

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

Class – B.com 1st Semester
Subject – Financial Accounting (NEP)
Course Code - B23-COM-101

Month	Days	Content
July - 2025	(22 July – 31 July)	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions;
August 2025	(1 August– 15 August)	Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.
	(16 August – 31 August)	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves.
September 2025	(1 September –15 September)	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.
	(16 September –30 September)	Accounting for non-profit organizations;
October 2025	(1 October – 15 October)	Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.
	(16 October –31 October)	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts;
November 2025	(1 November – 15 November)	Hire purchase and instalment payment system: basic concepts, difference and accounting treatment.
	(15 November – 24 November)	Revision

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.

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Savita Rani

Tentative Lesson Plan, Session 2025-2026

Faculty Name: Prof. (Dr. Chanchal Verma)

Class - B.com 1st Semester

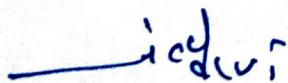
Subject -Business Law, Course Code - B23-COM-102

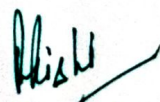
Month	Content
July 2025	The Indian Contract Act, 1872: nature and classification of contracts
August 2025	Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract
September 2025	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties 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.
October 2025	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonour and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E- Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences
November 2025	Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction and Revision

Course Learning Outcomes (CLO):

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

1. Understanding the provisions of Indian Contract Act.
2. Know the obligations of buyer and seller for making the business agreement and contract.
3. Apply skills to initiate entrepreneurial ventures as partnership and LLP.
4. Understand the concept and scope of negotiable instruments and legal safeguards in information technology.




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 1st Year (1st Semester)

Subject Name: BUSINESS MANAGEMENT

DATE/MONTH	DESCRIPTION
22 JULY 2024 TO 31 JULY 2024	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management:
01 AUGUST 2024 -15 AUGUST 2024	Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.
16 AUGUST 2024 TO 31 AUGUST	Planning: process and importance; Types of plans: Policy, Program, strategy, vision, mission, goals and objectives; Organizing:
01 SEPTEMBER 2024 TO 15 SEPTEMBER 2024	Principles and benefits of organizations; Organizational structure:
16 SEPTEMBER 2024 TO 30 SEPTEMBER	Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.
01 OCTOBER 2024 TO 15 OCTOBER 2024	Staffing: Importance, scope and modes of staffing;
16 OCTOBER 2024 TO 31 OCTOBER 2024	Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing;
01 NOVEMBER 2024 TO 15 NOVEMBER 2024	Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques
16 NOVEMBER 2024 TO 22 NOVEMBER 2024	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership

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.

