development, action learning, assessment and development centers;	September
3.	HRD culture and climate, elements of HRD climate; Determinant needs and role of trade unions; Employee socialization and orientation: Concept, categories and content of learning in socialization, realistic job review, career management and development; HRD audit.(Test and Assignment)	October
4.	Knowledge management: Concept, process, tools and barriers to knowledge management; Learning and HRD: Concept, principles, process and theories of learning, learning styles and strategies; Role analysis, simulations, T-Groups and transactional analysis.	November
5.	HRD in organizations: Organizational health and organizational climate; Management development; Employee counselling and wellness services, assessing the impact of HRD programs and applications, organizational strategies based on human resources.Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: LAABH SINGH

Department: COMMERCE

Subject/Course: RETAILING

Programme: M.COM(P)

Semester: 1ST SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	HRD in organizations: Organizational health and organizational climate; Management development; Employee counselling and wellness services, assessing the impact of HRD programs and applications, organizational strategies based on human resources.	August
2.	Retailer and wholesaler, Physical distribution of goods, Transportation Warehousing: Inventory control Order Processing. Marketing Channels: Definition & Importance, Functions of Marketing Channels Intensive, Selective & Exclusive distribution strategies, Decisions in Channel Management Wholesaling: Concept, Importance, Functions-Wholesaler Marketing Decisions-Trends in Wholesaling	September
3	Types of Retailing: Stores classified by owners, Stores classified by merchandising categories; Wheel of retailing: Traditional retail formats vs. modern retail formats in India; Store and non-store based formats, Cash and carry business Meaning, nature and scope, Retailing models Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle, Co-operation and conflict with other retailers.(Test and Assignment)	October
4.	Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Retail planning importance and process;	November
5	Developing retailing strategies, An overview of online Retailing REVISION	December

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2025-26

Name of the Teacher: MUNISH KUMAR

Department: COMMERCE

Subject/Course: Indian Business Environment

Programme: M.Com. Prev.Year

Semester: Ist SEM

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/Days</i>
<i>1.</i>	<i>Business Environment: Concept, nature, importance & types of Environments; Changing dimensions pf business environment; Interaction matrix of different environmental factors; Organisational and Environmental scanning; Concept, objectives, process and techniques; Economic planning in India: Success and failure.</i>	<i>August/September</i>
<i>2.</i>	<i>Economic System: Salient feature of Indian economy; Liberalization; Privatization; Globalization; Disinvestment in public sector units; NITI Ayog-concept, significance, objectives and machinery; Business ethics; Corporate governance; Social responsibility of business; Social Audit. Class Test &Presentation by Students</i>	<i>September/October</i>
<i>3.</i>	<i>Fiscal Policy: Monetary policy; Industrial policy; Industrial licensing policy; EXIM policy; Industrial Sickness; Development and protection of small-scale industry; Technology transfer. Presentation by students.</i>	<i>November</i>
<i>4.</i>	<i>The Environmental (Protection) Act; Consumer protection Act; Competition Act; FEMA; Intellectual Property Law in India. Presentation by Students</i>	<i>December</i>

TENTATIVE LESSON PLAN (SEMESTERS)

SESSION: 2025-26

Name of the Teacher: MUNISH KUMAR

Department: COMMERCE

Subject/Course: Rural and Agricultural Marketing

Programme: M.Com. Final Year

Semester: 3rd SEM

<i>Unit</i>	<i>Name of Topic/Contents</i>	<i>Tentative Dates/Days</i>
<i>1.</i>	<i>Rura market Nature & Characteristics; Difference between rural & non-rural markets; Potential and size of rural markets in India; Understanding rural consumers: Socio-economic profile, demographic and lifestyle of rural consumers.</i>	<i>August</i>
<i>2.</i>	<i>Marketing Mix for rural markets; Product development for rural markets; Pricing strategies and methods; Promotion and media decisions for rural markets; Role of opinion leaders in rural markets; Marketing channels for rural markets. Class Test.</i>	<i>September</i>
<i>3.</i>	<i>Consumer behaviour of rural markets; Need identification, sources of information, evaluation of alternatives, purchase decisions; Marketing of consumer durables and non-durables product in rural markets; Online marketing in rural markets.</i>	<i>October</i>
<i>4.</i>	<i>Agricultural marketing: Concept and characteristics; Classification of agricultural markets; Pricing methods of agricultural produce; Institutional framework for agricultural marketing: Agriculture produces market committee, marketing boards, cooperatives, etc: Agricultural marketing laws. Presentation by students.</i>	<i>November/December</i>

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Ms. Yashwanti

Department: COMMERCE

Subject/Course: ORGANISATIONAL BEHAVIOUR

Programme: M.Com 1st Semester

Semester: Odd

Unit / S.No	Name of Topic/Contents	Tentative Dates / Days/Months
1	Introduction to Organisational Behaviour – Concept, Nature and Scope of OB; Importance of OB in business; Evolution of OB; Challenges and Opportunities. Foundations of Individual Behaviour – Personality, Perception, Attitudes, Values, Learning, Motivation (Maslow, Herzberg).	August
2	Group Behaviour & Teamwork – Nature of Groups, Types of Groups, Group Dynamics, Group Decision Making; Teamwork – Characteristics of Effective Teams, Team Roles, Team Building.	September
3	Leadership & Power – Concept, Theories of Leadership (Trait, Behavioural, Contingency); Power and Politics in Organization. Communication – Types, Process, Barriers, Improving Communication Effectiveness. Assignment and Unit Test .	October
4	Organisational Culture and Change – Meaning, Elements, Development and Sustaining of Culture; Organizational Change – Types, Process, Resistance to Change, Overcoming Resistance, Organizational Development. Stress Management & Conflict – Causes, Types, Stress Management Techniques, Conflict Management.	November
5	Revision & Case Studies – Practical case discussions, recap of all units, preparation for exams.	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Ms. Yashwanti

Department: COMMERCE

Subject/Course: STRATEGIC MANAGEMENT

Programme: M.Com 1st Semester

Semester: Odd

Unit / S.No	Name of Topic/Contents	Tentative Dates / Days/Months
1	Strategy – Concept, characteristics, importance and levels; Strategic decision making – concept, significance and approaches; Strategic management process; Developing strategic vision, mission and objectives.	August
2	Strategy formulation – Environmental appraisal (concept & components, external and internal environment analysis); Organizational appraisal – dynamics, methods and techniques; Porter’s generic strategies.	September
3	Strategy alternatives – Stability, expansion, retrenchment and combination strategies; Variations in strategy (internal/external, related/unrelated, horizontal/vertical); Competitive business strategies – cost leadership, focus and differentiation; International strategies; Strategic choice – process, models, managerial factors. Assignment and Unit Test .	October
4	Strategy implementation – Challenges of change, organizational learning; Strategy and structural decisions; Behavioural issues in implementation; Operational decisions in implementation.	November
5	Strategic evaluation and control – Need, process and techniques; Strategic issues in technological era; Strategic management for new entrepreneurial ventures.	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Ms. Yashwanti
Department: COMMERCE
Subject/Course: SUSTAINABLE DEVELOPMENT
Programme: M.Com 3rd Semester
Semester: Odd

Unit / S.no/	Name of Topic/Contents	Tentative Dates / Days/Months
1	Sustainability and Development Challenges – Definition, Environmental, Economical and Social dimensions; Defining Development; Millennium Development Goals; Syndromes of Global Change: Utilization, Development, and Sink Syndromes.	August
2	Principles and Framework – History and emergence of Sustainable Development, Our Common Future, Stockholm to Rio+20, Rio Principles, Precautionary Principle, Polluter Pays Principle, Role of Civil Society, Business and Government.	September
3	Sustainable Livelihood – Inequities, Quality of Life, Poverty, Population and Pollution; Combating Poverty; Millennium Development Goals – Indicators, Targets, Status and intervention areas; Demographic dynamics; Strategies to end poverty and hunger; Sustainable Livelihood Framework – role of NGOs, Local Authorities and Industry. Assignment and Unit Test .	October
4	Sustainable Socio-Economic Systems – Protecting and promoting human health, Investing in Natural Capital (Agriculture, Forests, Fisheries), Food security, Water and Sanitation, Biodiversity Conservation, Ecosystem integrity, Ecotourism, Urbanization and Sustainable Cities.	November

5	Sustainable Habitats – Green Buildings, Sustainable Transportation, Sustainable Consumption and Production, Mining, Sustainable Energy; Climate Change – Mitigation and Adaptation; Safeguarding Marine Resources; Financial Resources and Mechanisms.	December
---	--	----------

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Priti

Department: COMMERCE

Subject/Course: BUSINESS LAW

Programme: B.Com.1st year C Sec

Semester: 1st

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract: An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.	August
2.	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price: Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	September
3.	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner, Limited Liability Partnership Act. 2008: concepts, characteristics of LLP; Incorporation of LLP, LLP agreement, Extent & limitations of liabilities of LLP and partners.(Test and Assignment)	October
4.	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing: Dishonor and discharge of negotiable instruments.	November
5.	Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences. Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Priti

Department: COMMERCE

Subject/Course: BUSINESS ECONOMICS

Programme:

B.BA 2ND year

Semester: 3rd SEMESTER

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Law of Demand, elasticity of demand, markup pricing, market failure, public goods etc Also known as individual economics, it helps the students understand the basic economics nature of an individual and basic microeconomic concepts	August
2.	Fiscal policy operations, monetary policy operations and effects, aspects of the balance of payment effect of macroeconomic planning in the business world	September
3	Defining welfare changes, valuing environmental goods, the economics of biodiversity	October
4.	Advanced Econometrics Time Series and Business Forecasting Game Theory and Application Marketing Research Urban Transport Economics Corporate Finance	November
5	Energy Economics Agriculture Economics Financial Risk Management Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Priti

Department: COMMERCE

Subject/Course: MDC (LEADERSHIP)

Programme: Commerce. 2nd year

Semester: 3rd

Unit	Name of Topic/Contents	Tentative Dates/Days
------	------------------------	----------------------

1.	Leadership styles are the distinct behaviors, methods, and approaches a leader uses to direct, motivate, and manage their teams.	August
2.	autocratic, democratic, laissez-faire, transformational, transactional, servant, and coaching styles	September
3.	Impact on Team Dynamics: A leader's style directly influences team morale, engagement, and productivity. Adapting to Situations: Effective leadership often involves understanding when to apply different styles to best meet the challenges and needs of the situation and the team.	October
4.	<ul style="list-style-type: none"> ● Impact on Team Dynamics: ● Adapting to Situations 	November
5.	Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Priti

Department: COMMERCE

Subject/Course: COMPUTER ADDED ACCOUNTANCY

Programme: [B.COM](#) 2ND Year

Semester: 3rd SEMESTER

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	basics, the difference between manual and computerized accounting,	August

2.	specific accounting software (like Tally), company creation and configuration, ledger and group creation	September
3	voucher entry, inventory management, and the generation of financial reports such as the Balance Sheet and Profit and Loss Account.	October
4.	Practicises	November
5	Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Dr. Jyoti Ladwal

Department: COMMERCE

Subject/Course: Management Concepts and Principles

Programme: B.B.A. 1st year

Semester: 1st SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Introduction to Management: characteristics and significance. process and functions of management; Management: as science, art and profession: Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.	August
2.	Planning: process and importance; Types of plans: Policy. programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	September
3	Staffing: Importance, scope and modes of staffing: Delegation: Advantages, barriers to delegation, guidelines for effective delegation; (Test and Assignment)	October
4.	Decentralization and Centralization: Advantages and disadvantages: Factors influencing decentralization; Directing: Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	November
4	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles: Approaches to leadership	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Dr. Jyoti Ladwal

Department: COMMERCE

Subject/Course: Consumer Behaviour

Programme: M.Com. Final

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Concept of consumer; Consumer behaviour: Concept, types, theory and applications; Consumer buying roles; Types of Indian consumers, changing roles of Indian consumers; Consumer buying process: Extensive, Limited and routine problem-solving behaviours.	August
2.	Internal determinants of consumer behaviour: Needs, motivation and involvement, Information processing; Consumer perception; Learning; Attitude and attitude change; Personality; Psychographics; Values and lifestyle.	September
3	External determinants of buying behaviour: Family, reference group and social class; Influence of culture; Sub-cultural aspects of consumer behaviour; Opinion leadership: Process, measurement, profile; Word of Mouth (WOM).	October
4.	Four views of consumer: Economic man, passive man, cognitive man, emotional man; Models of buyer behaviour; Diffusion of innovations and adaptation process; Consumer research: Concept, importance, scope and methods.	November
4	Revision & Tests	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Dr. Jyoti Ladwal

Department: COMMERCE

Subject/Course: Financial Institutions and Markets

Programme: M.Com. Final

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Financial system: Concept, nature and role; Financial system and financial markets; Banking and non-banking financial institutions; Consolidation & competition among financial institutions; Financial conglomerates; Financial system and economic development; Indian financial system – an overview.	August
2.	Financial markets: Organization, economic role, instruments & regulation of money market; Capital Market: Primary and secondary markets and their organization; Government securities market; Recent developments in Indian capital and money market; Role of SEBI – an overview.	September
3	Financial institutions: Commercial banks – concept, classification, asset liability management, non-performing assets (NPAs); Financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance – Life and non-life insurance companies in India (public and private); Non-banking financial companies (NBFCs): Role and types; Private equity, venture capital and hedge funds; Development banks: Concept, objectives and functions, Operational and promotional activities of development banks (IFCI, ICICI, IDBI, IRBI, SIDBI, SBI, state financial institutions).	October
4.	Merchant Banking: Concept, functions, growth and future of merchant banking in India; Government policy on merchant banking services; SEBI guidelines; Leasing and hire purchase, venture capital finance, factoring services, credit rating; Mutual funds: Concept, performance appraisal and regulation of mutual funds; Types of mutual fund schemes (open-ended vs close-ended, equity, debt, hybrid schemes, exchange traded funds – ETFs); Designing and marketing of mutual funds schemes; Mutual fund schemes in India: recent developments.	November
4	Revision & Tests	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: SUSHILA DEVI

Department: COMMERCE

Subject/Course: : CORPORATE SECRETARIAL Programme: B.Com. Final Year

Semester: 5th SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Company Directors Appointment, Duties, Role, Directors Report, Director Identification Number (DIN). Types of Directors, Role of CEO, Non- Executive Directors, Independent Director Auditor-Appointment, Duties, Rights & Powers, Audit report.	August
2.	Secretarial Duties Before, During and after company meeting Types of Company meeting. Statutory meeting Annual General Meeting. Extra-Ordinary Meeting, meeting of boards of directors; Meeting Procedures: Notices, agenda, Chairman, Quorum& Proxy Class Meetings, Creditors' Meetings, Preparation of Notices and Agenda Papers; Procedure for Passing of Resolutions by Postal Ballot; Voting through Electronic Means; Conducting a Poll and Adjournment of a Meeting	September
3.	Company Reports: Various types of reports, Secretarial Duties with regard to payment of dividend, Interest, Charges & penalties. Winding up of a Company Secretarial role in winding up Procedure, & Statutory Provisions, (Test and Assignment)	October
4.	Dematerialisation Need and Importance, Secretarial Duties, Procedures, Participants, Concept, Advantages & Disadvantages, Bombay Stock Exchange Online Trading (BOLT), BOSS.	November
5.	Listing of securities Procedure, Advantages, Secretarial Duties, Scrips Types, Online securities Trading Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: SUSHILA DEVI

Department: COMMERCE

Subject/Course; INDUSTRIAL CORPORATE LAW

Programme: B.COM FINAL

Semester: 5TH SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Labour Laws: History, need, purpose, classification of Labour Laws in India, Regulatory framework, fundamental rights and industrial relations, Article 14: Equality before Law, Article 16: Equality of Opportunity in public employment. Article 19(1)(c): Right to association & union, Article 23 & 24: Right against exploitation, equal pay for equal work; Social security provisions; New labour codes: Need, objectives, features, proposals, code on wages 2019, code on social security 2020, industrial relation code 2020.	August
2.	Labour Welfare & Law of Industrial Relations: The Factories Act, 1948: Approval, licensing and registration, health, safety and welfare measures of employees, provisions regarding employment of adults, women and children in factories: The Contract Labour (Regulation and Abolition) Act, 1970; The Industrial Disputes Act, 1947: Definitions, authorities, procedure to settle disputes; Trade Union Act: Provisions, authorities, registration, amalgamation and dissolution.	September
3	methods of computing and fixing wages; The Minimum Wages Act, 1948; Payment of Bonus Act, 1965: Definition of accounting year, allocable surplus, available surplus, eligibility and disqualification of bonus, computation of bonus, power of inspectors, penalties and offences. (Test and Assignment)	October
4.	Laws of Social Security: The Employees' State Insurance Act, 1948; The Employees Provident Fund Act 1952: Definitions, pension scheme, superannuation, employee pension fund scheme, employee deposit linked insurance scheme, determination and recovery of money due from employer, penalties: The Gratuity Act, 1972: Objectives, coverage, employer's obligations, benefits, Overview of Shram Suvidha portal; ESIC portal: EPFO portal.	November
4	Suggested Evaluation Methods REVISION	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Sonu

Department: COMMERCE

Subject/Course: : Income Tax-1

Programme: B.Com. 2nd Year

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.	August
2.	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	September
3.	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	October
4.	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	November
5.	Revision	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Sonu

Department: COMMERCE

Subject/Course; Fundamental of Finance Management

Programme: BBA 3rd Sem

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Introduction to Financial Management: Introduction, Meaning, Definition and types of finance, Scope and objectives of Financial Management, Profit Maximization and wealth Maximization, area of finance, finance within an organization, finance vs economics vs accounting.	August
2.	Time value of money: Introduction, need of time value of money, future value-of a single cash flow, annuity, sinking fund, Present value-single cash flow and annuity, perpetuity, uneven cash flows, growing annuity, growing perpetuity, value of an annuity due.	September
3	Financial Planning and Strategy: Introduction, Strategic Decision making and planning, Interface between Financial planning and strategic management, financial forecasting, basics of capital budgeting, capital budgeting decisions Payback period, Accounting Rate of Return and Net Present Value	October
4.	Sources of Financing: Introduction, Role of Financial Markets, Financial Markets: Segments, Product and Services, Long Term Source of finance-Equity, Domestic Capital Markets, Global Depository Receipts, Exist Options, Long Term Source of Finance, internal finance and loan financing	November
4	Working Capital Management: Introduction, Meaning of Working Capital, concept of working capital, nature of working capital, planning of working capital, principles of working capital management, factors affecting working capital management, working capital and operating cycle, net working capital and gross working capital. RIVISION	December

TENTATIVE LESSON PLAN

SESSION: 2025-26

Name of the Teacher: Sonu

Department: COMMERCE

Subject/Course; Finance Management

Programme: M.Com 1st Sem

Semester: 3rd SEM

Unit	Name of Topic/Contents	Tentative Dates/Days
1.	Introduction to Financial Management: Introduction, Meaning, Definition and types of finance, Scope and objectives of Financial Management, Profit Maximization and wealth Maximization, area of finance, finance within an organization, finance vs economics vs accounting. Time value of money.	August
2.	Financial forecasting; Concept, benefits and techniques; Sources of finance; Financial planning: Need, importance, process and drafting a financial plan; Cost of Capital: Concept, Significance, computation of cost of capital- simple and weighted; Recent developments in financial management.	September
3	Capital structure: Concept, determinants and theories; Capital Budgeting Decisions: Nature, importance, factors influencing capital expenditure decisions, Evaluation criteria and risk analysis; Capital rationing.	October
4.	Working Capital Management and Control: Need, types & determinants, assessment of working capital requirements; Management of cash; Marketable securities; Receivables; Dividend decisions: Concept, types of dividend, dividend policies, determinants of dividend decisions, theories of dividend, dividend practices in India.	November
4	RIVISION	December