

**Tentative Lesson plan**  
**Ms. Savita Rani, Assistant professor of Commerce**  
**Session 2025-26 (odd semester)**

**Class – BBA 1st Semester**

**Subject – Financial Accounting (NEP)**

**Course Code - B23-BBA-101**

Month	Days	Content
July - 2025	(22 July – 31 July)	Unit Basic Accounting-Nature, scope and objectives of accounting: accounting as information system, users of accounting information.
August 2025	(1 August– 15 August)	Accounting equation: Accounting concepts and conventions, capital and revenue expenditure;
	(16 August – 31 August)	Accounting principles, rules of accounting for recording the transaction for different accounts.
September 2025	(1 September –15 September)	Double Entry System; Journal and recording of entries in journal;
	(16 September –30 September)	Ledger- Posting from Journal to respective ledger accounts. Preparation of Cash book.
October 2025	(1 October – 15 October)	Trial Balance: Need and objectives; Preparation of Trial Balance; Different types of errors in preparation of trial balance.
	(16 October –31 October)	rectification of errors. Preparation of Bank Reconciliation statement.
November 2025	(1 November – 15 November)	Final Accounts: Preparation of Trading Account and Profit and Loss Account;
	(15 November – 24 November)	Preparation of Balance sheet for profit and non-profit organizations.

**Course Learning Outcomes (CLO):**

After completing this course, the learner will be able to:

1. Understand the accounting equations and the rules of recording accounting transactions.
2. Understand the recording of accounting transactions in the books of entry and the preparation of ledger accounts.
3. Understand the preparation of trial balance and reconciliation of accounting statements.
4. Analyse accounting transactions by preparing final accounts of statements for the profit and non-profit business entities.

*[Signature]*

*Savita*  
**Savita Rani**



**Tentative Lesson Plan, Session 2025-2026**

**Faculty Name: Prof. (Dr. Chanchal Verma)**

**Class - B.BA 1st Semester**

**Subject -Business Organization, Course Code - BBA-103**

Month	Content
July 2025	Business organization: Meaning and nature
August 2025	Business organization: Meaning and nature, objectives; evolution, Forms/Types of Business Organisations;
September 2025	Partnership: Characteristics, Registration, Partnership Deed, Rights, Duties and Liabilities
October 2025	Dissolution of Partnership; Joint Stock Company-Concept, Characteristics, Types; Formation of Company
November 2025	Multinational Companies; Conceptual Framework of Corporate Governance; One person Company.

**Course Learning Outcomes (CLO):**

After completing this course, the learner will be able to:

1. Understand the basic concepts in commerce, trade and industry.
2. Understand modern business practices, forms, procedures and functioning of various business organizations.
3. Understand the recent trends and practices in business world.
4. Understand the Government support and Community efforts.



**Principal**  
**Rajiv Gandhi Govt. College**  
**Saha (Ambala)**

## LESSON PLAN SESSION (2025-26)

Name of the Teacher: Sh. Kirat Pal.

Designation: Assistant Professor

Class: B.com 1<sup>st</sup> Year (1<sup>st</sup> Semester)

Subject Name: PRINCIPLE OF MANAGEMENT

DATE/MONTH	DESCRIPTION
22 JULY 2024 TO 31 JULY 2024	Introduction to Management: Concept,
01 AUGUST 2024 -15 AUGUST 2024	Evolution of Management Thought, Functions, Significance,
16 AUGUST 2024 TO 31 AUGUST	Managerial Roles & Skills; Planning and Decision Making:
01 SEPTEMBER 2024 TO 15 SEPTEMBER 2024	Concept, Planning Process, Components of Plans.
16 SEPTEMBER 2024 TO 30 SEPTEMBER	Organizing: Concept, Guiding Principles, Types of organizational structure: Line, Functional, Line & Staff relationship,
01 OCTOBER 2024 TO 15 OCTOBER 2024	Delegation of Authority: Meaning and elements of Delegation, Centralization Vs Decentralization
16 OCTOBER 2024 TO 31 OCTOBER 2024	Staffing – Nature and Meaning, Importance, Steps; Directing: Elements, Principles and Importance.
01 NOVEMBER 2024 TO 15 NOVEMBER 2024	Communication: Meaning, Process, Barriers, Corrective Measures; Communication networks, Controlling
16 NOVEMBER 2024 TO 22 NOVEMBER 2024	: Concept, Importance, Process of controlling, Control Techniques.

Course Learning Outcomes (CLO): After completing this course, the learner will be able to: 1. Understand the Nature and Evolution of Management. 2. Apply the Managerial skills and roles at workplace. 3. Apprehend the functions of Management 4. Recognize the latest changes in the field of Management.

