

Department of Commerce

Consolidate Lesson Plan

2025-26 (Odd Sem)

Lesson Plan

Class
MCOM-SEM-I

Subject
MPOB

Session : 2025-26
Tutor :Satish Singla

	<p style="text-align: center;">MANAGEMENT PROCESS AND ORGANISATIONAL BEHAVIOR Discipline Specific Course (Semester-I) Course Code U25MOC101</p> <p>Credits-4 60 Hours (4 Hrs/ week) Exam Time: 3 Hours</p> <p style="text-align: right;">Internal Marks:70 External Marks:30 Total Marks:100</p>
Month	Topics to be covered
August,2025	<ul style="list-style-type: none"> • Meaning, Nature And Scope Of Management; Management Thoughts • Approaches to management: Scientific process, Decisions theory school • Quantitative and system school, Contingency theory of management • Managerial skills; Social responsibility of managers.
September,2025	<ul style="list-style-type: none"> • Managerial Functions: Planning – Concepts, Significance, Types • Organizing – Concept Principles, Types Of Organizations • Authority Responsibility, Power,Delegation, Decentralization • Staffing; Directing (Leading, Motivating And Communicating) • Coordinating ,Controlling, Process And Techniques • Organizational Behaviour: concepts, determinants • challenges and opportunities of OB • contributing disciplines to the OB
	Test I :(Tentative) 4th Week
October,2025	<ul style="list-style-type: none"> • Organizational culture and climate; Factors affecting OB • Understanding and managing individual behavior • Personality, Perception, Values,Attitudes and Learning.
21November, 2025	<ul style="list-style-type: none"> • Understanding And Managing Group Behavior: Interpersonal And Group Dynamics; Transactional Analysis • Applications Of Emotional Intelligence In Organizations • Communication: Process ,ModelsOf Communication • Issues in organizational communication • Organizational Change; To Analyze The Major Concepts Of Organizational Behaviour In Business Organizational Development; • Conflict Management And Stress Management.
	Test-II :(Tentative)-2nd Week
	<p style="text-align: center;">Recommended Books and Readings</p> <ol style="list-style-type: none"> 1. Chandan, J.S., <i>Organizational Behaviour</i>, Vikas Publications 2. Koontz, H & Wechrich, H., <i>Management</i>, Tata McGraw Hill. 3. Luthans, F., <i>Organizational Behaviour</i>, Tata McGraw Hill. 4. Robbins, S.P., <i>Management</i>, Prentice Hall Ins. 5. Robbins, S., Judge, T. & Sanghi, S., <i>Organizational Behaviour</i>, Prentice Hall of India. 6. Stoner, J., <i>Management</i>, Prentice Hall of India. 7. Davis, K., <i>Organisational Behaviour</i>, Tata McGraw Hill.

Lesson Plan

Class

Subject

Session : 2025-26

MCOM-SEM-I

Development Studies

Tutor : Rakesh

	<p style="text-align: center;">DEVELOPMENTAL STUDIES Discipline Specific Course (Semester-I) Course Code U25MOC102T</p> <p>Credits-4 60 Hours (4 Hrs/ week) Exam Time: 3 Hours</p> <p style="text-align: right;">Internal Marks:70 External Marks:30 Total Marks:100</p>
Month	Topics
August, 2025	Meaning, nature, and scope of development, Difference between growth and development, Dimensions of development: economic, social, political, cultural, and environmental, Indicators of development: GDP, HDI, PQLI, GDI, Gender Gap Index, Theories of development: Classical, Neo-classical, Structuralist, Dependency theory, World-systems theory
September, 2025	Role of agriculture, industry, and services in development, Dualism and development: Lewis model, Human capital and economic development, Development planning in India: Five-Year Plans to NITI Aayog, Role of government policy in economic development, Human development: education, health, gender, and poverty,
	Test I :(Tentative)
October, 2025	social structures and development: caste, class, ethnicity, and social mobility, Role of institutions: state, market, NGOs, and civil society, Globalization and its impact on development, Role of international institutions: UNDP, World Bank, IMF, WTO, Sustainable Development: concept, challenges, and global efforts (Rio Summit, SDGs),
November, 2025	Environmental degradation and climate change, Inclusive development: concept, policies, and strategies, Regional imbalance and development, Development challenges in India: poverty, unemployment, inequality, and urbanization
	Test-II :(Tentative)
	<p>Recommended Books and Readings</p> <ol style="list-style-type: none"> 1. Todaro, M. P., & Smith, S. C., <i>Economic Development</i>, Pearson Education 2. Dreze, J., & Sen, A., <i>India: Development and Participation</i>, Oxford University Press 3. Thirlwall, A. P., <i>Growth and Development</i>, Palgrave Macmillan 4. Ray, D., <i>Development Economics</i>, Oxford University Press 5. Meier, G. M., & Rauch, J. E., <i>Leading Issues in Economic Development</i>, Oxford University Press

Lesson Plan

Class
M.Com. 1st Sem

Subject
Managerial Economics

Session
2025-26

Name of the Faculty : Heena Pahuja

	Internal Marks: 30 External Marks: 70 Time: 3 Hrs.
Month	Topic/s
August,2025	<ul style="list-style-type: none">• Theory of demand and consumer equilibrium – utility and indifference curve approach• Demand function; Elasticity of demand and its significance in managerial decision-making• Demand forecasting and its techniques
September,2025	<ul style="list-style-type: none">• Theory of Cost: Types of cost – production cost, selling cost, R&D Cost• Short run and long run cost curves; relation between cost and revenue• Break-even point; Economies and diseconomies of scale & scope• Production function: short term and long run production function• Law of variable proportion and returns to scale• Iso-quant curves
October,2025	<ul style="list-style-type: none">• Market Structure and Competition: Price and output determination under perfect competition, monopoly• Monopolistic competition and oligopoly
November,2025	<ul style="list-style-type: none">• Modern theories of firm: Baumol's theory of sales maximization• Managerial Theory, Behavioral Theory• National Income: Concept and Measurement

Lesson Plan

Class M.Com. Sem. I		Subject Financial Accounting and ESG Reporting		Session: 2025-26 Tutor: Dr. Anita Taneja	
	Financial Accounting and ESG Reporting Discipline Specific Course (Semester-I) Course Code (U25MOC104T)				
	Credits-4 60 Hours (4 Hrs/ week) Exam Time: 3 Hours		Internal Marks:30 External Marks:70 Total Marks:100		
Month	Topics of Syllabus				
August, 2025	<ul style="list-style-type: none">Definition, nature, and scope of financial accounting, accounting principles, concepts, and conventions, accounting cycle: journal, ledger, trial balance, Preparation of final accounts: Trading Account, Profit & Loss Account, and Balance Sheet, Accounting for depreciation, provisions, and reserves.Revision and Test				
September, 2025	<ul style="list-style-type: none">Introduction to Indian Accounting Standards (Ind AS), Key Ind AS relevant to financial reporting: Ind AS 1, 2, 16, 115, and 116, Difference between Ind AS and IFRS, Financial Statement Analysis: Comparative and common-size statements, Ratio analysis, Cash flow statement (as per Ind AS 7, ESG: Meaning, importance, and evolution, ESG vs. CSR: key distinctions, ESG integration in financial performance and reporting, Role of stakeholders in ESG governance, ESG metrics: carbon footprint, human capital, board diversity, ethical supply chain.Revision and Test				
Test I: (tentative)					
October, 2025	<ul style="list-style-type: none">Global ESG reporting framework: RI (Global Reporting Initiative), SASB (Sustainability Accounting Standards Board), TCFD (Task Force on Climate-related Financial Disclosures), Integrated Reporting (IR Framework), ESG Reporting in India: SEBI-mandated Business Responsibility and Sustainability Reporting (BRSR),Revision and Test				
Test-II :(tentative)					
November 2025	<ul style="list-style-type: none">ESG ratings and disclosures in annual reports Case studies: ESG reports of Indian and global companies, Challenges in ESG reporting: data, standardization, and complianceRevision and Test				
	Recommended Books for Reading: Alessandro Migliavacca, Accounting for Sustainable Business: Integrating CSR and ESG Principles, Gupta, R.L. & Ramaswamy, Advanced Accountancy, Volume I&II, Sultan Chand & Sons. Bhattacharya, S.K. & Dearden, J., Accounting for Management: Text and Cases, Vikas Publishing House Anthony, R.N. & Reece J.S., Accounting Principles, Homewood, Illinois, Rd Irwin. Gupta, R.L. & Ramaswamy, Advanced Accountancy, Volume I&II, Sultan Chand & Sons.				

Lesson Plan

Class
M.COM. SEM-I

Subject
Business Statistics

Session: 2025-26
Tutor: Shaina Tehria

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
August,2025	<ul style="list-style-type: none">Univariate analysis: central tendency, dispersion (theoretical concept); Probability: Introduction, addition theorem, multiplication theorem, conditional probability, Bayes Theorem. Theoretical Probability Distribution: Binomial, Poisson, Normal Distribution; their characteristics and applications.		
September,2025	<ul style="list-style-type: none">Sampling: probability and non-probability sampling methods; sampling distribution and its characteristics; Hypothesis testing, hypothesis formulation and testing; Statistical Tests: z-test, t-test, F-test, Analysis of variance, chi-square test, Wilcoxon Signed-Rank Test, Kruskal-Wallis test.		
Test I: (tentative)			
October,2025	<ul style="list-style-type: none">Correlation Analysis: Simple, Partial and Multiple correlations; Regression analysis: Simple Linear regression Model, ordinary least square method. Time series analysis: components of time series and their measurement and uses.		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Index numbers: meaning and types, methods for measuring indices, adequacy of indices; Statistical quality control, causes of variation in quality, Control Charts, Acceptance sampling.		
Recommended Books and Readings			
1. Gupta, S.P., Statistical Methods, Sultan Chand & Sons			
2. Hooda, R.P., Statistics for Business and Economics, McMillian, New Delhi.			
3. Ken Black, Business Statistics, Wiley.			

Lesson Plan

Class	Subject	Session: 2025-26
MCOM-SEM-I	Technology in Business	Tutor: Dr. Vasundhra

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
August,2025	Technology and Infrastructure for E-Commerce: Framework of E-commerce; Network Infrastructure for E- Commerce – Market Forces Influencing I-way, Network Access Equipment, Public Policy Issues Shaping the I- way; EDI - Applications in Business, Legal, Security and Privacy Issues of EDI; Components of EDI Standards, ASC X12 and EDIFACT. E-Commerce and Retailing: Changing Retail Industry Dynamics,		
September,2025	Mercantile Models from the Consumer’s Perspective, Management Challenges in Online Retailing, Assignment-1, Intranets and Customer Asset Management: Basics of Customer Asset Management, Online Sales Force, Online Customer Service and Support, Technology and Marketing Strategy. Intranets and Manufacturing: Integrated Logistics, Agile Manufacturing		
Test I :(tentative)			
October,2025	Emerging Business Requirements, Manufacturing Information Systems, Intranet-based Manufacturing, Logistics Management, Assignment-2, E-Commerce and Online Publishing: Why Online Publishing, Online Publishing approaches, Advertising and Online Publishing. E-Commerce and Banking: Changing Dynamics in the Banking Industry, Home Banking Implementation Approaches, Management Issues in Online Banking.		
Test-II : (tentative)			
November, 2025	Intranets and Corporate Finance: An Introduction, Financial Systems, Financial Intranets, Software Modules in Financial Information Systems, Human Resource Management Systems, Size/Structure of Financial Software Market.		
Recommended Books and Readings			
<ul style="list-style-type: none">• Kalakota & Whinston, Electronic Commerce: A Manager’s Guide, Pearson Education.• Joseph, E-Commerce: An Indian Perspective, Prentice Hall of India.• Turbon, et. al., Electronic Commerce: A Managerial Perspective, Pearson Education.			

Lesson Plan

Class M.A. I Sem	Subject Human Values and Ethics in Business	Session: 2025-26 Tutor: Dr. Anita Taneja
	Value Added Course (Semester-I) Course Code (U25VAC109T)	
	Credits-2 30 Hours (2 Hrs/ week) Exam Time: 2 Hours	Internal Marks:35 External Marks:15 Total Marks: 50
Month	Topics of Syllabus	
August, 2025	<ul style="list-style-type: none"> • Introduction to Human Ethics and Values: Definitions and scope of human ethics and values; historical overview of ethical thoughts. Major ethical theories, Ethical Principles: Virtue ethics: character and moral virtues; Ethics of care, Moral Reasoning and Ethical Issues in Society: Study of cognitive and psychological factors that influence moral judgment, • Test and Revision 	
September, 2025	<ul style="list-style-type: none"> • Application of formal and informal logic to moral arguments and ethical reasoning, Exploration of ethical frameworks for addressing societal problems and promoting social change.Principles of Business Ethics: Introduction of Basic Principles of Business Ethics, Ethical Issues, Moral Reasoning &Moral Responsibility, Ethical Principles in Business i.e. Utilitarianism, Rights & Duties, Justice & Fairness, Integrationamong Principles. Business Ethics & CSR: Ethics and the Environment, Ethics of Consumer Protection & Marketing,Ethics and the Employee, Ethics of Job Discrimination, Corporate Social Responsibility • Test and Revision 	
	Test I :(tentative)	
October, 2025	<ul style="list-style-type: none"> • Moral Responsibility, Ethical Principles in Business i.e. Utilitarianism, Rights & Duties, Justice & Fairness, Integrationamong Principles. Business Ethics & CSR: Ethics and the Environment, Ethics of Consumer Protection & Marketing,Ethics and the Employee, Ethics of Job Discrimination, • Test and Revision 	
	Test II :(tentative)	
November 2025	<ul style="list-style-type: none"> • Corporate Social Responsibility • Test and Revision 	
	Recommended Books and Readings: <ul style="list-style-type: none"> • S. K. Sarangi & Anandarup Sarangi, Values And Ethics Of Business And Profession: Concepts And Cases • Rachels, James & Rachels, Stuart, <i>The Elements of Moral Philosophy</i>, McGraw-Hill Education • Ghosh, B.N., <i>Business Ethics and Corporate Governance</i>, McGraw-Hill Education • Velasquez, Manuel G., <i>Business Ethics: Concepts and Cases</i>, Pearson Education • Beauchamp, Tom L. & Bowie, Norman E., <i>Ethical Theory and Business</i>, Pearson Education 	

Dr. Anita Taneja

Signature of Teacher

M.Com. Sem. III

Lesson Plan

Class
M.COM. SEM-III

Subject
Business Legislation

Session : 2025-26
Tutor: Shaina Tehria

	Internal Marks:40	External Marks:60	Time: 3Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">The Indian Contract Act, 1872; Meaning of a Contract, Classification of Contracts, Essentials of a valid Contract		
August,2025	<ul style="list-style-type: none">Performance of a Contract; Discharge of Contract; Breach of Contract; Quasi Contracts; Contract of Indemnity and Guarantee, Bailment and Pledge, Contract of Agency. The Sales of Goods Act, 1930; Meaning and essentials of a valid contract of sale, Distinction between sale and agreement to sell, Meaning of goods and their classification.		
September,2025	<ul style="list-style-type: none">Conditions and Warranties, Doctrine of Caveat Emptor, Rights of an unpaid seller, Rights of Buyer, Negotiable Instrument Act, 1881; Meaning and Characteristics of negotiable instrument, Types of negotiable instruments and their characteristics, Holder and Holder-in-due course, Discharge and Dishonour of negotiable instruments, Negotiation and Assignment.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">The Companies Act, 2013; Meaning and Characteristics of a company; Objects and Applications of Companies Act, 2013; Landmark provisions of new companies Act, 2013. Classification of companies; Concept of One Person company; Formation of a company, Memorandum and Articles of Association, Prospectus, Allotment of shares and share capital Membership in Companies.		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Meetings of Companies: General principles of meetings, Types of meetings; Prevention of Oppression and Mismanagement; Winding up of a Company; Consumer Protection Act: Define consumer rights, provisions regarding complaints in consumer courts, Unfair Trade Practices and Restrictive Trade Practices, Consumer Protection Council, Consumer forum.		
Recommended Books and Readings			
<ol style="list-style-type: none">Gulshan, S.S. and Kapoor, G.K., Business law including Company Law, New Age International Publication.Mancintyre, E. Business Law, Pearson Education.Tulsian, Business law, Tata McGraw Hill.			

--

Lesson Plan

Class	Subject	Session: 2025-26
MCOM-SEM-III	Personal Finance	Tutor: Dr. Vasundhra

	Internal Marks:40	External Marks:60	Time: 3Hrs.
Month	Topic/s		
July,2025	Personal finance-Meaning, nature, scope and importance, Financial Planning-Meaning, process, Factors affecting financial planning, Role of financial planner		
August,2025	Risk profiling, client data analysis, Life cycle, Wealth cycle, Asset allocation strategies: Strategic, Tactical, Fixed, Flexible, Assignment-1, Risk Management: Meaning, process and importance, Systematic and unsystematic risks, types of personal risks		
September,2025	Difference between risk assessment, risk management and risk avoidance, Risk management strategies, Types of Insurance, assessment of requirement of health insurance, life insurance and general insurance, choice of products for risk coverage, Assignment-2		
Test I : (tentative)			
October,2025	Meaning and importance of investment management, Investment avenues-equity, debt, gold, real estate, mutual funds, exchange traded funds, Portfolio management, loan management		
Test-II : (tentative)			
November, 2025	Tax planning- basic terminology, Deductions under various sections, Taxation of investment products, retirement planning, management of nomination, power of attorney and will, Revisionary classes and doubt sessions		
Recommended Books and Readings			
<ul style="list-style-type: none">• Kapoor Jack R, Personal Finance, The McGraw-Hill companies.• Singh K & Kiran C, Personal Finance, Bharti Publications.			

Lesson Plan

Class
MCOM-SEM-III

Subject
MCH-331:Human Resource Planning

Session : 2025-26
Tutor :Satish Singla

	Internal Marks:40	External Marks:60	Time: 3Hrs.
<i>Month</i>	<i>Topics to be covered</i>		
July,2025	<ul style="list-style-type: none"> Human Resource Planning: Concept, Objectives, Benefits,Problems 		
August,2025	<ul style="list-style-type: none"> Strategic Human Resource Planning Job Analysis Human Resource Planning Process and Action Plans: Human Resource Demand Forecasting: Assessment and Techniques 		
September,2025	<ul style="list-style-type: none"> Human Resource Supply Forecasting: Assessment and Techniques; Action plans for Recruitment and Selection Separation, Retention, Training and Redeployment 		
	<ul style="list-style-type: none"> Test I : (Tentative) 		
October,2025	<ul style="list-style-type: none"> Productivity Management and Human Resource Planning: Work Study, Method Study, Work Measurement, Job Design, Work Scheduling. 		
21November, 2025	<ul style="list-style-type: none"> Human Resource Planning in Changing Context: Human Resource Information System; Human Resource Accounting and Audit; Structure of Labor Force and Demographic Changes: Problems and Challenges. 		
	<ul style="list-style-type: none"> Test-II : (Tentative) 		
	<p>Recommended Books and Readings</p> <p>Sekhri, A., Human Resource Planning & Audit, Himalya Publishing House</p> <p>2. Bhattacharyya D.K., <i>Human Resource Planning</i>, Excel Books India.</p> <p>1. Dessler, G., <i>Human Resource Management</i>, Prentice Hall of India</p> <p>2. Rao, V.S.P., <i>Human Resource Management</i>, Excel Books</p> <p>3. Ashwathappa, K.,<i>Text & Cases in Human Resources Management</i>, Tata McGraw Hill</p> <p>4. D'Cenzo, David A. andRobbins, S. P.,<i>Human Resource Management</i>, John Wiley</p> <p>5. Gomez-Mejia, Luis R., D. B. Balkin, and. Cardy, R. L<i>Managing Human Resources</i>, Prentice Hall</p> <p>6. Rothwell, W. J., & Kazanas, H. C., <i>Planning and Managing Human Resources</i>,Jaico Publishing House</p> <p>7. Stevenson, W., <i>Operations Management</i>, McGraw Hill</p>		

Lesson Plan

Class
MCOM-SEM-III

Subject
MCH:335 Compensation Management

Session : 2025-26
Tutor :Satish Singla

	Internal Marks:40	External Marks:60	Time: 3Hrs.
<i>Month</i>	<i>Topics to be covered</i>		
July,2025	<ul style="list-style-type: none"> • Compensation Management- Concept, Objectives • Nature, Types, Compensation Responsibilities • Compensation Philosophies & Approaches 		
August,2025	<ul style="list-style-type: none"> • Bases For Pay- Traditional Bases • Incentive Pay And Person-Focused Pay • Pay For Performance 		
September,2025	<ul style="list-style-type: none"> • Competency Based Pay • Team Rewards Designing Compensation System • Internal Alignment (Job Analysis And Job Evaluation) • External competitiveness and individual contribution. 		
	<ul style="list-style-type: none"> • Test I : (Tentative) 		
October,2025	<ul style="list-style-type: none"> • Employee Benefits- legally required benefits, discretionary benefits and key issues in employee benefits; Compensating Executives, Laws relating to Compensation. 		
	<ul style="list-style-type: none"> • Test-II : (Tentative) 		
21November, 2025	<ul style="list-style-type: none"> • Contemporary Strategic Compensation Challenges- • Compensation Practices Of Multinational Corporations • Working Of Different Institutions Related To Reward System Like Wage Boards, Pay Commissions 		
	<p>Recommended Books and Readings</p> <ol style="list-style-type: none"> 1. Martocchio, Joseph J, Strategic Compensation: A Human Resource Management Approach, Pearson Education. 2. Milkovich and Newman, Compensation, Tata McGraw-Hill. 3. Armstrong, Michel and Murlis, Helen, Reward Management: A Handbook of Salary Administration, Kogan Page. 4. Bhattacharya, M.S.& Sengupta, N., Compensation Management, Excel Books 		

Lesson Plan

Class M.Com. III Sem	Subject Consumer Behaviour (MCM-322)	Session: 2025-26 Tutor: Dr. Anita Taneja
	Internal Marks:40 Exam Time: 3 Hours	External Marks:60 Total Marks: 100
Month	Topics of Syllabus	
July, 2025	<ul style="list-style-type: none"> Consumer Behaviour- Introduction to consumer behaviour; Its Roots in Various Disciplines, Interrelationship between Consumer Behaviour and Marketing Strategy, Consumer Research; Process, Research Methods & Tools, Types and its Relevance. Test and Revision 	
August, 2025	<ul style="list-style-type: none"> Consumer as an Individual -Consumer Needs and Motivation; Goals, Dynamics of Motivation, Measurement of Motives, Personality and Consumer Behaviour; Nature, Theories of Personality and Self Concept, Consumer Perception and Information Processing; Dynamics of Perception, Consumer Imagery, and Perceived Risk, Learning & Consumer Involvement; Meaning, Behavioural & Cognitive Learning Theories and application to marketing, Consumer Attitude; Meaning, Attitude Formation & Change, Relationship in Behaviour & Attitude Formation, and Structural Models. Test and Revision 	
September, 2025	<ul style="list-style-type: none"> Group Dynamics and Consumer Behaviour - Reference Groups; Meaning, Types, Affects, Relevance and Applications, The Family; Functions, Decision Making and Family Life Cycle, Social Class; Meaning, Types of Status, Lifestyle Profiles and Mobility in Social Classes, Measurements, Influence of Culture; Characteristics, Measurements & Core Values of Culture, Sub Cultural Aspects on Consumer' Mind Set; Meaning, Types & Understanding Multiple Sub cultural Membership Interaction & Influence. Test and Revision 	
	Test I :(Tentative)	
October, 2025	<ul style="list-style-type: none"> Consumer Decision Making Process- Personal Influence and the Opinion Leadership; Meaning and Dynamics of Opinion Leadership Process, Measurement of Opinion Leadership, Diffusion of Innovations; Process of Diffusion & Adoption, Profile of Consumer Innovator, Consumer Decision Making; Meaning of Decision, Levels of Decision Making. Test and Revision 	
	Test II :(Tentative)	
November 2025	<ul style="list-style-type: none"> Consumer Behaviour Models, Current trends and ethical issues in Consumer Behavioural Studies. Test and Revision 	
	<p>Recommended Books and Readings:</p> <p>Schiffman, L. and Kanuk, L., <i>Consumer Behavior</i>, Prentice Hall.</p> <p>Loudon, <i>Consumer Behavior: Concepts and Applications</i>, Tata McGraw-Hill Education Private Limited, Noida, Uttar Pradesh, India.</p> <p>Assael, H., <i>Consumer Behaviour and Marketing Action</i>, Asian Books Private Limited, New Delhi.</p> <p>Engel, J. F., Kollat, D.T., Roger D. Blackwell, R.D. '<i>Consumer Behaviour</i>, Holt McDougal.</p> <p>Hawkins, D., Mothersbaugh D., <i>Consumer Behavior: Building Marketing Strategy</i>, McGraw-Hill Education.</p>	

Lesson Plan

Class
M. COM SEM-III

Subject
Corporate Governance and Business Ethics (MC-301)

Session: 2025-26
Tutor : Rakesh

	Internal Marks : 40	External Marks : 60	Time : 3Hrs.
Month	Topics		
July, 2025	Evolution of corporate governance; developments in India;		
August, 2025	Regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the Companies Act., Corporate management vs. governance		
September, 2025	Internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO.		
Test I :(Tentative)			
October, 2025	Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical Principles in Business, Ethics in Management, Theories of Business Ethics, Ethical Issues in Business, Business Ethics in 21st Century.		
Test-II :(Tentative)			
November, 2025	Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management.		
Recommended Books and Readings 1.Mallin, Christine A., <i>Corporate Governance (Indian Edition)</i> , Oxford University Press, Delhi. 2. Blowfield, Michael, and Alan Murray, <i>Corporate Responsibility</i> , Oxford University Press. 3. Francesco Perrini, Stefano, and Antonio Tencati, <i>Developing Corporate Social Responsibility- A European Perspective</i> , Edward Elgar. 4. Sharma, J.P., <i>Corporate Governance, Business Ethics & CSR</i> , Ane Books Pvt Ltd, New Delhi. 5. Manuel G. Velasquez, <i>Business Ethics</i> , Pearson Prentice Hall. 6. Ravindranath B. & Narayana B., <i>Business Ethics</i> , Vrinda Publications Pvt. Ltd			

***Lesson Plan-
2025-26(odd sem)***

Class
M.Com. III

Subject
Sales and Distribution Management

Session
2025-26

Tutor
Heena Pahuja

	Internal Marks: 30	External Marks: 70	Time: 3 Hrs.
July	Sales Management :Role of Sales Management in Marketing , Nature and Responsibilities of Sales Management. Modern Roles and Responsibility of sales Management, Required Skills for Sales Managers.		
August	Theories of Selling. Sales Planning: Importance , approaches and process of sales planning ; sales forecasting ; Sales budgeting. Sales Organization :Purpose , principles and process of setting up a sales organization ; Sales organization structures ; Field sales organization ; Determining size of sales force .		
September	Territory Management :Need , procedure for setting up sales territories ; Time management ;Routing . Sales Quotes :Purpose , types of quotas , administration of sales quotas.Sales Territory Managing the Sales force :Requirement ,selection ,training ,compensation, motivating and leading sales –fors ; Sales meetings and contests .		
October	Control Process ;Analysis of sales ,costs and profitability : Management of sales expenses : Evaluating sales force performance ; Ethical issues in sales management.		
November	Distribution Channels: Role of Distribution Channels , Number of Channels , Factors Affecting Choice of Distribution Channel, Channel Behavior AndOrganization , Channel Design Decision ;Channel Management Decision ; Distribution Intensity ; Partening Chennel Relationship .		

B.Com. Sem. I

Lesson Plan

Class
B.Com. I

Subject
Business Economics

Session : 2025-26
Tutor: Shaina Tehria

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">• Introduction: Economics- meaning, types and significance. Basic Concepts: Scarcity and choice, Production possibility curve and central problems of the economy. Demand and Supply: The concept of demand and demand function.		
August,2025	<ul style="list-style-type: none">• Law of Demand, Elasticity of Demand, The concept of supply and supply function, the law of supply and Supply. Consumer Theory: Cardinal Utility Theory, The concept of utility, the law of diminishing marginal utility, derivation of demand curve from marginal utility schedule, The law of equi-marginal utility		
September,2025	<ul style="list-style-type: none">• Ordinal Utility Analysis: The concept of ordinal utility, meaning of an indifference curve, marginal rate of substitution, properties of indifference curves, budget equation or budget line and consumer's equilibrium. Production: Concepts, average and marginal products, total, average and marginal curves.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">• The Law of Variable Proportions: Return to a factor, isoquants, properties of isoquants, returns to scale: economies and diseconomies of scale.• Cost and Revenue: The concept of costs, cost functions -short run and long run, theory of cost in short run, short-run curves and long-run curves.• Market Structure: Perfect Competition		
Test-II :(tentative)			
November	<ul style="list-style-type: none">• Monopoly, Monopolistic competition, their meaning and features, price output determination under them in short run and long run. Oligopoly: Concept, features and Kinked demand curve.		
Recommended Books and Readings			
<ol style="list-style-type: none">1. Ahuja H.L., Business Economics; S. Chand & Co., New Delhi.2. Koutsoyiannis, A.: Modern Microeconomics, Macmillan, New Delhi.3. Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.			

Lesson Plan

Class

Subject

Session : 2025-26

B.COM-SEM-I

Fundamental of Management Tutor : Rakesh

	<p style="text-align: center;">Fundamental of Management Discipline Specific Course Course Code: C24BCM101TCredit : 4</p> <p>External Examination:70 Internal Assessment: 30 Exam Time: 3Hrs</p> <p style="text-align: right;">60 Hrs. (4 Hrs/Week) Total Marks: 100</p>
Month	Topics
July,2025	Introduction to Management: meaning, nature and importance of management, manager vs entrepreneur, managerial roles and skills,
August,2025	social responsibility of managers, challenges before modern managers; Approaches to Management; Principles of Management, Planning: meaning, nature and scope of planning, planning process, types of plans, management by objectives; Decision Making: steps and techniques of decision making;
September,2025	Organizing: nature, principles of organization, organizational structures and departmentation, authority and responsibility, span of control, centralization and decentralization, delegation of authority. Staffing: meaning, importance and scope; Directing: components, principles;
	Test I :(Tentative)
October,2025	Communication: process and barriers, principles of business communication; Leadership: concept and importance; Motivation: nature and importance. Coordination: meaning, importance and principles;
	Test-II :(Tentative)
November	Controlling: nature and objectives, types of control, steps in control process, characteristics of effective control, and techniques of controlling.
	<p>Recommended Books and Readings</p> <ol style="list-style-type: none"> 1. Robbins,S.P.,Coulter,M.A.&Long,L. Management, Pearson. 2. Koontz, H. & Weihrich, H.& Cannice V.M. Essentials of Management, Mc GrawHill. 3. Stoner,J.A.F.,Freeman,R.E.& Glibert, D. R. Management, Pearson. 4. Tripathi, P.C. & Reddy P. N.& Bajpai A. Principles of Management, McGraw Hill. 5. Rao,V.S. P. & KrishnaV.H. Management: Text and Cases, Excel Books

Note: Ms. Parveen Kumari teach Fundamental of Management till 11-08-2025

Lesson Plan

Class
BCOM SEM I

Subject
Basics of Accounting

Session : 2025-26
Tutor :Parveen Kumari,
Anu Goyal

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">Accounting – Meaning, objective & scope,Function and limitations of accounting,Distinguish between bookkeeping, accounting and accountancy. GAAP: Accounting concept and conventions, double entry system		
August,2025	<ul style="list-style-type: none">Accounting Cycle- Meaning and process,Journal: Meaning, features and Performa, Analyzing and journalizing of business transactions,Opening and Closing Entries. Ledger: Meaning and features, Ledger Posting and Balancing of Accounts		
September,2025	<ul style="list-style-type: none">Subsidiary books: meaning, objectives and types.Preparation of Cash book. Meaning, objectives and preparation of Trial Balance.Depreciation-Concept, Features, Methods of charging depreciation; numerical problems on Straight Line Method &Written Down Value Method		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">, Provisions, and Reserves; types of reserves.Accounting Errors: Types and accounting treatment of one- sided and two-sided errors.		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Final Accounts- Meaning of Final accounts; trading account, profit, and loss account, balance sheet,Final accounts with main adjustments.Accounts of Non-Profit Organizations: An Overview.		
Recommended Books and Readings			
Gupta R.L. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi			
Goel D.K., Rahesh and Shelly, Basics of Accounting, APC.			

Lesson Plan

Class
BCOM-SEM-I

Subject
OB

Session : 2025-26
Tutor : Satish Singla

	<p>B.COM.I.SEM.I as per NEP 2020</p> <p>Organizational Behaviour: Semester-1</p> <p>Minor Course-(MIC-1) Course Code: C24MIC103T</p> <p>Credit: 2 30 Hrs. (2Hrs/Week) (i)Internal Assessment: 15</p> <p>Total Marks: 50(ii) External Examination: 35</p>
Month	Topics to be covered
July,2025	<ul style="list-style-type: none"> Organizational Behaviour: Introduction ,Meaning ,Definition,Concepts
August,2025	<ul style="list-style-type: none"> Determinants, Challenges And Opportunities Of OB Contributing Disciplines To The OB Organizational Culture and Climate
September,2025	<ul style="list-style-type: none"> Factors Affecting Ob; Understanding And Managing Individual Behaviour; Personality And Its Traits,
	<ul style="list-style-type: none"> Test I : (Tentative)
October,2025	<ul style="list-style-type: none"> Perception And Its Process, Attitudes And Its Components, Learning And Learning Theories. Understanding And Managing Group Behaviour: Interpersonal And Group Dynamics
	<ul style="list-style-type: none"> Assignment/Test-II : (Tentative)
21November, 2025	<ul style="list-style-type: none"> Transactional Analysis Applications Of Emotional Intelligence In Organizations; Organizational Change Conflict Management Meaning, Types, Techniques And Modes Of Handling Conflicts
	<p>Recommended Books and Readings</p> <ol style="list-style-type: none"> Stephen P. Robbins, Timothy A. Judge, "Organizational Behaviour," PearsonPublications. Chandan, J.S., Organizational Behaviour, Vikas Publications Luthans, F., Organizational Behaviour, Tata McGraw Hill. Robbins, S., Judge, T. &Sanghi, S., Organizational Behaviour, Prentice Hall of India. Davis, K., Organisational Behaviour, Tata McGraw Hill

Lesson Plan

Class
B.Com. 1st semester

Subject
Modern Advertising Tools

Session : 2025-26
Tutor: Dr. Gagan

	Internal Marks:15	External Marks:35	Time: 2Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">Meaning, Scope, Regulation, History and Ethics; Types of Advertising: Traditional vs. Digital Advertising, Print, Broadcast, Outdoor, and Digital Media.		
August,2025	<ul style="list-style-type: none">Role of Advertising in Business and Society. Advertising Theories and Models: AIDA (Attention, Interest, Desire, Action) model, DAGMAR (Defining Advertising Goals for Measured Advertising Results).		
September,2025	<ul style="list-style-type: none">Digital Advertising Tools and Platforms: Search Engine Advertising (SEA): Google Ads, Bing Ads, Keyword Research and Selection, Pay-per-click (PPC) Campaigns, Social Media Advertising: Facebook, Instagram, Twitter, LinkedIn Ads, Targeting and Segmentation.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">Creative Design and Content Development: Advertising Design Principles: Visual Hierarchy, Typography, Color Theory, Branding and Brand Identity,		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Adobe Creative Suite (Photoshop, Canva, Pikto).		
Recommended Books and Readings			
1. "Advertising Management" by JaishriJethwaney and Shruti Jain 2. "Advertising and Sales Promotion" by S. H. H. Kazmi and SatishBatra 3."Digital Marketing: Cases from India" by RajendraNargundkar and RomiSainy 4."Advertising Management" by Manendra Mohan 5. "Marketing Communications: An Indian Perspective" by M. V. Kulkarni			

Lesson Plan

Class
BCOM-SEM-I

Subject
Fundamentals of Banking (MDC)

Session : 2025-26
**Tutor :Parveen Kumari
Anu Goyal**

	Internal Marks:15	External Marks:35	Time: 2Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">• Introduction to banking: Definition and Evolution of Banking: Understanding the Concept,• Definition and Evolution of Banking,• Historical development of Banking Systems and Regulatory frame work		
August,2025	<ul style="list-style-type: none">• . Types of Banks and their Functions: Commercial Banks, Cooperative Banks, and Central Bank (RBI).		
September,2025	<ul style="list-style-type: none">• . Role and Importance of Banking in Economic Development.• Banking products and services: Deposit accounts (savings, current, fixed deposits): Account opening and maintenance procedures.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">• Lending Loans: Introduction to loans and advances.• Core Banking Solutions (CBS) System: ATM and Digital Banking: ATM usage and safety precautions and Online banking services		
Test-II :(tentative)			
November	<ul style="list-style-type: none">• Fund transfers (NEFT, RTGS, and IMPS.• Payment Systems: Cheques, demand drafts, and digital payment methods.		
Recommended Books and Readings			
Singla Satish, Fundamentals of Banking, Kalyani Publications.			

Lesson Plan

Class
B.Com 3rd semester

Subject
Corporate Accounting

Session : 2025-26
Tutor: Mr. Satish Kumar

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">• Issue of shares, Bonus shares, Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Issue and Redemption of preference shares, Book building: Concept & Process, Issue and Redemption of Debentures, Forfeiture and Re-issue of Forfeited Shares. Final Accounts of Companies.		
August,2025	<ul style="list-style-type: none">• Valuation of Goodwill and Valuation of Shares: Concepts and Methods of Valuation. Concept and accounting treatment of banking companies and insurance companies.		
September,2025	<ul style="list-style-type: none">• Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with One Subsidiary Company, Relevant Provisions of Accounting Standard 21. Liquidation of companies: Concept, types, process and accounting treatment		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">• Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings).		
Test-II :(tentative)			
November	<ul style="list-style-type: none">• Internal Reconstruction: Concept and Accounting Treatment.		
Recommended Books and Readings			
1. Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra 2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi. 3. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi 4. Jain, S.P. and Narang, K.L. Corporate Accounting, Kalyani Publishers, New Delhi. 5. Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paperbacks, New Delhi. 6. Tulsian			

Class
BCOM-SEM-III

Subject:- Business Law

Session : 2025-26
Tutor :, Suman Bansal

Paper Code:-C24BCM303T

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
August,2025	<ul style="list-style-type: none">Indian Contract Act: Meaning and essentials of a valid contract; offer and acceptance; consideration; capacity to contract; consent and free consent; consideration; void agreements; quasi contract; performance of contracts; different mode of discharge of contract; remedies for breach of contract. Contracts of Indemnity and Guarantee; bailment and pledge; contract of agency.		
September,2025	<ul style="list-style-type: none">Sale of Goods Act– Definition and essential of a contract of sale, conditions and warranties, transfer of property; performance of contract of sale; right of unpaid seller; remedies for breach of contract		
Unit Test:- September (Tentative)			
October,2025	<ul style="list-style-type: none">Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments		
Unit Test:- October(Tentative)			
November,2025	<ul style="list-style-type: none">Information Technology Act- Meaning and scope of Information Technology; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences.		
Recommended Books and Readings <ul style="list-style-type: none">Aggarwal, S.K., Business Law, Galgotia Publishing CoV.K Publication			

Lesson Plan

Class
BCOM-SEM-III
 Paper Code:-C24BCM301T

Subject:- Business Statistics

Session : 2025-26
Tutor :Suman Bansal

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
August,2025	<ul style="list-style-type: none">• Introduction of Statistics: Collection of data methods, methods of collecting primary data, classification – Functions, Rules and bases of classification, Frequency distribution and its types, Tabulation and Graphic. Measures of central tendency; Measures of dispersion; Measures of Skewness.		
September,2025	<ul style="list-style-type: none">• Correlation -concepts and importance, Types, methods, standard error of estimate, Co-efficient of determination. Regression – concepts and importance, Linear and non- linear, Lines of regression, coefficients of regression, correlation vs. regression analysis		
Unit Test:- 24 September (Tentative)			
October,2025	<ul style="list-style-type: none">• Index numbers: meaning and types, methods for measuring indices, adequacy of indices.		
Unit Test:- 8 October(Tentative)			
November,2025	<ul style="list-style-type: none">• Time series analysis: components of a time series and their measurements and uses		
Recommended Books and Readings <ul style="list-style-type: none">• H.C. Sharma, APC Publication• Vk Publication• Gupta, S.P., Statistical Methods, Sultan Chand & Sons.			

Lesson Plan

Class B.Com. III Sem	Subject Investment Planning Skills	Session: 2025-26 Tutor: Dr. Anita Taneja
	<p style="text-align: center;">Investment Planning Skills Skill Enhancement Course (Semester-III) Course Code (C24SEC302T) Credits-3 45 Hours (3 Hrs/ week) External Marks:25 Exam Time: 2.5 Hours Internal Marks:50 Total Marks:75</p>	
Month	Topics of Syllabus	
August, 2025	<ul style="list-style-type: none"> Investments: Nature, Scope, Objectives, Importance, Process of Investment, Investment Avenues: Post Office Small Savings Schemes, Sukanya Samridhi Yojana, Sovereign Gold Bonds. Test and Revision 	
September, 2025	<ul style="list-style-type: none"> Financial Markets: Meaning and Functions, Money Market, Features of Money Market, Types of Money Market Instruments: Treasury Bills, Capital Market: Features, Functions. Types of Instruments in Capital Equity Shares and their types, Preference Shares and their types Debentures and their types Test and Revision 	
	Test I :(tentative)	
October, 2025	<ul style="list-style-type: none"> Mutual Funds, Concept of Risk and Return: Systematic and Unsystematic Risk, Trade- off between Risk and Return. Fundamental Analysis: Economy, Industry Analysis Test and Revision 	
	Test II :(tentative)	
November, 2025	<ul style="list-style-type: none"> Company Analysis. Test and Revision 	
	<p>Recommended Books and Readings:</p> <ul style="list-style-type: none"> Donald, E., Fischer, Ronald, Jordan J., & Pradhan, A.K., <i>Security Analysis and Portfolio Management</i>, Pearson Education, India. Sharpe, William F., <i>Investment</i>, Prentice Hall of India, New Delhi. Kevin, S., <i>Security Analysis and Portfolio Management</i>, PHI Learning. Chandra, Prasanna, <i>Investment Analysis and Portfolio Management</i>, Tata McGraw Hill. Bajaj, Sushil, <i>Security Analysis and Portfolio Management with Excel</i>, V.K. Global Publications Pvt. Ltd. 	

Lesson Plan

Class
BCOM SEM III

Subject
Fund. Of Start ups and Ent. Dev. (MDC)

Session : 2025-26
**Tutor :Parveen Kumari,
Anu Goyal**

	Internal Marks:15	External Marks:35	Time: 2Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">Understanding Entrepreneurship: Definition and meaning of Entrepreneur and Entrepreneurship,Characteristics of successful entrepreneurs,		
August,2025	<ul style="list-style-type: none">Types of entrepreneurships (Green, Women, Rural, Retail and Social Entrepreneurship).Introduction to Startups: What is a startup? Difference between startups and traditional businesses.Start-up Incubation and types of Incubators.		
September,2025	<ul style="list-style-type: none">. Role of Entrepreneurship in Economic Development Job creation, Contribution to GDP and societal impact, Challenges and Risks before entrepreneurs in modern era.Idea Generation and Validation: Sources of business ideas, Techniques of Generating Business Ideas, Problem Solving Approach, SWOT Analysis. Process of validating the business ideas.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">. Business Model: Key components: Value Proposition, customer segments, revenue streams, etc.,Case studies of successful business models.Legal Aspects: Requirements for successful patents grants, process of obtaining a patent, Process Registration of trademarks & copyrights.		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Emerging Technology in Startups: Role of technology in modern startups -(AI, blockchain, etc. Case studies of tech-driven startups).Ethical considerations in entrepreneurship and Social responsibility.Challenges of a startup.		
Recommended Books and Readings			
Various books from Library and online sources.			

Lesson Plan

Class
BCOM-SEM-III

Subject:-FSED

Session : 2025-26
Tutor : Kirti Verma,

Paper Code:-C24MIC303T

	Internal Marks:10	External Marks:50	Time: 2.5hrs
Month	Topic/s		
August,2025	Understanding Entrepreneurship: Definition and meaning of Entrepreneur and Entrepreneurship, Characteristics of successful entrepreneurs, Types of entrepreneurships (Green, Women, Rural, Retail and Social Entrepreneurship). Introduction to Startups: What is a startup? Difference between startups and traditional businesses. Start-up Incubation and types of Incubators. Role of Entrepreneurship in Economic Development Job creation, Contribution to GDP and societal impact, Challenges and Risks before entrepreneurs in modern era		
September,2025	<ul style="list-style-type: none">Idea Generation and Validation: Sources of business ideas, Techniques of Generating Business Ideas, Problem Solving Approach, SWOT Analysis. Process of validating the business ideas. Business Model: Key components: Value Proposition, customer segments, revenue streams, etc.,		
Unit Test:- September (Tentative)			
October,2025	<ul style="list-style-type: none">Case studies of successful business models. Legal Aspects: Requirements for successful patents grants, process of obtaining a patent, Process Registration of trademarks & copyrights. Emerging Technology in Startups: Role of technology in modern startups -(AI, block chain, etc. Case studies of tech-driven startups).		
Unit Test:- October(Tentative)			
November	<ul style="list-style-type: none">. Startup Funding: Types of funding: Bootstrapping, angel investors, venture capital, crowd funding, funding from incubators and accelerators, Govt. Support & Scheme for Startups. The Innovation Process: from idea to execution. Marketing Strategies: Digital marketing strategies for startups, Customer acquisition and retention. Ethical considerations in entrepreneurship and Social responsibility. Challenges of a startup		
Recommended Books and Readings			
<ul style="list-style-type: none">Bansal, S., & Singla, S., Entrepreneurship Development: A Textbook, Ane Books Pvt. Ltd			

B.Com. Sem. V

Lesson Plan

Class
B.Com 5th semester

Subject
Income Tax- I

Session : 2025-26
Tutor: Mr. Satish Kumar

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">Basic concepts of Income Tax: Assessee, Person; Income; Agricultural income; Previous year; Assessment year; Gross total income; Total income; Advance Tax; Tax deducted at source; Distinction between Capital and Revenue Receipts and Expenditure.		
August,2025	<ul style="list-style-type: none">Residential Status & Basis of Charge; Scope of Total Income; Tax Rates; income which does not form part of total income; Tax Management: Tax evasion, Avoidance and Tax planning.		
September,2025	<ul style="list-style-type: none">Computation of Income under Various Heads: Income from Salary; Income from House Property; Profit and Gains of Business or Profession; Capital Gains; Income from Other Sources.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">Clubbing provisions and Set Off and Carry Forward of Losses; Deductions from Gross Total Income: Deductions in respect of certain payments; Specific deductions in respect of certain income		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Rebates and Reliefs.		
Recommended Books and Readings			
1. Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi. 2. Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra. 3. Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal. 4. Singhanian V.K., Student’s Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.			

Lesson Plan

Class
B.Com 5th semester

Subject
Supply Chain Management

Session : 2025-26
Tutor: Mr. Satish Kumar

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">Introduction to Logistics Management: Role, Scope and Evolution of Logistics Management, Operational Objectives of Logistics and its relation to Supply Chain Management. Concept of Customer Service: Components of Customer Service, Customer Service Cost, Customer Service Measurement. UNI		
August,2025	<ul style="list-style-type: none">Transportation Decisions: Role of Transportation in Logistics, Elements of Transportation Cost, Selection of Transportation Mode. Inventory Management: Role of Inventory Management in Logistics, Elements of Inventory Costs, Decision Areas of Inventory Management, Techniques of Inventory Control, Economic Order Quantity Under Conditions of Certainty and Uncertainty.		
September,2025	<ul style="list-style-type: none">Concept of Warehousing: Role and Types of Warehouses, Warehouse Functions, Information and Order Processing: Role of Information System in Logistics Management; Order Processing: Nature and Concept, Functions of Order Processing; Elements of Ordering cost.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">Supply Chain Management: Nature and Concept, Importance of Supply Chain, Value Chain. Components of Supply Chain, Understanding the Supply Chain Management - Participants in Supply Chain		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Role of a Manager in Supply Chain.		
Recommended Books and Readings			
1. Chopra, S and Meindl, P, Supply Chain Management- Strategy, Planning and Operation, Pearson Education. 2. Simchi-Levi, D et al., Designing and Managing the Supply Chain, The McGraw Hill Companies 3. Sharma, S, Supply Chain Management-Concepts, Practices and Implementation, Oxford University Press. 4. Handfield R.B. & Nochols, Jr. E. L., Introduction to Supply Chain Management, Prentice Hall.			

Lesson Plan

Class
BCOM-SEM-V

Subject:- Management Accounting

Session : 2025-26
Tutor : Kirti Verma,

Paper Code:-BCOM 501

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
August,2025	<ul style="list-style-type: none">Management Accounting: Meaning, Scope, Importance and Techniques. Distinction between Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting		
September,2025	<ul style="list-style-type: none">Budgeting and Budgetary Control: Concept of Budgeting and Budgetary Control, Objectives and Advantages of Budgetary Control, Types of Budgets and their Preparation, Essentials of a Budgetary Control System. Performance Budgeting and Zero-Base Budgeting		
Unit Test:- September (Tentative)			
October,2025	<ul style="list-style-type: none">Marginal Costing: Meaning, Nature, Uses and Limitations, Break-Even Analysis, P/V Ratio, Margin of Safety, Angle of Incidence, Decision involving Alternative Choices.		
Unit Test:- October(Tentative)			
November	<ul style="list-style-type: none">Financial Analysis: Meaning and Importance. Ratio Analysis: Meaning, Importance, Limitations and calculations of ratios. Cash Flow Statement: Meaning, Uses and Preparation.		
Recommended Books and Readings <ul style="list-style-type: none">M.L Aggarwal			

Lesson Plan

Class
BCOM-SEM-V

Subject:-Financial Management

Session : 2025-26
Tutor : Kirti Verma,

Paper Code:-BCOM 502

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
August,2025	<ul style="list-style-type: none">Financial Management: Goals, functions and decisions. Time preference for money, Organization of Finance Functions., Financial goal: profit maximization vs. wealth maximization, Agency problems: Managers vs. shareholder's goals. Time value of money		
September,2025	<ul style="list-style-type: none">Capital Budgeting decisions –Introduction, Nature and types of investment decisions, methods: Pay-back period method, Net present value method, Internal rate of return method, profitability index method, NPV vs. PI, Measures of operating and financial leverage		
Unit Test:- September (Tentative)			
October,2025	<ul style="list-style-type: none">Management of working capital: Concept of working capital, Determinants of working capital. Cash Management, Receivables Management: credit policy nature and goals. Inventory Management: nature, need and objectives. Cost of capital of different sources of finance, determining the components of cost of capital, the weighted average cost of capital		
Unit Test:- October(Tentative)			
November	<ul style="list-style-type: none">Capital Structure Planning and Policy, Capital structure theories and its determinants, Dividend Policies Models: Relevance and Irrelevance Models. Issues in Dividend Policies		
Recommended Books and Readings <ul style="list-style-type: none">D.K Goel A.P.C PublicationPandey, I.M., Financial Management, Vikas Publishing House Pvt Ltd			

Lesson Plan

Class
B.Com. 5th semester

Subject
BANKING LAW AND PRACTICE

Session : 2025-26
Tutor: Dr. Gagan

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">Origin and Evolution of banks - Meaning and definition of banking; Structure of Indian Banking System - Classifications of banks; Functions of commercial banks; Regulatory Framework and Compliances - Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002.		
August,2025	<ul style="list-style-type: none">Banker and Customer relationship; their mutual rights and duties - lien - Power to combine different accounts - Secrecy of account; Different Types of Accounts; Cheques: requisite of valid cheque, crossing of cheques; Meaning and types of Endorsement.		
September,2025	<ul style="list-style-type: none">Types of securities and precautions taken for banker's advances and loans Guarantees, pledge, lien, mortgage, charge - subject matters of collateral security; Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">Contemporary and Emerging issues in Banking- Problem of NPAs; Capital adequacy norms; Banking Ombudsman Scheme; Technology driven developments		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Ethics and Corporate Governance in Banks.		
Recommended Books and Readings 1. Gordon and Natarajan – Banking Theory Law and Practice, Himalaya Publishing House. 2. Tannan, M.L- Banking Law and Practice in India, Lexis Nexis 3. Maheshwari, S.N. - Banking Law and Practice, Kalyani Publishers 4. Sukhvinder Mishra- Banking Law and Practice, S. Chand.			

Lesson Plan

Class
B.Com. 5th semester

Subject
Business Ethics

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">Business Ethics: Meaning, Nature and Growing Significance of Ethics in Business, Ethical Principles in Business and Management, Theories of Business Ethics, Ethical Issues in Business.		
August,2025	<ul style="list-style-type: none">Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management, Ethics in Global Business, Ethics in IT.		
September,2025	<ul style="list-style-type: none">Ethical Decision-making, Ethical Dilemmas in Organization, Whistle Blowing, Social Responsibility of Business and Corporate Governance, Corporate Social Responsibility under Companies Act 2013.		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">Intellectual Property Rights: Patents, Copy-Rights, Trade Marks and Business Ethics		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Ethical Value System.		
Recommended Books and Readings 1. Manuel G. Velasquez, Business Ethics, Pearson Prentice Hall. 2. Kaushal, S.L., Business Ethics: Concepts, Crisis and Solutions, Deep and Deep Publications Pvt. Ltd. 3. Rinku, Sanjeev and Khanna, P., Ethics and Values in Business Management, Ane Books Pvt. Ltd. 4. Neeru Vasishth and Namita Rajput. Governance ethics and social responsibility of business. Taxmann Publications Private Limited.			

B.B.A. Sem. I

Lesson Plan

Class	Subject	Session: 2025-26
BBA-SEM-I	Psychology & Sociology in Business Context	Tutor: Dr. Vasundhra

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	Psychological Foundations of Management-I: Key perspectives in Psychology: The many facets of behavior; The Bases of Human Behavior; Sensory, Attentional and Perceptual Processes- Making contact with the world around us; Learning- How we are changed by experience.		
August,2025	Psychological Foundations of Management-II: Thinking, deciding, communicating; Personality- uniqueness and consistency in the behavior of individual. Assignment-1		
September,2025	Sociological Foundations of Management-I: Attribution: Understanding the causes of others' behavior; Beliefs and attributions in everyday life; Attitudes-Characteristics, Components of Attitude, Functions, Attitude formation, Properties of Attitude, Factors influencing formation of attitude, Theories of attitude formation		
Test I :(tentative)			
October,2025	Schema in Social cognition: Evaluating the social world, Prejudice vs. Stereotype, Social schemas, person schemas, self schemas, role schemas, event schemas, Categorization and Stereotyping, Assignment-2		
Test-II :(tentative)			
November,2025	Sociological Foundations of Management-II: Understanding Social Institutions; The market as a Social Institution.		
Recommended Books and Readings			
<ul style="list-style-type: none">Myers, D. G., & Twenge, J. M., Social Psychology. McGraw-Hill. (for attribution, beliefs, attitudes, and social cognition)Passer, M. W., & Smith, R. E., Psychology: The science of mind and behavior. McGraw-Hill (for key perspectives in psychology and the bases of human behavior).			

Lesson Plan

Class
B.B.A 1st Sem

Subject
Managerial Concepts and Principles

Session
2025-26

Name of the Faculty : Heena Pahuja

	Internal Marks: 30 External Marks: 70 Time: 3 Hrs.
July	Meaning-nature and scope of management, Importance of Management. Manager vs Entrepreneur, Managerial Roles, Managerial Skills
August	Management Thoughts- Approaches of Management- Classical, Neo Classical and Contingency Theory, Principles of Management Assignment-1
September	Managerial Functions- Planning :- Meaning, Nature, Scope and Process Organizing :- Nature, Principles, Structures and Departmentation Span of Management Centralization vs Decentralization Authority and Responsibility. Decision Making Assignment -2
October	Staffing- Meaning, Importance and Scope Directing :- Components, Principles, Communication: - Process, Barriers and Principles. Motivation:- Nature and Importance. Unit Test-1
November	Coordination and Controlling Unit Test-2

Lesson Plan

Class
B.B.A. 1st semester

Subject
GST Return Filing

Session : 2025-26
Tutor: Dr. Gagan

	Internal Marks:25	External Marks:50	Time: 2.5Hrs.
Month	Topic/s		
July,2025	<ul style="list-style-type: none">Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration. GST Principles –Vijay Kelkar Sha Committee Recommendations		
August,2025	<ul style="list-style-type: none">Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST Taxes and Duties outside the purview of GST Taxation of Services		
September,2025	<ul style="list-style-type: none">Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply. Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit - Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST		
Test I :(tentative)			
October,2025	<ul style="list-style-type: none">Regular Monthly Filing Returns-Composition Quarterly Filing Returns- GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B		
Test-II :(tentative)			
November	<ul style="list-style-type: none">Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST		
Recommended Books and Readings 1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes),Margham Publications. 2. Taxmann’s Basics of GST. 3. Taxmann’s GST: A practical Approach. 4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House. 5. Goods and Services Tax in India - Notifications on different dates. 6. GST Bill 2012. 7. Background Material on Model GST Law, Sahitya Bhawan Publications.			

Lesson Plan

Class	Subject	Session: 2025-26
BBA-SEM-I	Fundamentals of Accounting	Tutor: Dr. Vasundhra

	Internal Marks:30	External Marks:70	Time: 3Hrs.
Month	Topic/s		
July,2025	Accounting: Nature, Scope, Functions and Limitations; Types of Accounting and Accounting System; Accounting Concepts and Conventions; Accounting Equation		
August,2025	Accounting Process: Journal and Ledger, Trial Balance, Subsidiary Books, Capital and Revenue; Classification of Income, Expenditure and Receipts; Preparation of Final Accounts.		
September,2025	Trading Account, Profit and Loss Account, Balance Sheet (with adjustments) Depreciation: Concept, Causes, Features, Objectives, and Methods;		
Test I : (tentative)			
October,2025	Valuation of Stock, Bank Reconciliation Statement, Introduction of IASB & IFRS, Role of Computer in Accounting; Flow Chart,		
Test-II : (tentative)			
November, 2025	Software Packages for Accounting, Accounting for Non-Profit Organizations		
Recommended Books and Readings			
<ul style="list-style-type: none">• Maheshwari, S.N., Maheshwari, S.K., Maheshwari, S.K. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.• Gupta, A., Financial Accounting for Management. Pearson Publication, Delhi.			

Lesson Plan

Class
MDC-LS/PS

Subject
B.B.A E-Commerce (Semester-I)

Session
2025-26

Name of the Faculty : Heena Pahuja

	Internal Marks: 25 External Marks: 50 Time: 2.5 Hrs.
Month	Topic/s
July, 2025	Introduction – meaning, nature, concepts, advantages and reasons for transacting online. Nature and dynamics of Internet.
August, 2025	Categories of e-commerce; planning online business · Assessing requirement for an online business. · Designing, developing and deploying the system · Technology for online business – internet, IT infrastructure
September, 2025	· Middleware contents, applications server: text and integrating e business application: mechanism of making payment through internet: online payment mechanism, electronic payment system, , payment gateways. Visitors to website, tools for promoting website, plastic money-debit and credit cards. Laws related to online transactions.
October, 2025	· Applications of E-Commerce in manufacturing, wholesale, retail and service sector · Virtual existence – concepts, working, advantages and pitfalls
November, 2025	· Workforce, work zone and workspace. · Staff-less organization Test I : (tentative) – September 2025
Recommended Books and Readings 1. Murty, C.V.S., E-Commerce, Himalaya Publications, New Delhi 2. Kienan, Managing Your E-Commerce business, Prentice Hall of India, N.Delhi 3. Kienar, Understanding E-Commerce, Prentice Hall of India, N.Delhi 4. Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley	

Lesson Plan

Subject:- Computer Applications in Management

Class

Session : 2025-26

BBA-SEM-I

Tutor : Suman Bansal,

Paper Code:-C24MIC101T

	Internal Marks:15	External Marks:35	Time: 2hrs
Month	Topic/s		
July, 2025	Introduction to Computer, Characteristics of Computers; Evolution of Computers; Basic Components of a Computer, Their Functions, and Inter- relation; Computer Languages;		
August,2025	Types of Computer Systems: Personal-Micro, Mini, Mainframe, and Super Computer. Data Storage: Primary Storage, Secondary Storage; Input and Output Devices.		
September,2025	<ul style="list-style-type: none">Operating System: Introduction to Operating System; Types of Operating, Systems; Word Processor: Meaning and Applications.,		
Unit Test:- September (Tentative)			
October,2025	<ul style="list-style-type: none">, Communication: Concept of Data Communication and Network Topology		
Unit Test:- October(Tentative)			
November, 2025	<ul style="list-style-type: none">Basics of MS Office: MS Word, MS Excel, MS PowerPoint, Usage and Applications		
Recommended Books and Readings 1. Sinha, P. K.: Computer Fundamentals, BPB Publications. 2. Raja, R.: Fundamentals of Computer, Prentice Hall Publication. 3. Gill N.S.: Computer Network, Krishna Publishing House, New Delhi			