

Session 2025-26

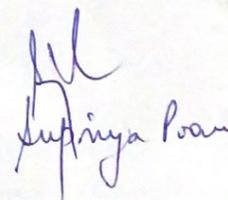
Lesson Plan

Class/Sem.: B.Com 1 Year

Subject: ADVANCE ACCOUNTING

Name of The Teacher: Supriya Poonia

Jan.2026 1 st week	Introduction to advance accounting
2 nd week	Meaning and nature of partnership deed
3 rd week	Capital account
4 th week	DOUBT SESSION AND REVISION
Feb.2026 1 st week	Fixed capital account and fluctuating capital account
2 nd week	Profit and loss appropriation account
3 rd week	Change in profit sharing ratio
4 th week	Interest on capital and drawing
March.2026 1 st week	Admission of partner and sacrificing ratio
2 nd week	Goodwill and valuation of goodwill
3 rd week	Retirement and death of partner
4 th week	Test & Doubt session
April.2026 1 st week	Revaluation account
2 nd week	Consignment account
3 rd week	Dissolution of partnership and partnership firm
4 th week	Meaning. Features and accounting treatment
May.2026 1 st week onward	Valuation of losses and stock Test, revision and doubt session


Supriya Poonia

Session 2025-26

Lesson Plan

Class/Sem.: B.Com 1 Year/BA 1st year

Subject: Basics of digital marketing

Name of The Teacher: Supriya Poonia

Jan.2026 1 st week	Evolution of Digital marketing in India
2 nd week	Recent trends in digital marketing
3 rd week	Digital and traditional markets compared
4 th week	DOUBT SESSION AND REVISION
Feb.2026 1 st week	Scope of digital marketing
2 nd week	Digital marketing tools
3 rd week	Search engine optimisation
4 th week	Website hosting
March.2026 1 st week	Status of digital marketing in Indian Organisations
2 nd week	Global aspects of Digital marketing
3 rd week	Basics of keyword research: An introduction
4 th week	Test & Doubt session
April.2026 1 st week	On page S.E.O and off page S.E.O
2 nd week	Basics of search engine marketing
3 rd week	Differentiating S.E.M and S.E.O
4 th week	Importance of S.E.M
May.2026 1 st week onward	Ethical and legal issues in Digital marketing
4 th week	Test & revision

Supriya Poonia

Session 2025-26

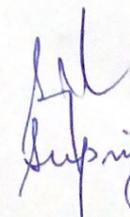
Lesson Plan

Class/Sem.: B.Com 2nd Year/4th Sem.

Subject: Company Law

Name of The Teacher: Supriya Poonia

Jan.2026 1 st week	Historical development of company law in India
2 nd week	Company meaning and characteristics
3 rd week	Nature of company and its types
4 th week	Private company
Feb.2026 1 st week	Formation, Promotion and incorporation of a company
2 nd week	Memorandum of association
3 rd week	Articles of Association
4 th week	Test, revision and doubt sessions
March.2026 1 st week	Prospectus of company
2 nd week	Members and shareholders of company
3 rd week	Meetings and resolution of company
4 th week	Procedures/requisites of valid meeting Test & Assignment
April.2026 1 st week	Directors: Appointment and removal
2 nd week	Inspection and investigation
3 rd week	Compromise , arrangement and amalgamation
4 th week	Prevention of oppression and mismanagement
May.2026 1 st week onward	Winding up of the company , Revision, Test and assignment


Supriya Poonia

Session 2025-26

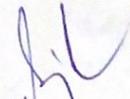
Lesson Plan

Class/Sem.: B.Com 3rd Year/6th Sem.

Subject: Investment Management

Name of The Teacher: Supriya Poonia

Jan.2026	Basics of investment- Intoduction
1 st week	
2 nd week	Risk and return
3 rd week	Investment avenues
4 th week	Financial markets and financial instruments
Feb.2026	New issue market: Primary market
1 st week	
2 nd week	Secondary market
3 rd week	Stock exchanges
4 th week	Listing/Delisting of securities
March.2026	Fundamental analysis
1 st week	
2 nd week	Industry analysis
3 rd week	Bargaining power
4 th week	Test & Doubt session
April.2026	Return measurement
1 st week	
2 nd week	Money market
3 rd week	Instruments of money market
4 th week	Company analysis
May.2026 1 st week onward	SCREEN BASED TRADING
4 th week	Test & revision


Supriya Poonia

Govt. College Nalwa
Lesson Plan

Unit wise lesson plan for the Even Semester, 2025-26

Teacher: **Anil Kumar**
Subject: **Income Tax - II**

Class: **B. Com-III**
Semester: **6th**

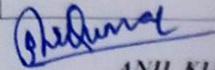
Sr. No.	Description of Chapters/Topics	Expected Duration	Assignment/Test
1	Computation of Total Income and Tax Liability of Various Entities	1 st week of Jan to 4 th week of Jan	
2	Rebate and Relief, Advance Tax and TDS & TCS	3 rd Week of Feb to 4 th Week of Feb	1 st Assignment in the last week of March
3	Income Tax Authorities and their powers	1 st week of March to 2 nd week of March	Minor test in the second week of March
4	Recovery and Refund of Tax	3 rd week of March	
5	Penalties and Prosecutions, Appeals and Revision, Search, Seizure	4 th week of March	2 nd Assignment in the last week of March
6	Procedure for Assessment, Different types of Returns, E-filing and Revised Return	1 st Week of April to 3 rd week of April	
7	Assessment of Companies, Tax Incidence	4 th Week of April	

Class: **B. Com 2nd**

Semester: **4th**

Subject: **GST and GST Lab**

Sr. No.	Description of Chapters/Topics	Expected Duration	Assignment/Test
1	Constitutional framework of Indirect GST-Taxation Powers of Union & State Govt. Major defects of Pre GST- Indirect tax structure. Practical in the Lab.	1 st week of Jan to 4 th week of Jan	
2	Meaning of GST, Features, Concept of Taxable Person. GST Registration-Procedure and Documents required. Structure of GST-CGST, SGST, UTGST and IGST. Role and functions of the GST Council. Practical in the Lab.	1 st week of Feb to 2 nd week of March	1 st Assignment in the last week of March
3	Levy and collection of GST; Time and place of supply of goods and services; Value of taxable supply; Computation and transfer of input tax credit; Tax invoice, credit and debit notes; Practical in the Lab.	3 rd week of March to 4 th week of March	Minor test in the second week of March
4	Filing of various returns under GST; Special provisions – Taxability of E-Commerce; Payment of tax including TDS; Interest on delayed payment; Offences, penalties and appeals under GST. Practical in the Lab.	1 st Week of April to 3 rd week of April	2 nd Assignment in the last week of March



ANIL KUMAR

(Asst. Professor of Commerce)

Govt. College Nalwa (Hisar)
Unit wise lesson plan for the Even Semester, 2025-26

Teacher: **Anil Kumar**
Subject: **Indian Financial System**

Class: **B. Com.-1st**
Semester: **2nd**

Sr. No.	Description of Chapters/Topics	Expected Duration	Assignment/Test
1	Introduction: nature and role of financial system; Financial system and economic development; An overview of Indian financial system.	1 st week of Jan to 4 th week of Jan	
2	Components of financial system: Financial markets and financial instruments: money and capital markets: Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market;	1 st week of Feb to 3 rd week of Feb	
3	The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market	4 th Week of Feb to 2 nd Week of March	1 st Assignment in the last week of March
4	Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control.	3 rd week of March to 4 th week of March	Minor test in the second week of March
5	Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks	1 st Week of April to 3 rd week of April	2 nd Assignment in the last week of March

Class: **B. Com-III**

Semester: 6th

Subject: **GST**

Sr. No.	Description of Chapters/Topics	Expected Duration	Assignment/Test
1	GST: meaning, taxable person, registration: procedure and documents required.	1 st week of Jan to 4 th week of Jan	
2	Levy and collection of GST.	3 rd Week of Feb to 4 th Week of Feb	1 st Assignment in the last week of March
3	Time and place of supply of goods and services, value of taxable supply.	1 st week of March to 2 nd week of March	Minor test in the second week of March
4	Computation of input tax credit and transfer of input tax credit.	3 rd week of March	
5	Tax invoice credit and debit note.	4 th week of March	2 nd Assignment in the last week of March
6	Various returns to be filed under GST. Payment of tax including TDS, Interest Provisions on delayed payment. Offences and penalties.	1 st Week of April to 4 th week of April	

Anil Kumar
ANIL KUMAR

(Asst. Professor of Commerce)

Session 2025-26**Lesson Plan****Class/Sem.: B.Com 1st Year/ 2nd Sem.****Subject: Business Economics****Name of The Teacher: Dr .Pardeep Kumar**

Jan.2026 1 st week	Macro Economics Unit - 1
2 nd week	Macro Economics Unit - 1
3 rd week	Macro Economics Unit - 1
4 th week	Macro Economics Unit - 1
Feb.2026 1 st week	National Income Unit - 1
2 nd week	National Income Unit - 1
3 rd week	National Income Unit - 1
4 th week	Macro Economic Theory Unit – 2 and Test
Mar.2026 1 st week	Macro Economic Theory Unit - 2
2 nd week	Macro Economic Theory Unit - 2
3 rd week	Macro Economic Theory Unit - 2
4 th week	Business Cycle Unit – 3 Test & Assignment
April.2026 1 st week	Business Cycle Unit – 3
2 nd week	Business Cycle Unit – 3
3 rd week	Monetary Analysis Unit - 4 Test & Assignment
4 th week	Monetary Analysis Unit - 4
May.2026 1 st week	Monetary Analysis Unit – 4 and Test
2 nd week	Monetary Analysis Unit - 4
3 rd week	Monetary Analysis Unit - 4
4 th week	Test & revision


Dr. Pardeep Kumar
Ext. Lect. of Commerce

Session 2025-26**Lesson Plan****Class/Sem.: B.Com 2nd Year/4th Sem.****Subject: Cost Accounting****Name of The Teacher:**

Jan.2026 1 st week	Cost Accounting Unit -1
2 nd week	Cost Accounting Unit -1
3 rd week	Cost Accounting Unit -1
4 th week	Elements of Cost Unit-2
Feb.2026 1 st week	Elements of Cost Unit-2
2 nd week	Elements of Cost Unit-2
3 rd week	Elements of Cost Unit-2
4 th week	Elements of Cost Unit-2 and Test
Mar.2026 1 st week	Job and Batch Costing Unit -3
2 nd week	Job and Batch Costing Unit -3
3 rd week	Job and Batch Costing Unit- 3
4 th week	Marginal Costing and Standard Costing Unit -4 Test & Assignment
Apr.2026 1 st week	Marginal Costing and Standard Costing Unit -4
2 nd week	Marginal Costing and Standard Costing Unit -4
3 rd week	Marginal Costing and Standard Costing Unit -4 Test & Assignment
4 th week	Marginal Costing and Standard Costing Unit -4
May.2026 1 st week	Marginal Costing and Standard Costing Unit -4 and Test
2 nd week	Marginal Costing and Standard Costing Unit -4
3 rd week	Marginal Costing and Standard Costing Unit -4
4 th week	Test & revision


Dr. Hardeep Kumar
Ext. Lect. of Commerce

Session 2025-26**Lesson Plan****Class/Sem.: B.Com 3rd Year/6th Sem.****Subject: Financial Services****Name of The Teacher: Dr. Pardeep Kumar**

Jan.2026 . 1 st week	Financial Services Unit - 1
2 nd week	Financial Services Unit - 1
3 rd week	Financial Services Unit - 1
4 th week	Financial Services Unit - 1
Feb.2026 1 st week	Merchant Banking Unit - 2
2 nd week	Merchant Banking Unit - 2
3 rd week	Merchant Banking Unit - 2
4 th week	Merchant Banking Unit – 2 and Test
March.2026 1 st week	Merchant Banking Unit - 2
2 nd week	Fund Based Financial Services Unit - 3
3 rd week	Fund Based Financial Services Unit - 3
4 th week	Fund Based Financial Services Unit – 3 Test & Assignment
April.2026 1 st week	Fund Based Financial Services Unit - 3
2 nd week	Fund Based Financial Services Unit - 3
3 rd week	Fee Based Financial Services Unit- 4 Test & Assignment
4 th week	Fee Based Financial Services Unit- 4
May.2026 1 st week	Fee Based Financial Services Unit- 4 and Test
2 nd week	Fee Based Financial Services Unit- 4
3 rd week	Fee Based Financial Services Unit- 4
4 th week	Test & revision


Dr. Pardeep Kumar
Ext. Lect. of Commerce

Session 2025-26**Lesson Plan****Class/Sem.: B.Com 3rd Year/6th Sem.****Subject: Sales Management****Name of The Teacher: Dr. Pardeep Kumar**

Jan.2026 1 st week	Concept of Sales and Sales Management Unit-1
2 nd week	Concept of Sales and Sales Management Unit-1
3 rd week	Concept of Sales and Sales Management Unit-1
4 th week	Concept of Sales and Sales Management Unit-1
Feb.2026 1 st week	Concept of Sales and Sales Management Unit-1
2 nd week	Sales Planning Unit - 2
3 rd week	Sales Planning Unit - 2
4 th week	Sales Planning Unit – 2 and Test
Mar.2026 1 st week	Sales Planning Unit - 2
2 nd week	Territory Management Unit - 3
3 rd week	Territory Management Unit - 3
4 th week	Territory Management Unit – 3 Test & Assignment
Apr.2026 1 st week	Territory Management Unit - 3
2 nd week	Managing the Sales Force Unit – 4
3 rd week	Managing the Sales Force Unit – 4 Test & Assignment
4 th week	Managing the Sales Force Unit – 4
May.2026 1 st week	Managing the Sales Force Unit – 4
2 nd week	Managing the Sales Force Unit – 4
3 rd week	Managing the Sales Force Unit – 4
4 th week	Test & revision


Dr. Pardeep Kumar
Ext. Lect. of Commerce

Session 2025-26**Lesson Plan****Class/Sem.: B.Com 2nd Year/4th Sem.****Subject: Bus. Environment****Name of The Teacher:**

Jan.2026 1 st week	Business Environment Unit-1
2 nd week	Business Environment Unit-1
3 rd week	Business Environment Unit-1
4 th week	Globalized Business Environment Unit -2
Feb.2026 1 st week	Globalized Business Environment Unit -2
2 nd week	Globalized Business Environment Unit -2
3 rd week	Globalized Business Environment Unit -2
4 th week	Globalized Business Environment Unit -2 and Test
Mar.2026 1 st week	Concepts of Economic Systems Unit-3
2 nd week	Concepts of Economic Systems Unit-3
3 rd week	Concepts of Economic Systems Unit-3
4 th week	Concepts of Economic Systems Unit-3 Test & Assignment
Apr.2026 1 st week	Social Responsibilities of Business Unit -4
2 nd week	Social Responsibilities of Business Unit -4
3 rd week	Social Responsibilities of Business Unit -4 Test & Assignment
4 th week	Social Responsibilities of Business Unit -4
May.2026 1 st week	Social Responsibilities of Business Unit -4 and Test
2 nd week	Social Responsibilities of Business Unit -4
3 rd week	Social Responsibilities of Business Unit -4
4 th week	Test & revision


Dr. Pardeep Kumar
Ext. Lect. of Commerce