

Lesson Plan (Academic Session 2026-27)

Name: Dr. Sunita Rani

Designation: Associate Professor of commerce

Class: B. Com1st Year Semester 1st (odd)

FINANCIAL ACCOUNTING B23-COM-101

Month	Topic	Academic Activities
August, 2026	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: concepts and conventions.	Oral Test
September, 2026	Double Entry System; A brief overview of accounting standards in India; journal, ledger & trial balance. Capital and Revenue: Concept and classification of income; expenditure; receipts; Provision and reserves. Final Accounts: Trading, profit & loss account; Balance sheet with adjustment.	Quiz contest 1st Assignment: Accounting principles: concepts and conventions
October, 2026	Accounting for Non- Profit Organizations. Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock, Consignment account practice.	Class test: Sessional Test: Final Accounts with adjustment.
November, 2026	Branch Accounts: Dependent branch. Debtor's system, stock and debtor system, wholesale branch, Final accounts; Hire Purchase and Instalment payment system: basic concepts, differences and accounting treatment.	Blackboard test 2nd Assignment: Consignment Accounts and its difference from sale; Treatment of normal and abnormal loss.
December, 2026	Revision	

Lesson Plan (Even Semester 2026-27)

Class: B.com.I Semester II (Even)

Name: Dr. Sunita Rani

Designation: Associate Prof. of Commerce

Company Law B23-COM-202

Month	Topics	Activities
January, 2027	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; pre-incorporation contracts.	Oral Test
February, 2027	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus.	Class Tests 1st Assignment: Memorandum of Association: Clauses and alteration procedure.
March, 2027	Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.	Quiz Competition Sessional Test: Doctrine of indoor management; Doctrine of constructive notice; mis-statement and remedies, liabilities for misstatements in Prospectus.
April, 2027	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up. Revision of syllabi	2nd Assignment Appointment, powers, duties & liabilities and removal of directors.
May 2027	Revision	

Lesson Plan (Academic Session 2026-27)

Name: Mrs. Sunita Rani

Designation: Associate Professor of commerce

Class: B. Com 2nd Year Semester III (odd)

Banking and Insurance B23-COM-303

Month	Topic	Academic Activities
August, 2026	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks.	Oral Test
September, 2026	Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank: 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.	Quiz contest 1st Assignment: Banking: Concept, features, functions, importance and Evolution of banking in India
October, 2026	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.	Class test: Sessional Test: Credit creation and Banking Instruments
November, 2026	General insurance: concept, features, importance, and types; Procedure of taking general insurance. An overview of Fire insurance, Marine Insurance, Health Insurance and revision	2nd Assignment: General insurance: concept, features, importance, and types.
December, 2026	Revision	

Lesson Plan (Even Semester 2026-27)

Class: B.com.II Semester IV (Even)

Name: Dr. Sunita Rani

Designation: Associate Prof. of Commerce

Paper: B23-COM-403 Entrepreneurship Development

Month	Topics	Activities
January, 2027	Entrepreneurship: Concept, importance, factors influencing entrepreneurship; Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs; Relationship between entrepreneurship and management; Process of entrepreneurship development; Role of Entrepreneurship in economic development; Motivations to become entrepreneur.	Group Discussion
February, 2027	Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration; MSMEs-As a nascence of Entrepreneurship; Start up and Skill India: Concept, steps and need; Role of modern technology in developing MSME; Role of MSMEs in the economic development.	Class Tests 1st Assignment: Entrepreneurship: Concept, importance, process and factors, influencing entrepreneurship.
March, 2027	Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation; Contents of business project report; Project Appraisal: Feasibility study- preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirements; Source of finance; Profit and tax planning.	Quiz Competition Sessional Test: Start up and Skill India: Concept, steps and need; Role of modern technology in developing
April, 2027	Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in entrepreneurship development; Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIET; State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role.	2nd Assignment: Project Appraisal: Feasibility study- preparation of feasibility reports, economic, technical, financial and managerial feasibility of project
May 2027	Revision	

Lesson Plan (Academic Session 2026-27)

Class: B Com. III semester V (Odd)

Name: Sunita Rani

Designation: Associate Prof. of Commerce

Paper: BC23-COM-501 Cost Accounting

Month	Topics	Academic Activities
August, 2026	Cost Accounting: Nature, scope, principles, functions, methods and techniques, advantages and limitations; Installation of costing System;	Interactive sessions
September, 2026	Role of cost accountant; Elements of cost; Cost concepts and classification. Accounting for Material and Labour: Material planning and purchasing; Storage and issue of material; Pricing of material issues; Material control: Concept, objectives and techniques; Treatment of material losses; Labour cost: Composition and control procedure.	Class Test 1st Assignment: Cost Accounting: Nature, principles, functions, and methods.
October, 2026	Concept and treatment of labour turnover; Idle time; Overtime and fringe benefits; Methods of wage payment: Time and piece rate; Incentive schemes. Overheads: Concept, classification, allocation, apportionment and absorption of overheads; Under and over absorption of overheads: Unit costing; Job and Batch costing.	Quiz Contest Sessional Test: Techniques of material control and unit costing.
November, 2026	Methods of Costing: Contract costing; Process costing (process losses, joint and by-products). Service costing (Transport); Cost control and Cost Reduction.	Presentations 2nd Assignment: Contract costing, Cost control and Cost reduction.
December, 2026	Revision	

Lesson Plan (Academic Session 2026-27)

Class: B.Com. III semester V (Odd)

Name: Sunita Rani

Designation: Associate Prof. of Commerce

Paper: B23-COM-502 Goods and Services Tax

Month	Topics	Academic Activities
August, 2026	Tax Structure in India; Overview of GST; Administration of GST; Taxable Event and Scope of supply under GST; Levy and Collection of Tax.	Oral Test
September, 2026	Small Taxable Persons: Exemptions and composition Scheme; Time of Supply; The Integrated Goods and Services Tax Act, 2017.	Class Test
October, 2026	Nature of Supplies: Interstate and Intra-state; Place of Supply; Value of Taxable Supply; Input Tax Credit; Registration;	Quiz
November, 2026	Tax Invoice, Credit and Debit Notes, Returns, Assessment and Audit; Payment of Tax; Offences and Penalties;	Presentations
December, 2026	Revision	

First Assignment: Last week of September- Topic: Small Taxable Small Taxable Persons: Exemptions and Composition Scheme

Sessional Test: 1st week of October- Place of Supply; Value of Taxable Supply.

Second Assignment: 1st week of November- Topic: Place of Supply; Tax Invoice, Credit and Debit Notes.

Lesson Plan (Even Semester 2026-27)

Class: B.Com. 6th semester (Even)

Name: Dr. Sunita Rani

Designation: Associate Prof. of Commerce

Subject: B23-COM-601 Management Accounting

Month	Topics	Activities
January, 2027	Management Accounting: Concept, nature, scope, functions, techniques and role in decision-making; Comparison between financial accounting, Cost Accounting and Management Accounting; Analysis of Financial Statements: Concept, objectives, types of financial statements analysis; Techniques of Analysis: Comparative Financial Statements, Common-size Statements, Trend analysis.	Interactive sessions
February, 2027	Ratios analysis: liquidity, solvency, profitability and turnover; Fund flow and cash flow statements: Need, objectives and methods of preparation;	1st Assignment: Comparative Financial Statements and nature, scope of management accounting
March, 2027	Budgeting: Concept, objectives, merits and limitations; Essentials of budget administration; Types of Budgets: Functional budgets, Fixed and flexible budgets; Standard costing: Concept of standard cost and standard costing, advantages, limitations and applications; Variance Analysis: Concept, material and labour.	Presentations Sessional Test: Ratios analysis
April 2027	Absorption versus variable costing: Concept, important terms, distinctive features and income determination; Cost-Volume-Profit Analysis, Break-even analysis, Angle of incidence, Margin of safety, determination of cost indifference point; Responsibility accounting: Concept, significance, types of responsibility centers; Divisional performance measurement: Financial and non-financial measures; Transfer pricing; Management reporting: Concept, needs, types and essentials of good report.	2nd Assignment: Budgeting: Concept, objectives, types, merits and limitations. Class Tests
May 2027	Revision	

Lesson Plan (Even Semester 2026-27)

Class: B.Com. III semester VI (Even)

Name: Dr. Sunita Rani

Designation: Associate Prof. of Commerce

Paper: B23-COM-603 Business Statistics

Month	Topics	Activities
January 2027	Introduction to statistics: concept, scope, functions, utility and limitations of statistics; Measurement of central tendency; Measures of dispersion: range and inter-quartile range, quartile deviation, mean deviation, standard deviation and coefficient of variation.	Class Tests
February 2027	Correlation analysis: concept, simple, multiple and partial correlation, linear and non-linear, scatter diagram, Karl Pearson's co-efficient of correlation, Spearman's rank correlation, concurrent deviation, probable and standard errors; Linear regression analysis: meaning, difference between correlation and regression, methods of calculation of regression, properties of regression coefficients; Standard error of estimate.	Presentations 1st Assignment: Introduction to statistics: concept, scope, functions, utility and limitations of statistics.
March 2027	Index numbers: methods of constructing Index numbers, problems in construction of Index numbers; Tests of consistency of index numbers; Chain indices; Base shifting, splicing and deflating of index numbers; Uses and construction of cost of living using index numbers.	Quiz Competition Sessional test: Measures of dispersion
April 2027	Analysis of time series: components; Decomposition of time series: additive and multiplicative models; Determination of trend: graphic method, moving and semi-average average method and method of least squares (including linear second degree, parabolic, and exponential trend).	2nd Assignment: Index numbers: methods of constructing Index numbers, problems in construction of Index numbers; Tests of consistency of index numbers
May 2027	Revision	