

Lesson plan 2026-27 odd semester

Class: B COM I Semester 1,

Subject: B23-COM-102 BUSINESS LAWS

Lesson Plan

S No	Period	Topics to be Covered	Academic Activity to be Organized
1.	august	Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; Consideration; legality of object; agreement declared void; Performance of contract; discharge of contract, remedies for breach of contract	Introduction of Syllabus & course Outcomes
2.	Sept	Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction	Class Assignments and discussion on assignments
3.	October	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. Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.	Quiz, class test, class presentations

4.	November	Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences	Class tests
5.	December	Revision	Class tests

Topics of Assignments/ Class Tests to be given to the Students:

Assignment 1	INDIAN CONTRACT ACT
Assignment 2	UNPAID SELLER
Class Test	INDIAN CONTRACT ACT

Indira Gandhi National College Ladwa
Lesson Plan

Name of Teacher: Dr. Niti

Semester: II

Class: B.A./ B.Sc. I

Paper: Fundamentals of Banking and Insurance (MDC)

Course Code: B23-COM-205

Credits: 3

Session: 2026-27

S No	Month	Topics to be Covered	Academic Activity to be Organized
1.	January	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks. Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank..	Introduction of Syllabus & course Outcomes
2.	February	Types of Advances: Secured & unsecured, loans- Short-, medium- and long-Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers.	Class Assignments and discussion on assignments, class presentations
3.	March	Insurance: Concept, need and principles of insurance; Insurance and Economic development; Life Insurance: Concept, features, importance, and types: procedure of taking life insurance policies, nomination and assignment. General insurance: concept, features, importance, and types; Procedure of taking general insurance: An overview of Fire insurance,	Quiz, class test, class presentations
4.	April & May	Marine Insurance, Health Insurance. & REVISION	Class tests

Lesson plan 2026-27 Even Semester

Name of the Teacher: Dr Niti Goyal : B COM 2 Semester 4, code: B23-

COM-401 Subject: corporate accounting

Lesson Plan

S No	Period	Topics to be Covered	Academic Activity to be Organized
1.	Jan	Valuation of shares: Concept, need, Factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	Introduction of Syllabus & course Outcomes,
2.	feb	Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation	Class Assignments and discussion ,
3.	March	Concept and accounting treatment of banking companies Concept and accounting treatment of insurance companies. Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company,	Class tests, discussion
4.	April	Contd... Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provision of Accounting Standard 21; Liquidation of companies: revision	Class tests, discussion
5.	May	Revision	

Lesson plan odd sem 2026-27

Name of the Teacher: **Dr Niti Goyal**

Subject: corporate Accounting B23 COM 301

Lesson Plan

S No	Period	Topics to be Covered	Academic Activity to be Organized
1.	August	Issue of shares: Concept, types, process and procedure (including Contact Hours insider trading); Transfer of shares; DEMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares.	Introduction of Syllabus & course Outcomes
2.	September	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.	Class Assignments and discussion , practical
3.	October	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.	Revision, tests, discussion
4.	November	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	Class tests
5.	DECEMBER	REVISION	Class tests

Lesson plan 2026-27 Odd Semester (August - Dec)

Name of the Teacher: **Dr Niti Goyal**

Subject: Business Economics B23 COM 304, B COM II Semester 3,

Lesson Plan

S No	Period	Topics to be Covered	Academic Activity to be Organized
1.	August	Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, importance, determinants of elasticity of demand, Average revenue; marginal revenue and elasticity of demand and elasticity of supply.	Introduction of Syllabus & course Outcomes
2.	September	Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies: Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves-Traditional and Modern approaches.	Class Assignments and discussion on assignments, class presentations
3.	October	Theory of consumer behaviour, utility analysis: features, types, measurements, exceptions, causes of its application, problems with utility analysis, Law of diminishing Marginal Utility. Indifference curve analysis: Properties, Assumptions, Map, indifference curve and Budget Line	Quiz, class test, class presentations
4.	November	Market, classification and structure: Perfect Competition: Price and output determination (Short run and Long run); Monopoly: Determination of price under Monopoly; Equilibrium of a firm; comparison between	Class tests

		Monopoly and Perfect Competition; Price Discrimination.	
5.	DECEMBER	REVISION	Class tests

Topics of Assignments/ Class Tests to be given to the Students:

Assignment 1	Law of Variable Proportions
Assignment 2	Law of Demand
Class Test	Theory of Demand

Lesson plan 2026-27 odd semName of the Teacher: **Dr Niti Goyal****Subject: Fundamentals of Indian Capital Market B23 COM 305 (MDC)****Lesson Plan**

S No	Period	Topics to be Covered	Academic Activity to be Organized
1.	August	Capital market: Need and structure; Types of capital market: Primary and secondary market; Functions of primary and secondary market;	Introduction of Syllabus & course Outcomes
2.	September	Financial instruments in Indian capital market. Regulation of Indian capital market: The Securities Exchange Board of India-Constitution, role of SEBI in regulating primary and secondary market; Investor protection and grievance redressal.	Class Assignments and discussion , practical
3.	October	Stock Exchanges in India: Origin, role and functions; Listing o Securities: Concept, merits & demerits, listing requirements, procedure	practical
4.	November	Depository System in India: Role, function, dematerialisation of securities; Recent trends in Indian capital market.	Class tests
5.	DECEMBER	REVISION	Class tests

Lesson plan 2026-27 Even Semester

Name of the Teacher: Dr Niti Goyal : B COM 2 Semester 4, code: B23-

COM-401 Subject: corporate accounting

Lesson Plan

S No	Period	Topics to be Covered	Academic Activity to be Organized
1.	Jan	Valuation of shares: Concept, need, Factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	Introduction of Syllabus & course Outcomes,
2.	feb	Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation	Class Assignments and discussion ,
3.	March	Concept and accounting treatment of banking companies Concept and accounting treatment of insurance companies. Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company,	Class tests, discussion
4.	April	Contd... Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provision of Accounting Standard 21; Liquidation of companies: revision	Class tests, discussion
5.	May	Revision	

Indira Gandhi National College Ladwa
Lesson Plan

Name of Teacher: Dr. Niti

Semester: VI

Class: B.Com. III

Paper: Business Environment of Haryana

Course Code: B23-COM-604

Credits: 4

Session: 2026-27

S No	Period	Topics to be Covered	Academic Activity to be Organized
1.	JANUARY	Business Environment: Concept and types; Haryana economy: Nature, characteristics and problems; Concept of economic development; Haryana economy since its inception: Income, population, health & nutrition and sex ratio.	Introduction of Syllabus & course Outcomes
2	FEBRUARY	Haryana Agriculture: Nature, cropping pattern, role of agriculture in Haryana economy, measures for development in agriculture; Crop Insurance: concept and process of MSP determination, FPOs.	Class Assignments
3.	MARCH	Agriculture Credit: Agriculture finance- Concept and types; Credit needs of farmers; Sources of credit: Institutional and noninstitutional sources; NABARD; Rural indebtedness: Causes, consequences and debt relief measures.	Class Assignments and discussion on assignments, class presentations
4.	APRIL	Industrial Growth in Haryana: Role of HSIDC, development of Industrial parks, SEZs and industrial corridors in Haryana, Sector wise growth (Automobiles, pharmaceuticals, textiles, IT and agriculture-based industries); Industrial problems and challenges; Industrial financial institutions in Haryana.	Quiz, class test, class presentations
5.	MAY	REVISION	Class tests