

Teacher's Name—Dr. EKTA RANI Subject-Commerce LESSON PLAN SESSION 2025-2026 (Odd Sem) Class-B.Com.-1st semester Paper-Financial Accounting(1-4 days : 4 Credits in a week)		
S.No	WEEK	TOPIC
1	01.08.2025-02.08.2025	Financial accounting: Concept, objectives & scope
2	04.08.2025-09.08.2025	Accounting as an information system; Accounting principles: Concepts and conventions;
3	11.08.2025-16.08.2025	Double entry system; A brief overview of accounting standards in India;
4	18.08.2025-23.08.2025	Journal, Ledger & trial balance
5	25.08.2025-30.08.2025	Capital and revenue: Concept and classification of income;
6	01.09.2025-06.09.2025	Expenditure; Receipts; Provisions & reserves
7	08.09.2025-13.09.2025	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments
8	15.09.2025-20.09.2025	NUMERICAL PROBLEM SOLVING
9	22.09.2025-27.09.2025	Accounting for non-profit organizations
10	29.09.2025-04.10.2025	Consignment accounts: accounting records;
11	06.10.2025-11.10.2025	Normal and abnormal loss, Valuation of unsold stock.
12	13.10.2025-18.10.2025	House Exam
13	19.10.2025-26.10.2025	Diwali Break
14	27.10.2025-31.10.2025	Branch accounts: dependent branch
15	03.11.2025-08.11.2025	Debtor's system, stock and debtor system; Wholesale branch
16	10.11.2025-15.11.2025	Final accounts; Hire purchase and installment payment system: basic concepts
17	17.11.2025-22.11.2025	Difference and accounting treatment.
18	24.11.2025-29.11.2025	REVISION
19	02.12.2025 onwards	Examinations
20	25.12.2025-31.12.2025	Winter Vacation

Teacher's Name—Ekta Rani Subject-Commerce LESSON PLAN SESSION 2025-2026 (Odd Sem) Class-B.Com-5 rd semester Paper-Accounting for Management		
S.No	WEEK	TOPIC
1	01.08.2025-02.08.2025	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions
2	04.08.2025-09.08.2025	Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
3	11.08.2025-16.08.2025	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
4	18.08.2025-23.08.2025	Capital Budgeting : Meaning, nature, need, importance
5	25.08.2025-30.08.2025	Capital Budgeting : appraisal methods
6	01.09.2025-06.09.2025	Capital rationing
7	08.09.2025-13.09.2025	Financial planning
8	15.09.2025-20.09.2025	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements
9	22.09.2025-27.09.2025	Types of financial analysis, steps involved in financial analysis
10	29.09.2025-04.10.2025	Techniques of financial analysis.
11	06.10.2025-11.10.2025	Ratio Analysis : meaning of ratios, classification of ratios, advantages and limitations of ratio analysis
12	13.10.2025-18.10.2025	House Exam
13	19.10.2025-26.10.2025	Diwali Break
14	27.10.2025-31.10.2025	Profitability ratios
15	03.11.2025-08.11.2025	Balance sheet ratios
16	10.11.2025-15.11.2025	Turnover Ratio
17	17.11.2025-22.11.2025	Cash Flow Statement : Meaning, objectives
18	24.11.2025-29.11.2025	Cash Flow Statement : Limitations and accounting procedure
19	02.12.2025 onwards	EXAMINATION
20	25.12.2025-31.12.2025	WINTER VACATION

LESSON PLAN SESSION 2025-2026 (Odd Sem) (90 days)**Teacher's Name – Dr. Ekta Rani****Subject- CONSUMER BEHAVIOUR****Class-M.Com. Final semester**

S.No	WEEK	TOPIC
1	01.08.25-02.08.25	Consumer Behaviour: concept, Need and Importance to study consumer behaviour; evolution of consumer behaviour
2	04.08.25-08.08.25	consumer verses customer; methods of studying consumer behaviour
3	11.08.25-14.08.25	Characteristics of Indian Consumer challenges in predicti consumer behaviour;
4	18.08.25-23.08.25	Consumer decision process; types a factors affecting the decision process; Consumer behavic models; Consumerism in India;Types of purchase situations
5	25.08.25-30.08.25	Purchase process; consumpti behaviour and experience customer satisfaction and loyal customer delight, factors affecting customer satisfaction level
6	01.09.25-06.09.25	Individuals determinants of consumer behaviour: Consumer perception and knowledge types and sources
7	08.09.25-13.09.25	personality meaning, influence on buying decisions, Consumer Personal theories, personality traits
8	15.09.25-20.09.25	REVISION
9	24.09.25-27.09.25	Motivation-needs, types of buyi motives, motive hierarchy, level of consumer involvement.
10	29.09.25-01.10.25	consumer diversity, concepts of brand personality, self-image. changing values and attitude.
11	03.10.25-04.10.25	Environmental Factors influencing consumer behaviour: culture; social class and family; reference group and its influence on individuals
12	06.10.25	transmission of influence through dyadic exchanges
13	08.10.25-11.10.25	family life cycles, changing roles of women, children and household, life style;
14	13.10.25-18.10.25	House Exams
15	19.10.25-26.10.25	Diwali Break
16	03.11.25-04.11.25	product related factors: availability. competition, product description, influence of marketing mix components, word of mouth and opinion leaders
17	06.11.25-08.11.25	Organizational functions: Market Segmentation bases and strategies, role of marketing mix strategies in shaping consumer opinion
18	10.11.25-15.11.25	value of brands in marketing strategy; customer loyalty and retention strategy, gaining consumer's attention
19	17.11.25-22.11.25	shaping consumer's ; opinions change
20	24.11.29-29.11.25	cognitive learning: retrieval of information; Online purchase decision process
21	01.12.2025	REVISION
22	02.12.25 onwards	Examinations

EKTA RANI

Asstt. Professor of Commerce

LESSON PLAN SESSION 2025-2026 (Odd Sem) (90 days)		
Teacher's Name – Dr. EKTA RANI		Subject-Human Resource Management
Class-M.Com. PREVIOUS YEAR		
S.No	WEEK	TOPIC
1	01.08.25-02.08.25	Human Resource Management- Introduction, Nature, Scope, Objectives and importance of Human Resource
2	04.08.25-08.08.25	Managerial and Operative Functions of Human Resource Manager, Recent Trends in Human Resource Management (HRM)
3	11.08.25-14.08.25	Recruitment and selection- Recruitment: Concept, Sources/methods and techniques of manpower supply;
4	18.08.25-23.08.25	Characteristics of a good Recruitment policy and principles of Recruitment;
5	25.08.25-30.08.25	factors affecting Recruitment. Selection: Concept and Procedure
6	01.09.25-06.09.25	Training: Concept, Need and importance of training; Methods of Training- On the job Training and Off the job Training. Essentials of a good Training programme, Principles of Training.
7	08.09.25-13.09.25	Development: Meaning and Nature of Management Development: (MD), Methods of M.D and Principles of M.D
8	15.09.25-20.09.25	Employee Morale: Concept, Nature and significance of morale, Determinants and measurement of morale.
9	24.09.25-27.09.25	Productivity: Concept and significance of productivity, Measurement of Productivity
10	29.09.25-01.10.25	Factors influencing Industrial productivity, measures to improve productivity, relationship between morale and productivity.
11	03.10.25-04.10.25	Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M
12	06.10.25	Pre-requisites of effective participation; Profit sharing and Co-partnership
13	08.10.25-11.10.25	Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India
14	13.10.25-18.10.25	House Exams
15	19.10.25-26.10.25	Diwali Break
16	03.11.25-04.11.25	Difficulties and Principal drawbacks of Trade Unions movement in India.
17	06.11.25-08.11.25	Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.
18	10.11.25-15.11.25	Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations, Participants of industrial relations
19	17.11.25-22.11.25	Requirements of good industrial relation Programme. Industrial Unrest: Meaning, forms and Causes of industrial disputes,
20	24.11.25-29.11.25	Preventive and curative methods and Agencies for reconciliation of Industrial disputes. Salient Features of Industrial Dispute Act 1947.
21	01.12.2025	REVISION
22	02.12.25 onwards	Examinations

Dr. Ekta Rani,

Asstt. Professor of Commerce