Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com Semester – 1st

Session:2025-26

 Lesson Plan: Financial Accounting (1ST Aug. to 30TH Nov , 2025)

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| Week1 : Concept, objectives & scope; Accounting as an information system. |
| Week2 : Accounting principles: Concepts and conventions. |

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| Week 3: Double entry system; A brief over view of accounting standards in India. |

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| Week 4: Journal, Ledger & trial balance.  |

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| Week 5: Capital and revenue: Concept and classification of income. |

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| Week 6: Expenditure; Receipts; Provisions & reserves. |
| Week 7: Final Accounts: Trading & Profit and loss account . |
| Week 8: balance sheet with adjustments. |
| Week 9 : Accounting for non-profit organizations; Consignment accounts: |
| Week 10: Accounting records; Normal and abnormal loss; Valuation of unsold stock. |
| Week 11: Branch accounts: dependent branch, debtor’s system |
| Week 12: Stock and debtor system; Wholesale branch, |
| Week 13 : Final accounts; Hire purchase and instalment payment system: basic concepts, difference and  accounting treatment. |
| Week 14 Assignments  |
| Week 15 revision-  |
| Week 16 problem of student |
| Week 17:-Test |
| Week 18:-Test |

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com Semester – 1st

Session:2025-26

 Lesson Plan: Business Management (1ST Aug. to 30TH Nov , 2025)

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| Week1 : Introduction to Management: characteristics and significance, process and functions of management. |
| Week2 : Management: as science, art and profession. |

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| Week 3: Approaches to management: Classical and neo classical approach, behavioral approach, management science approach. |

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| Week 4: Systems approach hand contingency approach; Emerging Management concepts. Managerial Roles and Managerial Skills. |

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| Week 5: Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives. |

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| Week 6: Organizing Principles and benefits of organizations Organizational structure: Functional, line and staff, matrix, |
| Week 7: formal vs. informal; Organizational structure for large scale business organization. |
| Week 8: Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantage. |
| Week 9 : Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control. |
| Week 10: prerequisites of an effective control system, controlling techniques. |
| Week 11: Motivation: Objectives and significance ;Approaches to motivation. |
| Week 12: Leadership: Significance and functions; Leadership styles; Approaches to leadership. |
| Week 13 : Co- Co-ordination; Need for co- ordination- Principles and Techniques of co-ordination. |
| Week 14 Assignments  |
| Week 15 revision-  |
| Week 16 problem of student |
| Week 17:-Test |
| Week 18:-Test |

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com Semester – 1st

Session:2025-26

 Lesson Plan: Personal Finance (1ST Aug. to 30TH Nov , 2025)

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| Week1 Personal finance: Concept, need, principles, scope; Personal finance services and strategies. |
| Week2 : Personal financial planning: Process, factors affecting; Financial planner. |

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| Week 3: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting.. |

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| Week 4: Basics of investment; Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investmen . |

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| Week 5: Investing in stock markets: Identifying stocks, holding, day trading and settlement process. |

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| Week 6: Risk and Return in Investment: concept, types and measurement, Taxes and transaction costs in investment. |
| Week 7: Institutional framework for investing: SEBI, AMFI, etc. |
| Week 8: Insurance planning: Concept, importance. |
| Week 9 : Types of insurance policies; Risk coverage and returns from insurance. |
| Week 10: Considerations in purchase of insurance policy. |
| Week 11: Role of IRDA. |
| Week 12: Retirement planning: Pension plans. |
| Week 13 : Pension plans, NPS.. |
| Week 14 Assignments  |
| Week 15 revision-  |
| Week 16 problem of student |
| Week 17:-Test |
| Week 18:-Test |

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com Semester – 3 rd

Session:2025-26

 Lesson Plan: Human Resource Management (1ST Aug. to 30TH Nov , 2025)

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| Week1 Human Resource Management- Introduction, Nature, Scope, Objectives and importance of HumanResource. |
| Week2 : Managerial and Operative Functions of Human Resource Manager, Recent Trends inHuman Resource Management (HRM). |

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| Week 3: Recruitment and selection- Recruitment: Concept, Sources/methods and techniques of manpower Supply . |

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| Week 4: Characteristics of a good Recruitment policy and principles of Recruitment; factors affectingRecruitment. Selection: Concept and Procedure. |

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| Week 5: Training: Concept, Need and importance of training; Methods of Training- On the job Training andOff the job Training, Essentials of a good Training programme. |

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| Week 6: Principles of Training. Development: Meaning and Nature of Management Development: (MD), Methods of M.D and Principles of M.D. |
| Week 7: Employee Morale: Concept, Nature and significance of morale, Determinants and measurement ofMorale . |
| Week 8: Productivity: Concept and significance of productivity, Measurement of Productivity, Factorsinfluencing Industrial productivity, measures to improve productivity, relationship between moraleand productivity.. |
| Week 9: Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ;Pre-requisites of effective participation; Profit sharing and Co-partnership. |
| Week 10: Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth anddevelopment of Trade Unions in India. |
| Week 11: Difficulties and Principal drawbacks of Trade Unions movement in India, Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India. |
| Week 12: Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents ofindustrial relations, Participants of industrial relations, Requirements of good industrial relationProgramme. . |
| Week 13 : Industrial Unrest: Meaning, forms and Causes of industrial disputes, Preventive and curative methods and Agencies for reconciliation of Industrial disputes. Salient Features of Industrial Dispute Act1947. |
| Week 14 Assignments  |
| Week 15 revision-  |
| Week 16 problem of student |
| Week 17:-Test |
| Week 18:-Test |

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : B.com Semester – 5th

Session:2025-26

 Lesson Plan: **INT**. **Business Environment** (1ST Aug. to 30TH Nov , 2025)

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| Week 1 : Concept of Business Environment and its significance, Elements of environment- internal and external |
| Week 2: Techniques of environmental scanning and monitoring. |

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| Week 3: Consumerism in India; Consumer Protection Act. Competition Policy and Competition Act |

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| Week 4: Economic Reforms in India (LPG)-Liberalization, Privatization and Disinvestment of Public Enterprises. |

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| Week 5: Globalization. Fiscal Policy; Monetary Policy. |

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| Week 6 : Problem of NPA in the Banking Sector; SEBI functions, Objectives and Powers. |
| Week 7: Government Business Relationship:- Roles of government in business. |
| Week 8: Revision and Class Test. |
| Week 9: Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy. |
| Week 10 State Policy, Fundamental Rights, Centre-state relationship; Foreign Investment Policy; FEMA. |
| Week 11: Industries – Importance, Problems and Policies. |
| Week 12: Industrial Sickness – problem, magnitude and remedies. |
| Week 13 : Multinational Corporations and its role; EXIM Policy(Latest) |
| Week 14 Assignments  |
| Week 15 revision-  |
| Week 16 problem of student |
| Week 17:-Test |
| Week 18:-Test |

Name of Assistant Professor: Dr. Rakesh kumar

Department of Commerce

Class : M.com Semester – 1st

Session:2025-26

 Lesson Plan: Human Resource Management (1ST Aug. to 30TH Nov , 2025)

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| Week1 Human Resource Management- Introduction, Nature, Scope, Objectives and importance of HumanResource. |
| Week2 : Managerial and Operative Functions of Human Resource Manager, Recent Trends inHuman Resource Management (HRM). |

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| Week 3: Recruitment and selection- Recruitment: Concept, Sources/methods and techniques of manpower Supply . |

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| Week 4: Characteristics of a good Recruitment policy and principles of Recruitment; factors affectingRecruitment. Selection: Concept and Procedure. |

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| Week 5: Training: Concept, Need and importance of training; Methods of Training- On the job Training andOff the job Training, Essentials of a good Training programme. |

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| Week 6: Principles of Training. Development: Meaning and Nature of Management Development: (MD), Methods of M.D and Principles of M.D. |
| Week 7: Employee Morale: Concept, Nature and significance of morale, Determinants and measurement ofMorale . |
| Week 8: Productivity: Concept and significance of productivity, Measurement of Productivity, Factorsinfluencing Industrial productivity, measures to improve productivity, relationship between moraleand productivity.. |
| Week 9: Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ;Pre-requisites of effective participation; Profit sharing and Co-partnership. |
| Week 10: Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth anddevelopment of Trade Unions in India. |
| Week 11: Difficulties and Principal drawbacks of Trade Unions movement in India, Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India. |
| Week 12: Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents ofindustrial relations, Participants of industrial relations, Requirements of good industrial relationProgramme. . |
| Week 13 : Industrial Unrest: Meaning, forms and Causes of industrial disputes, Preventive and curative methods and Agencies for reconciliation of Industrial disputes. Salient Features of Industrial Dispute Act1947. |
| Week 14 Assignments  |
| Week 15 revision-  |
| Week 16 problem of student |
| Week 17:-Test |
| Week 18:-Test |