INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA ,KAITHAL

Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2026-2027)

Class: B.COM
Semester: **I (A&B)**
Name of the Course: Financial Accounting (CC-1)
Course Code: B23-COM-101
Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100
Time: 3 hours
End Term Exam Marks: 70 Marks
Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	14
Unit: II	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	14
Unit: III	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	16
Unit: IV	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment.	16

Text Books:

1) Goyal , D.K.Financial Accounting . APC Publication.

Course Outcomes

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

1. Recognize the basic accounting concept and conventions.
2. Cultivate accounting skills to manage the profits and losses of any trading organization.
3. Apply the rules of double entry book keeping for the preparation of final accounts.
4. To understand the concepts of branch & consignment accounts.

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	Financial accounting: Concept, objectives
2	3 August -8 August	Financial accounting: scope; Accounting as an information system. Revision.
3	10 August - 14 August	Accounting principles: Concepts and conventions; Double entry system;
4	17 August - 22August	A brief overview of accounting standards in India; Journal, Ledger & trial balance. Revision & test.
5	24 August -29 August	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves.
6	31August. - 5 Sept.	Final Accounts: Trading & Profit and loss account and balance sheet.
7	7 Sept. - 12 Sept.	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.
8	14 Sept. -19 Sept.	Revision & problems of Final Accounts
9	21 Sept. - 26 Sept.	Accounting for non-profit organizations;
10	28 Sept.- 3 Oct.	Consignment accounts: accounting records.
11	5 Oct.- 10 Oct.	Revision & test of NPO's &Consignment accounts.
12	12 Oct.- 17 Oct.	Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.
13	19 Oct. - 24 Oct.	Branch accounts: dependent branch, debtor's system,
14	26 Oct.- 31 Oct.	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts;
15	10 Nov-14 Nov	Revision & test of Branch accounts.
16	16 Nov -21 Nov	Hire purchase and installment payment system: basic concepts, difference and accounting treatment.
17	23 Nov.- 28 Nov.	Hire purchase and installment payment system: basic concepts, difference and accounting treatment.
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

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Department Of Commerce

Lesson Plan (Session 2026-2027)

Class: B.COM
Semester: **I (A&B)**
Name of the Course: Business Laws (CC-2)
Course Code : B23-COM-102
Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100
Time: 3 hours
End Term Exam Marks: 70 Marks
Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	The Indian Contract Act,1872**:** nature and classification of contracts; 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.	15
Unit: II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	15
Unit: III	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.	15
Unit: IV	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor 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.	15

Text Books:

1) Ashok Sharma. Business Law, V.K Publication.

Course Outcomes

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

1. To understand the basic concepts of Law.
2. To understand meaning of Agreement and Contract and their difference and essential elements of the contract to make contract legally enforceable by law.
3. To know sale of Goods Act gives the knowledge about the contract of sale and its essential elements, conditions and warranties under a contract of sale, transfer of ownership at the time of sale of goods. This act is very useful to students as a buyer of goods.
4. To Know the information Technology Act.
5. Apply skills to initiate entrepreneurial ventures as partnership and LLP.

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	The Indian contract act,1872
2	3 August -8 August	The Indian contract act,1872**:** Nature,Classification of contracts;
3	10 August - 14 August	Essentials of a valid contract; an overview of proposal and acceptance, capacity of parties to contract,
4	17 August - 22August	Free consent, lawful consideration, lawful object; void agreement; performance of contract;
5	24 August -29 August	Discharge of contract; remedies for breach of contract. Revision.
6	31August. - 5 Sept.	Sale of goods act, 1930: Formation of contract of sale; goods and their classification;
7	7 Sept. - 12 Sept.	Price; conditions and warranties; transfer of ownership in goods;
8	14 Sept. -19 Sept.	Performance of the contract of sale; remedies: Unpaid seller and his rights,
9	21 Sept. - 26 Sept.	Buyer's remedies; auction sale, online auction.indian partnership act 1932
10	28 Sept.- 3 Oct.	Indian partnership act 1932: Nature of firm; duties and rights of partners;;
11	5 Oct.- 10 Oct.	Liabilities of firm and partner. Revision .
12	12 Oct.- 17 Oct.	Limited liability partnership act, 2008: Concepts, characteristics of llp;
13	19 Oct. - 24 Oct.	Incorporation of llp; llp agreement, extent & limitations of liabilities of llp and partners.
14	26 Oct.- 31 Oct.	Negotiable instruments act, 1881: Scope, features and types;
15	10 Nov-14 Nov	Negotiation; crossing; dishonor and discharge of negotiable instruments. Test .
16	16 Nov -21 Nov	Information technology act, 2000: Purpose; benefits and limitations; digital signature;
17	23 Nov.- 28 Nov.	E-governance; attribution of electronic records, duties of subscribers; penalties and adjudication offences
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**

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Lesson Plan (Session 2026-2027)

Class: B.COM
Semester: **I (A&B)**
Name of the Course: Business Management (CC-3)
Course Code: B23-COM-103
Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100
Time: 3 hours
End Term Exam Marks: 70 Marks
Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.	15
Unit: II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	15
Unit: III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	15
Unit: IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	15

Text Books:

R.K Singla. Principles of Business Management, V.K Publication.

Course Outcomes

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

1. Apply managerial roles and managerial skills.
2. Evaluate different approaches for organizational control.
3. Recognize the theory of management and manager's role in organization.
4. To understand the evolution and importance of globalization in today’s business world.

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	Introduction to management.
2	3 August -8 August	Introduction to management: Characteristics and significance,,Process and functions of management; management: As science, art and profession;
3	10 August - 14 August	Approaches to management: Classical and neo classical approach, behavioral approach, management science approach,
4	17 August - 22August	Systems approach and contingency approach; emerging management concepts.
5	24 August -29 August	Planning: Process and importance; types of plans: Policy, programme, strategy, vision, mission, goals and objectives;
6	31August. - 5 Sept.	Organizing: Principles and benefits of organizations. Revision .
7	7 Sept. - 12 Sept.	Organizational structure: Functional, line and staff, matrix, formal vs. Informal;
8	14 Sept. -19 Sept.	Organizational structure for large scale business organization, virtual organization.
9	21 Sept. - 26 Sept.	Staffing: Importance, scope and modes of staffing; delegation: Advantages, barriers to delegation, guidelines for effective delegation;
10	28 Sept.- 3 Oct.	Decentralization and centralization: Advantages and disadvantages; factors influencing decentralization;
11	5 Oct.- 10 Oct.	Directing; coordination;
12	12 Oct.- 17 Oct.	Controlling: Characteristics and process of control, prerequisites of an effective control system,
13	19 Oct. - 24 Oct.	Controlling techniques. Revision .
14	26 Oct.- 31 Oct.	Motivation: Objectives and significance;
15	10 Nov-14 Nov	Approaches to motivation. Test .
16	16 Nov -21 Nov	Leadership: Significance and functions; leadership styles;
17	23 Nov.- 28 Nov.	Approaches to leadership
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**

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Department Of Commerce

Lesson Plan (Session 2026-2027)

Class: B.COM
Semester: **I (A&B)**
Name of the Course: Business Mathematics-1(CC-M1)
Course Code: B23-COM-104
Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 50
Time: 3 hours
End Term Exam Marks: 35 Marks
Assessment: 15 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of sets, De-Morgan's laws; Logical statements and truth tables.	8
Unit: II	Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.	7
Unit: III	Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties; Determinant of a square matrix (upto 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.	8
Unit: IV	Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.	7

Text Books:

1) M L Bhargava . Elements of Business Mathematics, Jeevansons Publication.

Course Outcomes

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

1. To equip students with concepts of differentiation and integration
2. To understand about solution of a system of linear equations
3. Students will be able to understand about different types of matrices and determinants
4. To familiarize with calculus

Lesson Plan

SR. No	Date	Course Content
		Theory (1) + Tutorial (1)
1	1August 2026	Basics of mathematics.
2	3 August -8 August	Basics of set theory: Representation of sets, equivalent sets, power set, complement of a set. Venn diagrams: Union and intersection of sets,
3	10 August - 14 August	De-morgan's laws; logical statements and truth tables.
4	17 August - 22August	Logarithms: Laws of operation, log tables; arithmetic and geometric progression.
5	24 August -29 August	Logarithms: Laws of operation, log tables; arithmetic and geometric progression. Problems.
6	31August. - 5 Sept.	Log tables; arithmetic and geometric progression.
7	7 Sept. - 12 Sept.	Matrices and determinants: Definition of a matrix, order, equality, types of matrices;
8	14 Sept. -19 Sept.	Matrices and determinants: Definition of a matrix, order, equality, types of matrices;
9	21 Sept. - 26 Sept.	Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties;
10	28 Sept.- 3 Oct.	Determinant of a square matrix (upto 3x 3 order). Problems.
11	5 Oct.- 10 Oct.	Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle,
12	12 Oct.- 17 Oct.	Adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.
13	19 Oct. - 24 Oct.	Compound interest and annuities: Different types of interest rates, types of annuities,
14	26 Oct.- 31 Oct.	Compound interest and annuities: Different types of interest rates, types of annuities,
15	10 Nov-14 Nov	Present value and amount of an annuity (including the case of continuous compounding), problems.
16	16 Nov -21 Nov	Valuation of simple loans and debentures .
17	23 Nov.- 28 Nov.	Problems related to sinking funds
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

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Department Of Commerce

Lesson Plan (Session2026-2027)

Class: B.COM
Name of the Course: Corporate Accounting -I (CC-7)
Dates: 1 Aug. - 5 Dec. 2026

Semester: III (A&B)
Course Code B23-COM-301

SYLLABUS

Maximum Marks: 100
End Term Exam Marks: 70 Marks

Time: 3 hours
Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares.	15
Unit: II	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.	15
Unit: III	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.	15
Unit: IV	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	15

Text Books:

1.D.K. Goel, Shelly Goel. Corporate Accounting- 1, Avichal Publishing House.

Course Outcomes

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

1. Understand the principles and practices of corporate accounting.
2. Prepare and analyze financial statements of companies.
3. Apply accounting standards and regulatory requirements to corporate accounting.
4. Evaluate the financial performance and position of companies.

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	Issue of shares: Concept.
2	3 August -8 August	Issue of shares: types,; process and procedure (including insider trading);
3	10 August - 14 August	Issue of shares: process and procedure (including insider trading); Transfer of shares;
4	17 August - 22August	DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares;
5	24 August -29 August	DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares;
6	31August. - 5 Sept.	Dividend on shares; Redemption of preference shares.
7	7 Sept. - 12 Sept.	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes;
8	14 Sept. -19 Sept.	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes;
9	21 Sept. - 26 Sept.	Underwriting of shares: Concept, features, benefits.
10	28 Sept.- 3 Oct.	Underwriting of shares: parties, types and accounting treatment. Revision
11	5 Oct.- 10 Oct.	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings);
12	12 Oct.- 17 Oct.	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); Revision
13	19 Oct. - 24 Oct.	Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.
14	26 Oct.- 31 Oct.	Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction. Revision
15	10 Nov-14 Nov	Overview of income disclosure and computation standards (IDCS)
16	16 Nov -21 Nov	Final accounts of companies: Concept and preparation.
17	23 Nov.- 28 Nov.	Final accounts of companies: Concept and preparation.
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2026-2027)

Class: B.COM Semester: IIIrd **(A&B)**

Name of the Course: Income Tax Law-I (CC-8) Course Code: B23-COM-302

Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100 Time: 3 hours

End Term Exam Marks: 70 Marks Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Income tax: Concepts- Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax;Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.	12
Unit: II	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	19
Unit: III	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	16
Unit: IV	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	13
V		

Text Books : .

1. Dr. H.C.Mehrotra, Dr. S.P. Goyal. Income Tax, Sahitya Publication

Course Outcomes

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

1. Understand the principles and practices of corporate accounting
2. Prepare and analyze financial statements of companies
3. Apply accounting standards and regulatory requirements to corporate accounting.
4. Evaluate the financial performance and position of companies

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	Income tax: Concepts
2	3 August -8 August	Assesse, person, previous year, Assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax;
3	10 August - 14 August	Agricultural Income; Tax evasion, Tax avoidance,
4	17 August - 22August	Tax planning and Tax management.
5	24 August -29 August	Computation of incomes based on residential status of individuals, HUFs, Company and other persons;
6	31August. - 5 Sept.	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and
7	7 Sept. - 12 Sept.	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and
8	14 Sept. -19 Sept.	Income from house property.
9	21 Sept. - 26 Sept.	Income from house property.
10	28 Sept.- 3 Oct.	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions),
11	5 Oct.- 10 Oct.	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions),
12	12 Oct.- 17 Oct.	Capital Gains.
13	19 Oct. - 24 Oct.	Capital Gains.
14	26 Oct.- 31 Oct.	Income from other sources
15	10 Nov-14 Nov	Clubbing and aggregation of incomes.
16	16 Nov -21 Nov	Set off and carry forward of losses
17	23 Nov.- 28 Nov.	Exempted incomes.
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

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Department Of Commerce

Lesson Plan (Session 2026-2027)

Class: B.COM Semester: IIIrd **(A&B)**

Name of the Course: Banking and Insurance (CC-9) Course Code: B23-COM-303

Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100 Time: 3 hours

End Term Exam Marks: 70 Marks Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	15
Unit: II	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system.	15
Unit: III	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance.	15
Unit: IV	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy and claims settlement procedures.	15
V		

Text Books :

1. Seema Pandey, Anjna Kaushik, Manisha Dalal . Banking & Insurance, Kalyani Publication

Course Outcomes

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

1. Understand the structure and functioning of Indian capital markets
2. Explain the different types of securities and investment products
3. Analyze the role of capital markets in mobilizing savings and allocating resources
4. Evaluate the regulatory framework and market mechanisms in Indian capital markets.

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	Banking: Concept.
2	3 August -8 August	Banking: Concept, features, functions, Importance and principles of banking; Evolution of banking in India
3	10 August - 14 August	Classifications of banks; Credit creation,
4	17 August - 22August	Banking Regulation Act 1949: Major provisions.
5	24 August -29 August	Major provisions Revision.
6	31August. - 5 Sept.	Indian Banking System: Features, nationalization of commercial banks and its effects;
7	7 Sept. - 12 Sept.	Reserve Bank of India – Functions, control of credit by RBI, power of RBI;
8	14 Sept. -19 Sept.	Recent trends in Indian banking system. Revision.
9	21 Sept. - 26 Sept.	Insurance: Concept, need and principles of insurance; Insurance and economic development;,
10	28 Sept.- 3 Oct.	Insurance: Concept, need and principles of insurance; Insurance and economic development;,
11	5 Oct.- 10 Oct.	Life insurance: principles, present status & growth of life insurance in India
12	12 Oct.- 17 Oct.	General insurance: principles, present status & growth of general insurance in India,
13	19 Oct. - 24 Oct.	Claims settlement procedure; Regulatory Framework of Insurance. Revision.
14	26 Oct.- 31 Oct.	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure;
15	10 Nov-14 Nov	Marine insurance: Marine insurance policy and claims settlement procedures;
16	16 Nov -21 Nov	Marine insurance: Marine insurance policy and claims settlement procedures; Revision.
17	23 Nov.- 28 Nov.	Accident and motor insurance: Policy and claims settlement procedures.
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**

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Lesson Plan (Session 2026-2027)

Class: B.COM
Semester: IIIrd **(A&B)**
Name of the Course: Business Economics (CC-M3)
Course Code: B23-COM-304
Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100
Time: 3 hours
End Term Exam Marks: 70 Marks
Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Nature and scope of business economics, Importance of economics in business decisions; Basic Economic Concepts; Marginal analysis; Nature of demand function: law of demand, shifts in demand curve, factors influencing demand; Elasticity of demand: price, income and cross; Consumer's equilibrium: Cardinal Utility Approach, Ordinal Utility approach.	14
Unit: II	Production function: short and long run - law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale; Equilibrium of firm under perfect competition; monopoly - price discrimination, Price and output determination under monopolistic competition; Decisions under monopolistic competition.	16
Unit: III	Non-collusive oligopoly models- Cournot and Kinked Demand Curve; Collusive oligopoly models – Cartels, price leaderships; Employment theory, classical employment theory; Keynesian theory of employment; Money definition and its functions.	15
Unit: IV	Macro Economics: concept, nature and scope; Circular flow of income (four core sectors); National income concepts (an overview) – GNP, GDP, NNP, NDP; Inflation: types and control; Money supply (monetary aggregates); Fiscal policy; Monetary policy; Business cycles and their control.	15
V		

Text Books:

1. T.R. Jain. Business Economics. V.K. Publication.

Course Outcomes

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

1. Understand the principles of microeconomics and macroeconomics.
2. Analyze the behaviour of consumers, firms, and markets.
3. Evaluate the impact of economic policies and external factors on business decisions.
4. Apply economic concepts and theories to business problems and decisions Understand the principles of microeconomics and macroeconomics.

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	Basic Economic meaning.
2	3 August -8 August	Nature and scope of business economics, Importance of economics in business decisions; Basic Economic Concepts; Marginal analysis;
3	10 August - 14 August	Nature of demand function : law of demand, shifts in demand curve,Factors influencing demand; Elasticity of demand: price, income and cross
4	17 August - 22August	Consumer's equilibrium: Cardinal Utility Approach, Ordinal Utility approach
5	24 August -29 August	Production function: short run - law of variable proportions; Return to factor
6	31August. - 5 Sept.	long run - law of variable proportions; Return to factor
7	7 Sept. - 12 Sept.	Law of returns to scale; economies and diseconomies of scale; Equilibrium of firm under perfect competition; under.
8	14 Sept. -19 Sept.	Monopoly - price discrimination, Price and output determination
9	21 Sept. - 26 Sept.	Monopolistic competition; Decisions under monopolistic competition
10	28 Sept.- 3 Oct.	Non-collusive oligopoly models- Cournot and Kinked Demand Curve;
11	5 Oct.- 10 Oct.	Collusive oligopoly models – Cartels, price leaderships;
12	12 Oct.- 17 Oct.	Employment theory, classical employment theory; Keynesian theory of employment;.
13	19 Oct. - 24 Oct.	Money definition and its functions
14	26 Oct.- 31 Oct.	Macro Economics: concept, nature and scope; Circular flow of income (four core sectors);
15	10 Nov-14 Nov	National income concepts (an overview) – GNP, GDP, NNP, NDP;
16	16 Nov -21 Nov	Inflation: types and control; Money supply (monetary aggregates);
17	23 Nov.- 28 Nov.	Fiscal policy; Monetary policy;
18	30 Nov.- 5 Dec.2026	Business cycles and their control..Revision.

Signature of Teacher **Head of Department**

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2026-2027)

Class: B.COM Semester: V **(A&B)**
Name of the Course: Cost Accounting (CC-13) Course Code B23-COM-501
Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100 Time: 3 hours
End Term Exam Marks: 70 Marks Assessment: 30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type questions covering the entire syllabus in addition to that eight more questions will be set, two questions from each unit. Students will be required to attempt in all. In addition to the compulsory question, students will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	Cost Accounting: Nature, scope, principles, functions, methods and techniques, advantages and limitations; Installation of costing System: Role of cost accountant; Elements of cost, Cost concepts and classification.	16
Unit: II	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; Concept and treatment of labour turnover; Idle time; Overtime and fringe benefits; Methods of wage payment: Time and piece rate; Incentive schemes.	16
Unit: III	Overheads: Concept, classification, allocation, apportionment and absorption of overheads; Under and over absorption of overheads: Unit costing; Job and Batch costing.	14
Unit: IV	Methods of Costing: Contract costing; Process costing (process losses, joint and by-products); Service costing (Transport); Cost control and Cost Reduction.	14

Text Books:

1. S.P.Gupta, Ajay Sharma, Satish Ahuja. Cost Accounting .VK Global Publications.

Course Outcomes

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

1. Illustrate the understanding of theoretical framework of basics of cost accounting and be able to classify the manufacturing cost of products.
2. Apply the knowledge and skills to control material and labor costs.
3. Understand the procedure of allocation, apportionment and absorption of overheads.
4. Integrate the Cost Accounting Techniques in various Industries.

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	Introduction to Cost Accounting: Nature,
2	3 August -8 August	Introduction to Cost Accounting: scope, principles, functions, methods
3	10 August - 14 August	Introduction to Cost Accounting: Nature, scope, principles, functions, methods & techniques; Advantages and limitations
4	17 August - 22August	Installation of Costing System; Role of Cost Accountant; Elements of Cost
5	24 August -29 August	Cost Concepts & Classification of Costs
6	31August. - 5 Sept.	Material Cost: Material planning & purchasing; Storage and issue of materials
7	7 Sept. - 12 Sept.	Pricing of material issues; Material control techniques; Treatment of material losses
8	14 Sept. -19 Sept.	Labour Cost: Composition and control procedure; Labour turnover. Revision.
9	21 Sept. - 26 Sept.	Idle time, overtime & fringe benefits; Methods of wage payment; Incentive schemes
10	28 Sept.- 3 Oct.	Overheads: Concept and classification; Allocation and apportionment of overheads
11	5 Oct.- 10 Oct.	Absorption of overheads; Under and over absorption of overheads
12	12 Oct.- 17 Oct.	Unit Costing; Job Costing. Revision.
13	19 Oct. - 24 Oct.	Batch Costing.
14	26 Oct.- 31 Oct.	Contract Costing
15	10 Nov-14 Nov	Contract Costing. Revision.
16	16 Nov -21 Nov	Process Costing: Process losses, joint products & by-products
17	23 Nov.- 28 Nov.	Service Costing (Transport); Cost Control and Cost Reduction
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**

INDIRA GANDHI (P.G.) MAHILA MAHAVIDYALAYA, KAITHAL

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Department Of Commerce

Lesson Plan (Session 2026-2027)

Class: B.COM
Semester: V **(A&B)**
Name of the Course: Goods & Services Tax (CC-14)
Course Code: B23-COM-502
Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100
Time: 3 hours
End Term Exam Marks: 50(T) +20(P) =70 Marks
Assessment: 20(T)+10(P)=30 Marks

Note: Examiner will be required to set nine questions in all. First question will be compulsory, consisting of short type question covering the entire syllabus in addition to that eight more questions will be set, two question from each unit. Students will be required to attempt in all. In addition to the compulsory question, student will have to attempt four more questions selecting one question from each unit.

Unit	Topics	Contact Hours
Unit: I	GST structure, registration and exemptions: Constitutional framework of indirect taxes before GST; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST(SGST,CGST,UTGST& IGST); GST council; GST network; State compensation mechanism, Registration: Nature, persons liable, threshold limit, procedure.	12
Unit: II	Levy and collection of GST: Taxable event –scope, forms and nature of supply; Time and place of supply, value of supply, exempt supplies, small supplies, zero rated supply; Composition levy Scheme; HSN/SAC classification; Composite and mixed supplies; ECO operators.	11
Unit: III	Input tax credit & tax invoice: Eligibility conditions, apportionment of credit, blocked credits; Tax credit in respect of capital goods and in special circumstances, transfer of input credit (input service distribution); Doctrine of unjust enrichment; Reverse charge mechanism; Job work tax invoice; Credit and debit notes; E- Way bills.	11
Unit: IV	Miscellaneous and special provisions: GST returns – types of returns, monthly returns, annual returns and final return – due dates for filing of returns final assessment; Accounts and audit under GST, payment of tax; Appeals, offences & penalties.	11
V	Practical Exposure to GST: Online GST registration demonstration; Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger; Types of GST returns, Annual Return and Reconciliation Statement, Filing a refund application, Generating E-way bills	30

Text Books:

1. Garg , Rajesh . Goods & Services Tax, V.K Publication.

Course Outcomes

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

1. Recognize the basic accounting concept and conventions.
2. Cultivate accounting skills to manage the profits and losses of any trading organization.
3. Apply the rules of double entry book keeping for the preparation of final accounts.
4. To understand the concepts of branch & consignment accounts.

Lesson Plan

SR. No	Date	Course Content	
		Theory (2)	**Practical (2)**
1	1August 2026	GST introduction.	-----
2	3 August -8 August	Constitutional framework of indirect taxes before GST;	-----
3	10 August - 14 August	major defects in the structure of indirect taxes prior to GST;	Practical exposure to GST: Online GST registration demonstration;
4	17 August - 22August	GST structure, registration and exemptions:	Payment of GST by electronic ledger:
5	24 August -29 August	Rationale for GST; structure of GST (SGST, CGST, UTGST, IGST);GST council; Revision & test	Electronic liability register,
6	31August. - 5 Sept.	Gst network; state compensation mechanism, registration: Nature, persons liable, threshold limit, procedure.	Electronic credit ledger,
7	7 Sept. - 12 Sept.	Levy and collection of GST: Taxable event –scope, forms and nature of supply;	Electronic cash ledger;
8	14 Sept. -19 Sept.	Time and place of supply, Revision.	Types of GST returns,
9	21 Sept. - 26 Sept.	Value of supply, exempt supplies, small supplies, zero rated supply;	Types of GST returns,
10	28 Sept.- 3 Oct.	Composition levy scheme; HSN/sac classification; composite and mixed supplies; eco operators.	Annual return and reconciliation statement,
11	5 Oct.- 10 Oct.	Input tax credit & tax invoice: Eligibility conditions, apportionment of credit, blocked credits; Revision & test.	Annual return and reconciliation statement, practice
12	12 Oct.- 17 Oct.	Tax credit in respect of capital goods and in special circumstances, transfer of input credit (input service distribution); doctrine of unjust enrichment;	Practice
13	19 Oct. - 24 Oct.	Reverse charge mechanism; job work tax invoice;	Filing a refund application,
14	26 Oct.- 31 Oct.	Credit and debit notes; e- way bills. Revision.	Filing a refund application, practice
15	10 Nov-14 Nov	Miscellaneous and special provisions: GST returns – types of returns, monthly returns, annual returns and final return – due dates for filing of returns final assessment;	Practice
16	16 Nov -21 Nov	Accounts and audit under GST. Revision & test.	Generating e-way bill
17	23 Nov.- 28 Nov.	Payment of tax; appeals, offences & penalties.	Generating e-way bill
18	30 Nov.- 5 Dec.2026	Revision of payment of tax; appeals, offences & penalties.	Practice

Signature of Teacher **Head of Department**

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Affiliated to Kurukshetra University, Kurukshetra

Department Of Commerce

Lesson Plan (Session 2026-2027)

Class: B.COM
Semester: **V(A&B)**
Name of the Course: Industrial and Labour Laws (CC-15)
Course Code: B23-COM-503
Dates: 1 Aug. - 5 Dec. 2026

SYLLABUS

Maximum Marks: 100
Time: 3 hours
End Term Exam Marks: 70(T) =70 Marks
Assessment: 30(T) =30 Marks

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
Unit: I	Labour Laws: History, need, purpose, classification of Labour Laws in India, Regulatory framework, fundamental rights and industrial relations, Article 14: Equality before Law, Article 16: Equality of Opportunity in public employment, Article 19(1)©: Right to association & union, Article 23 & 24: Right against exploitation, equal pay for equal work; Social security provisions; New labour codes: Need, objectives, features, proposals, code on wages 2019, code on social security 2020, industrial relation code 2020.	16
Unit: II	Labour Welfare & Law of Industrial Relations: The Factories Act, 1948: Approval, licensing and registration, health, safety and welfare measures of employees, provisions regarding employment of adults, women and children in factories; The Contract Labour (Regulation and Abolition) Act, 1970; The Industrial Disputes Act, 1947: Definitions, authorities, procedure to settle disputes; Trade Union Act: Provisions, authorities, registration, amalgamation and dissolution.	15
Unit: III	Law of Wages: The Payment of Wages Act, 1936: Definitions, methods of computing and fixing wages; The Minimum Wages Act, 1948; Payment of Bonus Act, 1965: Definition of accounting year, allocable surplus, available surplus, eligibility and disqualification of bonus, computation of bonus, power of inspectors, penalties and offences.	14
Unit: IV	Laws of Social Security: The Employees' State Insurance Act, 1948; The Employees' Provident Fund Act 1952: Definitions, pension scheme, superannuation, employee pension fund scheme, employee deposit linked insurance scheme, determination and recovery of money due from employer, penalties; The Gratuity Act, 1972: Objectives, coverage, employer's obligations, benefits; Overview of Sharam Suvidha portal; ESIC portal; EPFO portal.	15
V*	-	

Text Books:

1. Shagun Ahuja, Seema Pandy.Industrial and Labour Laws .Kalyani Publications.

Course Outcomes

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

1. Have thorough knowledge of Labour Laws prevalent in India.
2. Develop an understanding of implications of labour laws on industrial relations.
3. Understand the compliance to labour laws and social security provisions.
4. Critically evaluate the need of labour and industrial laws in an establishment.

Lesson Plan

SR. No	Date	Course Content
		Theory (3) + Tutorial (1)
1	1August 2026	Introduction to Labour Laws: Meaning, nature.
2	3 August -8 August	Introduction to Labour Laws: Meaning, nature, scope, need & importance; Classification of Labour Laws in India
3	10 August - 14 August	Constitutional Provisions relating to Labour: Fundamental Rights (Articles 14, 16, 19(1)
4	17 August - 22August	Constitutional Provisions relating to Labour: Fundamental Rights 23 & 24); Directive Principles. Revision.
5	24 August -29 August	Industrial Relations: Concept, parties to industrial relations; Role of State in industrial relations
6	31August. - 5 Sept.	The Factories Act, 1948: Objectives, definitions, approval, licensing & registration of factories
7	7 Sept. - 12 Sept.	Health, Safety & Welfare Provisions under the Factories Act, 1948
8	14 Sept. -19 Sept.	Employment of adults, women & children under the Factories Act
9	21 Sept. - 26 Sept.	The Contract Labour (Regulation & Abolition) Act, 1970: Objectives, applicability, registration & licensing
10	28 Sept.- 3 Oct.	The Industrial Disputes Act, 1947: Definitions, authorities & prevention of industrial disputes
11	5 Oct.- 10 Oct.	Settlement of Industrial Disputes: Works committee, conciliation, adjudication & arbitration
12	12 Oct.- 17 Oct.	Law of Wages: The Payment of Wages Act, 1936 & Minimum Wages Act, 1948
13	19 Oct. - 24 Oct.	The Payment of Bonus Act, 1965: Concepts of bonus, surplus, eligibility & computation
14	26 Oct.- 31 Oct.	Laws of Social Security: The Employees' State Insurance Act, 1948
15	10 Nov-14 Nov	The Employees' Provident Fund Act, 1952: Pension schemes, EDLI & recovery of dues
16	16 Nov -21 Nov	The Payment of Gratuity Act, 1972: Objectives, coverage, calculation & employer obligations
17	23 Nov.- 28 Nov.	New Labour Codes & Revision: Code on Wages 2019, Social Security Code 2020, Industrial Relations Code 2020
18	30 Nov.- 5 Dec.2026	Revision.

Signature of Teacher **Head of Department**