

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms. Navpreet Kaur

Designation: Assistant Professor of Commerce

Subject/ Paper: Accounting Data Processing **Course Code-** B23-SEC-315

Class: B.Com II (Hons.) & BBA II (3rd Sem)

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks if any
1.	July 2025	Basics of Accounting: Meaning, advantages and limitations, Fundamental accounting assumptions. GAAP.	Group Learning and Teaching Individual Learning/Self Study Blackboard	The learner will be able to 1. understand the basics of Accounting. 2. elaborate the advantages and limitations of accounting.	
2.	August 2025	Computerized accounting system: Concept, need, difference between manual and computerized; Tally: Introduction, features, installation; Licensing configurations. Security controls in Tally Prime: Tally vault password, data backup and restore, export and import data, edit log feature in tally; Masters: Concept, types of masters, groups; Gateway of Tally; Company creation: Setup features, accounting features, configuration, shutting and deleting a company. Ledger Creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost Centres;	Group Learning and Teaching Individual Learning/Self Study Peer Teaching Blackboard	The learner will be able to understand the concept of computerized accounting and be familiar with accounting software. The students will be able to create company and ledger.	1 st Assignment
3.	September 2025	Interest Calculations; Inventory: Stock groups, stock categories, stock items, purchase and sales orders processing. godowns/location, unit of measurement; BoM; Vouchers: Concepts, accounting & Inventory vouchers.	Individual Learning/Self Study Peer Teaching Blackboard	The students will be able to create vouchers in accounts software.	2 nd Assignment Class Test
4.	October 2025	Financial Statements: Profit & Loss account, Balance Sheet, Bank Reconciliation; Debit and credit note; Tally audit features; Printing features.	Individual Learning/Self Study Blackboard	Able to prepare financial statements in Tally and make journal entries, ledgers, trial balance, profit and loss account, balance	Mid Term Exam

				sheet and records, other business operations on Computerized accounting software, such as Tally Prime (Latest Version).	
5.	November 2025	Management Information System & different reports in tally. Revision.		The students will be able to know the Management Information System in Tally.	

**❖ Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam
will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Sushila Rani

Designation: Associate professor of commerce

Class: B Com Ist Sem

Subject/ Paper: Financial Accounting

Type of course(major/ minor/ VAC/ AEC/SEC/ MDC): Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July & August	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and 14 conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	Blend of below mentioned ---- Group Learning and teaching Frequent Class tests Surprise checking of their notebooks	Developing the understanding of theoretical framework of financial accounting, accounting standards and accounting cycle. Students will be able to prepare Journal, Ledger & trial balance.	
2.	September	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments Accounting for non-profit organizations.	Blend of below mentioned ---- Group Learning and teaching Frequent Class tests Surprise checking of their notebooks	prepare the financial statements of firms and apply the knowledge of Final Accounts: Trading & Profit and loss account and balance sheet with adjustments. Will have knowledge of accounts of non-profit organizations	
3.	October	Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock. 16 IV Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts	Blend of below mentioned ---- Group Learning and teaching Frequent Class tests Surprise checking of their notebooks	Students Will understand the consignment accounts and branch accounts.	

4.	November	Hire purchase and installment payment system: basic concepts, difference and accounting treatment.	Blend of below mentioned ---- Group Learning and teaching Frequent Class tests Surprise checking of their notebooks.	knowing the accounting treatment in hire purchase & installment payment accounts.	
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Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms. Navpreet Kaur

Designation: Assistant Professor of Commerce

Subject/ Paper: Banking and Insurance **Course Code-** B23-COM-303

Class: B.Com II A & B.Com II (Hons.)

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks if any
1.	July 2025	Banking: Concept, features of banking.	Group Learning and Teaching Individual Learning/Self Study Blackboard	After completing this course, the learner will be able to: 1. know the basics of banking.	
2.	August 2025	Functions, importance and principles of banking; Evolution of banking in India.	Group Learning and Teaching Individual Learning/Self Study Peer Teaching Blackboard	The students will be able to know the functions and principles of banking.	1 st Assignment
3.	September 2025	Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	Individual Learning/Self Study Peer Teaching Blackboard	Understand the classification of banks and provisions of Banking Regulation Act.	2 nd Assignment Class Test
4.	October 2025	Indian Banking System: Features, nationalization of commercial banks and its effects.	Individual Learning/Self Study Blackboard	The learner will be able to understand the Indian banking system.	Mid Term Exam
5.	November 2025	Revision.	Individual Learning/Self Study		

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Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms Priyanka

Designation: Assistant Professor

Class: B.Com III

Subject/ Paper: Creativity and Advertising/B23-VOC-126

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Creativity in advertising: Concept, creativity as C cognitive process; Indicators and elements of creativity in advertising: Concept, features, and importance of creative advertising; Principles, essentials, and strategies for effective creative advertising; Advertising standards; Legal, and ethical aspects of creative advertising; Creative advertising and budgeting. Form creative teams and create slogans and/or logos.	Group learning & teaching Peer teaching Individual learning	Understand the basics of creativity and creative advertising.	
2.	August 2025	Creative advertising solutions: Research and foundational thinking for designing creative strategic campaigns; Concept of creative teams and their formation, cultural diversity and creative advertising; Creative strategies and alternate creative strategies development; Writing creative briefs; Designing slogans and logos; Creative advertising design process. Prepare a creative brief or script/story for advertisement and present in the Class.	Group learning & teaching Peer teaching Individual learning	Comprehend the strategies for implementation of creative advertising.	
3.	September 2025	Creative message and ad-creation: Creative advertising sources, story/script writing; Creative message structuring; Message formats: Message appeal and source; Creative ad-copy development Find out how a business allocates and determines the budget for creative advertising through case study or project report.	Group learning & teaching Peer teaching Individual learning	Know about designing and creating advertisement message and ad copy	
4.	October 2025	Designing print ad copy, broadcast ad copy, internet ad copy, and creative web commercials. Media strategies for creative advertising: New-age media for creative advertising;	Group learning & teaching	Learn about contemporary media strategies for creative advertising.	
5.	November 2025	Media and media mix; Media planning and scheduling for creative advertising Media buying and media testing Determinants of decisions; Measuring effectiveness of creative advertising.	Peer teaching Individual learning		

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Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher:Ms. Priyanka

Designation:Assistant Professor

Class:B Com III

Subject/ Paper: Goods and Services Tax

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Appeals	Learning through chalk and duster and AI tools	The learner will be able to know the concept of accounts and audit of GST	
2.	August 2025	offences and penalties	Learning through chalk and duster and Group discussion	Understand the appeals and offences under GST	Assignment 1
3.	September 2025	Practical Exposure to GST: Online GST Registration Demonstration; Payment of GST y electronic Ledger; electronic liability register	Learning through practical problem solving and Group learning and teaching on computers in Lab	Know the Practical Exposure to GST	Assignment 2
4.	October 2025	Practical Exposure to GST: Electronic cash register, type of GST returns	Learning through practical problem solving and Group learning and teaching by practical practice on computers	Understand the types of GST returns	
5.	November 2025	Practical Exposure to GST: Annual return and reconciliation statement; filing a refund application; Generating e-way bills	Learning through practical problem solving and Group learning and teaching by Discussion	Understand the Practical Exposure to refund application and e-way bills	Class Test

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GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms. Navpreet Kaur

Designation: Assistant Professor of Commerce

Class: B Com III (5th Sem) **Course Code:** B23-COM-502

Subject/ Paper: Goods and Services Tax

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Appeals.	Learning through chalk and duster and AI tools	The learner will be able to know the steps of Appeals under GST.	
2.	August 2025	Offences and penalties.	Learning through chalk and duster and Group discussion	Understand the offences and penalties under GST.	1 st Assignment
3.	September 2025	Practical Exposure to GST: Online GST registration demonstration; Payment of GST by electronic ledger; electronic liability register.	Learning through practical problem solving and Group learning	Know the Practical Exposure to GST.	2 nd Assignment
4.	October 2025	Practical Exposure to GST: electronic credit Ledger, Electronic cash ledger; Types of GST returns.	Learning through practical problem solving and Group learning	Understand the types of GST returns.	Class Test
5.	November 2025	Practical Exposure to GST: Annual return and reconciliation statement, Filing a refund application; Generating E-way bills.	Learning through practical problem solving and Group learning and teaching by Discussion	Understand the Practical Exposure to refund application and e-way bills.	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms Priyanka

Designation: Assistant Professor

Class: BBA III

Subject/ Paper: International Business/B23-BBA-502

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	August 2025	International Business: Concept, Nature, Importance and Growth of International Business in India. Foreign Exchange Market	Group learning & teaching Peer teaching Individual learning	Understand the fundamentals of International Business in India and recent trends in export and import in India.	
2.	September 2025	Foreign investment: Nature, Status and approval process. Foreign Rate Mechanism International Monetary System	Group learning & teaching Peer teaching Individual learning	Gain an in-depth knowledge of Environmental impact of various factors in international business	
3.	October 2025	Trends in Foreign Direct Investment and Foreign Institutional Investment to Investment from India to the world Theories of International Trade	Group learning & teaching Peer teaching Individual learning	Understand the modes of entry in international business and to gain an insight on the concept of International Trading blocs i.e. WTO and BRICS	
4.	November 2025	Overseas Direct Investment and Overseas Institutional Investment from India to the world	Group learning & teaching Peer teaching Individual learning	Get an account of the concepts of foreign investment including FDI, FII, ODI and OIL.	

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GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Dr. Isha Goyal

Designation: Assistant Professor

Class: M.Com 3rd SEM

Subject/ Paper: Financial institution and market

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	Financial system: Concept, nature and role; Finance financial markets;	Group-Learning & Teaching. Self-Study. Peer Teaching	Students will understand basic of financial system	
2.	Aug	Banking and non-banking financial institutions; competition among financial institutions; Financial conglomerates; Financial system and economic development; Indian financial system overview.	Group-Learning & Teaching. Self-Study. Peer Teaching	Enable to understand the financial Institutions and markets both individually and as an interlinked system	
3.	September	Financial Markets: types , organization, functions , regulations Recent developments in Indian capital and money market; overview.	Group-Learning & Teaching. Self-Study. Peer Teaching	Develop an understanding of the organization, role, functioning and need for regulation of different types of financial markets in India	
4.	Oct & Nov	Commercial banking, NPA's , MUDRA Financing , NBFC, Development Banks Merchant Banking, Lease Financing, Mutual Funds	Group-Learning & Teaching. Self-Study. Peer Teaching	Familiarise the students with the role of commercial banks, NBFCs and development banks in India. , merchant banking, lease financing and mutual funds	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Dr. Isha Goyal

Designation: Assistant Professor

Class: B.Com 1st Year (1st Semester)

Subject/ Paper: Business Law-I

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	nature and classification of contracts; Essentials of a valid contract	Group-Learning & Teaching. Self-Study. Peer Teaching	Understand the provisions of Indian Contract Act.	
2.	Aug	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	Group-Learnig & Teaching. Self-Study. Peer Teaching	Understand the provisions of sales of Goods Act.	
3.	September	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	Group-Learning & Teaching. Self-Study. Peer Teaching	Students will learn about Partnership Act	
4.	Oct & Nov	Negotiable Instruments Act, 1881: Information Technology Act, 2000	Group-Learning & Teaching. Self-Study. Peer Teaching	understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2024-25) EVEN SEMESTER

Name of Teacher: Dr. Isha Goyal

Designation: Assistant Professor

Class: B.Com II (3Rd SEM)

Subject/ Paper: Income Tax

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	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.	Group-Learning & Teaching. Self-Study. Peer Teaching	Students will understand the basic concepts of Income Tax	
2.	Aug	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.	Group-Learning & Teaching. Self-Study. Peer Teaching	Students will determine the impact of residential status on tax liability.	
3.	September	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	Group-Learning & Teaching. Self-Study. Peer Teaching	Students will be able to determine Tax liability under five heads of income	
4.	Oct & Nov	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	Group-Learning & Teaching. Self-Study. Peer Teaching	Students will understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Anju Goel
Designation: Assistant Professor
Class: B.Com III(H) &(A)
Subject/ Paper: Cost Accounting
Type of course: Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques	Peer teaching	Understanding of concept	
2.	August	Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques. Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.	Blackboard teaching	Understanding of concept	Assignment and test
3.	September	Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption. Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products)	Group Discussions	Understanding of concept	Test
4.	October	Service costing (only transport). Standard costing and variance analysis: material and labour.	Learning through problem solving	Understanding of concept	Assignment and test
5.	November	Cost control and cost reduction; cost audit; an overview of cost audit standards.	Individual Learning	Understanding of concept	Revision

Seminar/Presentation/Assignment/Quiz/Class Test/Mid-Term Exam
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Signature of Teacher

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Anju Goel
Designation: Assistant Professor
Class: BBA II
Subject/ Paper: Marketing Management
Type of course: Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	Marketing Management- Meaning, Nature and Scope.			
2.	August	Concepts of Marketing, Marketing Environment, Marketing Mix, STP (segmenting, targeting and positioning) approach to marketing.	Blackboard teaching	Describe the fundamental concept related to marketing	
3.	September	Marketing Information System- Meaning and Components. Marketing Research. Consumer Behaviour-Meaning and Importance of study for Marketers.	Group Discussions	Describe the different approach of marketing and environment in which marketing systems operate.	
4.	October	Product —Meaning, levels and product Mix. New Product development, Product Life Cycle, Branding and Packaging decision, Pricing-Meaning, procedure for setting a price, Pricing Strategy Distribution Channels- Levels and Roles. Management of Physical Distribution.	Learning through problem solving	Demonstrate an understanding of the 4P's used by marketers.	

5.	November	Promotion- promotion Mix- A study of advertising, sales promotion, personal selling, direct marketing and public relations. Marketing organization and control, Marketing of Services: An introduction to services, Role of Service Sector in the economy, 7 P's of Service Marketing.	Individual Learning	Design a marketing plan for real world market offering (product/service).	
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Seminar/Presentation/Assignment/Quiz/Class Test/Mid-Term Exam
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Signature of Teacher

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Anju Goel
Designation: Assistant Professor
Class: M.Com I
Subject/ Paper: Organisational Behaviour
Type of course: Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	August	Organisational Behaviour: Concepts and Significance; Human Relations and Organisational Behaviour – Historical Development of Organisational Behaviour; Industrial Revolution; Scientific Management; The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organisational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB;	Powerpoint presentation	Understanding of content	Assignment and test
2.	September	Emergence of HR and OB, Approaches to Organisational Behaviour; Classical Approach; Neoclassical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organisations; Determinants of Organisational Behaviour; Significance of OB; Criticism. Personality: Concept and Definition of Personality; Major Determinants of Personality; Biological Contribution;	Powerpoint presentation, Project-based learning	Understanding of content	Test

3.	October	Socialization; Culture; Situational Factors; Major Personality Attributes influencing Organisational Behaviour; Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories; Holistic Theories; Personality and Organisational Behaviour. Perception: Introduction; Nature and Importance of Perception, Meaning, definitions and process of Perception; Perceptual Selectivity; Internal Factors; External Factors; Distortion in Perception; Managerial Implications of Perception; Managing the Perception Process. Learning: Introduction; Definition; Theories of Learning; Classical Conditioning Theory; Operant or Instrumental Conditioning Theory; Cognitive Learning Theory; Social Learning Theory; Modeling; Shaping Behaviour; Learning and Organisational Behaviour or Significance of Learning.	Powerpoint presentation	Understanding of content	Assignment and test
4.	November	Group Dynamics: Introduction, Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity. Transactional Analysis: Introduction; Concept of T.A.; Scope of Transactional Analysis; Analysis of Self-awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis.	Powerpoint presentation, Self-Study	Understanding of content	Revision

Seminar/Presentation/Assignment/Quiz/Class Test/Mid-Term Exam
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Signature of Teacher

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Anuja Gupta

Designation: Associate Professor

Class: M.COM 1ST SEM

Subject/ Paper: Strategic management (2 days)

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	August	Strategy: Concept, characteristics, importance and levels; Strategic decision making: Strategic management process; Developing a strategic vision, mission and setting objectives	Video Lectures, YouTube, PPT, and books	Get to knowledge of Process and develop strategic vision, mission, and objectives of business.	
2.	September	Strategy formulation Environmental appraisal Concept and components of environment: Analyzing the external (general and industry) environment; Organizational appraisal;	DO	Understand the various level of strategy along with available generic strategic alternatives'	
3.	October	Strategy alternatives, variation strategy, combination cost leadership focus and differentiation strategy, international level	DO	Learn the strategic choice making process	

		strategy. Strategic choices. strategies, various alternatives, competitive business strategies,			
4.	November	Strategic implementation and challenge, strategy and structural decision, operational decision in implementation, strategic evaluation and control, strategic management for new entrepreneurial ventures. Revision and test	DO	Understand the various issues involved in implementation along with the process and techniques of strategic evaluation and control.	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Anuja Gupta

Designation: Associate professor

Class: M.COM 3rd SEMESTER

Subject/ Paper: Rural and Agricultural Marketing

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	August	Rural markets: Nature and characteristics; Difference between rural and non-rural markets; Potential and size of rural markets in India; Understanding rural consumers: Socio-economic profile, demographic and lifestyle of rural consumers.	Video Lectures, YouTube, PPT, and books	Understand the concept and status of rural markets in India	
2.	September	Marketing mix for rural markets, product development, pricing strategy, methods, promotion and media decisions for rural market, role of leaders in rural market, marketing channels for rural market. Revision and test	DO	Comprehend the marketing mix for rural markets	

3.	October	Consumer behaviour of rural consumers {need, sources etc} marketing of consumer durables and non-durables products in rural markets, online marketing in rural market. Revision and test	DO	Gain insight into the consumer behavior and purchasing decision-making process of rural consumers.	
4.	November	Agricultural marketing: concept, characteristics, classification, pricing methods. Institutional Framework for Agriculture marketing, Agricultural market committee, marketing boards, cooperatives etc. Agricultural marketing laws. Revision and test	DO	Have knowledge of the institutional and legal framework of agricultural marketing	

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Signature of Teacher

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms. Honey Garg

Designation: Assistant Professor in Commerce

Class: B.Com-I (A)

Subject/ Paper: Business Management

Type of Course (major/ minor/ VAC/ AEC/SEC/ MDC): Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 25	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession	Group Learning and teaching , Presentations of students and Frequent Class tests	Gain knowledge about the conceptual framework of business management	
2.	Aug. 25	Approaches to management: Classical and neo classical approach, behavioural approach, management science approach, systems approach and contingency approach; Emerging management concepts. Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives	Group Learning and teaching , Presentations of students and Frequent Class tests	Know about the development of management thoughts and knowing the emerging management thoughts as well as the concept of planning	
3.	Sept. 25	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; Delegation: Advantages, barriers to delegation, guidelines for effective delegation	Group Learning and teaching , Presentations of students and Frequent Class tests	Understand the utility and application of organizing functions of management	

4.	Oct. 25	Decentralization and Centralization: Advantages and disadvantages: Factors influencing decentralization; Staffing: Importance, scope and modes of staffing; Directing; Motivation: Objectives and significance; Approaches to motivation	Group Learning and teaching , Presentations of students and Frequent Class tests	Assimilate and use the concepts of delegation. Decentralization, directing, staffing and motivation in organization.	
5	Nov. 25	Leadership: Significance and functions; Leadership styles; Approaches to leadership; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques	Group Learning and teaching , Presentations of students and Frequent Class tests	Comprehend the concept and applications of leadership styles, Co-ordinating and controlling practices in organisations	

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Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms. Honey Garg

Designation: Assistant Professor in Commerce

Class: M.Com-II

Subject/ Paper: Management of Industrial Relations

Type of Course (major/ minor/ VAC/ AEC/SEC/ MDC): Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 25	Industrial relations: Concept, scope determinants, historical developments	Presentations of students and group learning through discussions	Comprehend the concept of industrial relations	
2.	Aug. 25	Models of Industrial relations; Industrial relations in India: Managing industrial relation changes, industrial relations and productivity, factors affecting Industrial relations; Role of trade unions, government, technology and culture, effective communication systems and Industrial relations management.	Presentations of students and group learning through discussions	Understand the scope, and determinants of industrial relations and learn about industrial relation management	
3.	Sept. 25	Trade unionism: Meaning and theories; Trade unions: Purpose, functions, structure, social responsibility, and multiplicity of trade unions; Union management relations: Factors affecting union management relations, public policies, role of State, Constitution, ILO and authorities under Industrial Disputes Act, 1947; Conflict resolutions; Industrial relations machinery in India: Provisions under the Act, powers and duties of authorities, methods of Industrial disputes resolution; Forms of industrial conflicts.	Presentations of students and group learning through discussions	Learn about management of union relationships, Constitution, ILO and authorities under Industrial Disputes Act, forms of industrial Conflict and its resolution	

4.	Oct. 25	Employee counselling and grievance redressal machinery; Employee counselling: Types, methods, industrial relations strategies, workers development and participation; Discipline and grievance redressal : Nature of grievances, conciliation, arbitration and adjudication; Collective bargaining: Bargaining process, strengths and skills.	Presentations of students and group learning through discussions	Know how to handle employee counselling, grievance redressal machinery.	
5.	Nov.25	Industrial democracy: Concept and scope, workers participation, strategies for making participation effective; Comparative industrial relations: Objectives, significance, principles and variables of comparative analysis, comparative industrial relations and policy in developing countries; Labour welfare and administration; Indian constitutional provisions in relation to labour administration.	Presentations of students and group learning through discussions	Understand and manage industrial democracy and compare industrial relations systems across different countries.	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2024-25) ODD SEMESTER

Name of Teacher: Ms. Honey Garg

Designation: Assistant Professor in Commerce

Class: B BA I

Subject/ Paper: Financial Accounting

Type of Course (major/ minor/ VAC/ AEC/SEC/ MDC): Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	Basic Accounting-Nature, scope and objectives of accounting: accounting as information system, users of accounting information and Accounting equation and standards	Group Learning and teaching Frequent Class tests Surprise checking of their notebooks	Developing the understanding of theoretical framework of financial accounting	
2.	Aug. 25	Accounting concepts and conventions, capital and revenue expenditure; Accounting principles, rules of accounting for recording the transaction for different accounts. Journal and Ledger: Double Entry System; Journal and recording of entries in journal; Ledger- Posting from Journal to respective ledger accounts. Preparation of Cash book.	Group Learning and teaching Frequent Class tests Surprise checking of their notebooks	Conceptual clarity about accounting principles and accounting cycle and preparation of Journal and Ledger	
3.	Sept. 25	Trial Balance: Need and objectives; Preparation of Trial Balance; Different types of errors in preparation of trial balance and the rectification of errors. Preparation of Bank Reconciliation statement.	Group Learning and teaching Frequent Class tests Surprise checking of their notebooks	Understanding the concepts of trial balance and reconciliation of bank statement	

4.	Oct. 25	Final Accounts: Preparation of Trading Account and Profit and Loss Account; Preparation of Balance sheet for profit organizations.	Group Learning and teaching Frequent Class tests Surprise checking of their notebooks	Preparation of the financial statements of firms and application of the knowledge of Final Accounts: Trading & Profit and loss account and balance sheet with adjustment used for profit and non-profit organizations	
5.	Nov. 25	Receipts and payments account, Preparation of Balance sheet for non-profit organizations.	Group Learning and teaching Frequent Class tests Surprise checking of their notebooks.	Knowledge of accounting treatment used for non-profit organizations	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2024-25) ODD SEMESTER

Name of Teacher: Ms. Honey Garg

Designation: Assistant Professor in Commerce

Class: M Com I

Subject/ Paper: Indian Business Environment

Type of Course (major/ minor/ VAC/ AEC/SEC/ MDC): Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 25	Business environment: Concept, nature, importance and types of environments	Presentations of students and group learning through discussions	Understand concept and nature of Business Environment.	
2.	Aug. 25	Changing dimensions of business environment: Interaction matrix of different environment factors; Organisational and Environmental scanning: Concept, objectives, process and techniques; Economic planning in India: Success and failure. Economic system: Salient feature of Indian economy, Liberalisation, Privatization; Globalization	Presentations of students and group learning through discussions	Acquaint environmental changes, environmental scanning, economic planning and economic system	
3.	Sept. 25	Disinvestment in public sector units, NITI Ayog- concept, significance, objectives and machinery; Business ethics; Corporate governance: Social responsibility of business; Social audit. Fiscal policy: Monetary policy; Industrial policy.	Presentations of students and group learning through discussions	Develop an understanding of various economic and industrial and technological policies	

4.	Oct. 25	Industrial licensing policy: EXIM policy: Industrial sickness: Development and protection of small-scale industry: Technology transfer. The environment Protection Act, Consumer Protection Act	Presentations of students and group learning through discussions	Develop an understanding of EXIM, ILP, small scale industries, Environment and consumer protection act	
5.	Nov. 25	Competition Act: Foreign Exchange Management Act. Intellectual Property Law in India.	Presentations of students and group learning through discussions	Familiarize with legal aspects of Indian Business Environment.	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher: Dr. Pooja

Designation: Assistant Professor in Commerce

Class: B Com II (B)

Subject/ Paper: Banking And Insurance (Shared)

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Insurance: Concept, need and Principles of Insurance	Learning through theory teaching and case study method	The learner will be able to know the concept and principles of Insurance,	
2.	August 2025	Insurance and Economic Development, Life and General Insurance; principles, present status and growth of life and general insurance in India; claims settlement procedure	Learning through chalk and duster method and Group class discussions	Understand the status and growth of life and general insurance	Assignment 1
3.	September 2025	Regulatory Framework of Insurance; Fire Insurance: Concepts, Principles	Learning through use of presentation and discussions	Know the regulatory framework and concept of Fire insurance	Assignment 2
4.	October 2025	Fire Insurance policy, claims and settlement procedure	Learning through chalk and duster and use of AI for seeing claim and settlement cases	Understand the claim and settlement in case of Fire Insurance.	
5.	November 2025	Overview and Revision of Insurance Concepts	Learning through practical problem solving and Group learning and teaching	Revision	Class Test

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher: Dr. Pooja

Designation: Assistant Professor in Commerce

Class: B Com III

Subject/ Paper: IT Return and Filing

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Introduction to Income tax, Brief introduction to income under heads salaries, house property, capital gains and other sources	Learning through practical problem solving and Group learning and teaching	The learner will understand the basic process of computing taxable income,	
2.	August 2025	Clubbing of Income and set-off and carry forward of losses; deductions, rebates and relief under IT Act, Computation of taxable income under old and new regime	Learning through practical problem solving and Group learning and teaching	Understand the concepts of rebate, concessions and deductions in ITR	Assignment 1
3.	September 2025	Introduction to e-filing of tax, various ITR Forms; due dates; e-verification; Late fees And PAN registration.	Learning through practical problem solving and Group learning and teaching	Know the various types of ITR forms, e-filing	Assignment 2
4.	October 2025	Advance Payment of Tax, TDS and Form 16	Learning through practical problem solving and Group learning and teaching	Understand the concept of Advance tax, TDS and Form 16	
5.	November 2025	Practical Exposure to Income tax; portal, e-filing; generate challans, tax credit; 26AS	Learning through practical problem solving and Group learning and teaching	Gain knowledge in Practical knowledge about income tax return filing	Class Test

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher: Dr. Pooja

Designation: Assistant Professor in Commerce

Class: B Com III

Subject/ Paper: Goods and Services Tax

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Payment of Tax	Learning through chalk and duster and AI tools	The learner will be able to know the concept of accounts and audit of GST	
2.	August 2025	Appeals, offences and penalties	Learning through chalk and duster and Group discussion	Understand the appeals and offences under GST	Assignment 1
3.	September 2025	Practical Exposure to GST: Online GST Registration Demonstration; Payment of GST by electronic Ledger; electronic liability register	Learning through practical problem solving and Group learning and teaching on computers in Lab	Know the Practical Exposure to GST	Assignment 2
4.	October 2025	Practical Exposure to GST: Electronic cash register, type of GST returns	Learning through practical problem solving and Group learning and teaching by practical practice on computers	Understand the types of GST returns	
5.	November 2025	Practical Exposure to GST: Annual return and reconciliation statement; filing a refund application; Generating e-way bills	Learning through practical problem solving and Group learning and teaching by Discussion	Understand the Practical Exposure to refund application and e-way bills	Class Test

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher: Dr. Pooja

Designation: Assistant Professor in Commerce

Class: B.B.A. III

Subject/ Paper: International Business

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	International Business: Introduction, concept, types	Learning through theory teachings and Group learning and teaching by chalk and duster	The learner will be able to know the concept of International Business	
2.	August 2025	International trade of India- Recent trends, composition and Directions	Learning through practical problem solving and class presentation	Understand the trends and direction of International Trade	Assignment 1
3.	September 2025	Trends in World Trade, Present position of world trade including top exporters and importers	Learning through use of ICT tools	Know the Practical Exposure to GST	Assignment 2
4.	October 2025	International Business Environment: Components/constituents; factors that affect Business environment	Learning through chalk and duster method and ICT tools	Understand the types of GST returns	
5.	November 2025	Overview and Revision of International Business Concepts	Learning through practical problem solving and Group learning and teaching	Understand the Practical Exposure to refund application and e-way bills	Class Test

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher: Dr. Pooja

Designation: Assistant Professor in Commerce

Class: B Com I and BBA I

Subject/ Paper: Human Values and Ethics

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Value Education: Need, Contents	Learning through group discussion and chalk and duster method	The learner will be able to know need and content of value education	
2.	August 2025	Process of Value Education; Classification of Value Education; Elements of Human Values and Ethics	Learning through practical problem solving and Group learning and teaching through role modelling.	Understand the process of value education and its elements	Assignment 1
3.	September 2025	Integrated Personality and Wellbeing; Professional Ethics	Learning through role plays and simulation; class participation and chalk and duster method	Know the importance of human values and ethics in personality and profession	Assignment 2
4.	October 2025	Values for Global Citizenship; Competency Based Education	Learning through presentation and chalk and duster method.	Understand the global citizenship and competencies	
5.	November 2025	Competency Based Education; Dhyan and Yoga (Practical Work)	Learning through practice and Group learning and teaching	Practice Yoga and meditation.	Class Test

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher: Dr. Pooja

Designation: Assistant Professor in Commerce

Class: M. Com II

Subject/ Paper: Retail and Visual Merchandising

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Retail: Concept, functions of retail management; Types of retail stores; Basis of segmentation; targeting & positioning of retail stores; Store image; Retail store design exteriors and interiors.	Learning through group discussion and chalk and duster method	The learner will Understand the fundamentals of merchandise and assortment planning.	
2.	August 2025	Fundamentals of merchandising, elements and process of merchandise planning; Assortment planning; Merchandiser: Role and responsibilities; Supply of Merchandise: Concept and sources;	Learning through practical problem solving and Group learning and teaching through role modelling.	Evaluate the various sources of merchandise and understand category management	Assignment 1
3.	September 2025	Global sourcing; Merchandise pricing and performance evaluation; Category management; Private labels; Buying selling cycle; Supply chain management; Inventory management; Record keeping	Learning through role plays and simulation; class participation and chalk and duster method	Know the importance of global sourcing and SCM	Assignment 2
4.	October 2025	Visual merchandising: Concept and functions; Planning visual Merchandising; Store planning and fixtures; Circulation plan and Planograms; Quality and process in Visual merchandising; Interiors and layout.	Learning through presentation and chalk and duster method.	Understand and Comprehend the fundamentals of visual merchandising and circulation plan.	
5.	November 2025	Types of display; Merchandise presentation; Window displays; Styling, Display Calendar. Sales Tracking. Handling the Mannequin, props, Lighting, Organising an in-store event.VM Tool Kit; Standard Operating Procedures (SOPs)	Learning through practice and Group learning and teaching	Plan the visual merchandise presentation.	Class Test

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) EVENSEMESTER

Name of Teacher: Ms Laksha Tanwar

Designation: Assistant Professor

Class:B.Com 1

Subject/Paper:Business Law(B23-COM-102)

Sr.No.	Month	Topics to be Covered	Teaching Learning Strategy	Learning Outcome of Students	Remarks
1.	July	The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract;	Individual learning / Case Study Method	Understand the provisions of Indian Contract Act.	
2.	August	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 forAn 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	Individual learning / Case Study Method	Understanding the parties competent to contract.	
3.	September	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.	Individual learning / Case Study Method	To know the obligations of buyer and seller for making the business agreements and contracts	
4.	October	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP	Individual learning / Case Study Method	To apply skills to initiate entrepreneurial ventures as partnership and LLP.	

		agreement, Extent & limitations of liabilities of LLP and partners.			
5.	November	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.	Individual learning / Group Learning	To understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology.	

Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) EVENSEMESTER

Name of Teacher: Ms Laksha Tanwar

Designation: Assistant Professor

Class:M.Com 1

Subject/Paper:Business Research Methods(M24-COM-104)

Sr.No.	Month	Topics to be Covered	Teaching Learning Strategy	Learning Outcome of Students	Remarks
1.	August	Business Research,Types of Research,Approaches to Research,Research Problem Practical-SPSS	Individual learning / Case Study Method	Formulate Research Problem	
2.	September	Research Process,Research Design,Variables,Measurement and Scaling,Literature Review. Practical-SPSS	Individual learning / Case Study Method	Identify Variables and understand various Research Design	
3.	October	Sampling,Data Collection and Analysis,Hypothesis Testing,Test of Association Practical-SPSS	Individual learning / Case Study Method	Understand the concept of Sampling	
4.	November	Interpretation of Data,Report Writing ,Research Ethics	Individual learning / Group Learning	To interpret results generated from data analysis and report findings.	

Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) EVENSEMESTER

Name of Teacher: Ms Laksha Tanwar

Designation: Assistant Professor

Class: B.Com 2

Subject/Paper: Accounting Data Processing(B23-SEC-315)(Practical)

Sr.No.	Month	Topics to be Covered	Teaching Learning Strategy	Learning Outcome of Students	Remarks
1.	July 2025	Basics of Accounting: Meaning, advantages and limitations, Fundamental accounting assumptions. GAAP.	Group Learning and Teaching Individual Learning/Self Study Blackboard	The learner will be able to 1. understand the basics of Accounting. 2. elaborate the advantages and limitations of accounting.	
2.	August 2025	Computerized accounting system: Concept, need, difference between manual and computerized; Tally: Introduction, features, installation; Licensing configurations. Security controls in Tally Prime: Tally vault password, data backup and restore, export and import data, edit log feature in tally; Masters: Concept, types of masters, groups; Gateway of Tally; Company creation: Setup features, accounting features, configuration, shutting and deleting a company. Ledger Creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost Centres;	Group Learning and Teaching Individual Learning/Self Study Peer Teaching Blackboard	The learner will be able to understand the concept of computerized accounting and be familiar with accounting software. The students will be able to create company and ledger.	
3.	September 2025	Interest Calculations; Inventory: Stock groups, stock categories, stock items, purchase and sales orders processing. godowns/location, unit of measurement; BoM; Vouchers: Concepts, accounting & Inventory	Individual Learning/Self Study Peer Teaching Blackboard	The students will be able to create vouchers in accounts software.	

		vouchers.			
4.	October 2025	Financial Statements: Profit & Loss account, Balance Sheet, Bank Reconciliation; Debit and credit note; Tally audit features; Printing features.	Individual Learning/Self Study Blackboard	Able to prepare financial statements in Tally and make journal entries, ledgers, trial balance, profit and loss account, balance sheet and records, other business operations on Computerized accounting software, such as Tally Prime (Latest Version).	
	November 2025	Management Information System & different reports in tally. Revision.	Individual Learning/Self Study Blackboard	The students will be able to know the Management Information System in Tally.	

Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) EVENSEMESTER

Name of Teacher: Ms Laksha Tanwar

Designation: Assistant Professor

Class: 2nd Year (Arts, Science)

Subject/Paper: Fundamentals of Investing (MDC-3)

Sr.No.	Month	Topics to be Covered	Teaching Learning Strategy	Learning Outcome of Students	Remarks
1.	July	Investment avenues-money market and capital market instruments	Individual learning / Case Study Method	To Understand the concept Savings and Investment	
2.	August	Investment process, Objectives of investment.	Individual learning / Case Study Method	To understand why Investment is Important	
3.	September	Indian Securities Market, Process of investing through stock exchange, Stock Market Indices, NEAT System, BOLT System, Role of SEBI.	Individual learning / Black Board Teaching	To understand the working of Stock Market	
4.	October	Returns and Risks in financial investment, Fixed-Income Securities and variable income securities, Bonds and Mutual funds and role of AMFI	Individual learning / Group Learning	To understand the risk involved	
5	November	Role of Depositories in India, Investor Protection in India, Rights and Duties of Investors	Individual learning / Black Board Teaching	To understand the concept of Depositories	

Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Anuja Gupta

Designation: Associate Professor

Class: BBA 3RD SEM

Subject/ Paper: Disaster Management

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July and August	Meaning and nature of disaster, concept of hazard, risk and vulnerability, types of disaster.	Textbooks, Videos, Youtube Lectures.	To understand the meaning and various types of disaster. Analyse vulnerability.	
2.	September	Natural disaster (flood, cyclone etc), Man-made disaster (Fire, accident, etc), Disaster Management, Pre-disaster preparation.	DO	To know the impact and causes of Man-made and Natural Disaster,	
3.	October	Handling Disaster and post disaster assessment.	DO	Understand various authorities which reduces the after effects of disaster.	

4.	November	Instituional Framework of disaster management in India, Disaster management in India.	DO	To know how the various level engaged in policy making and reconstruction efforts done by them.	
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❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Anuja Gupta

Designation: Associate Professor

Class: B.COM 5th SEM

Subject/ Paper: Cost Accounting

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July and August	Introduction of cost accounting, Installation, classification, elements of cost, cost concepts , role of cost accountant , and accounting of material and material cost.	Youtube video , recorded lectures, textbooks , reference books.	To understand the theoretical and practical framework of cost accounting .	
2.	September	Labour accounting, labour cost, labour turn over, Idle time, Overtime, Method of wage payment and Incentives schemes and Overheads.	DO	To apply the knowledge and skills to control labour and material cost .	
3.	October	Unit and output costing, Job and batch costing, Process costing, Service costing.	DO	To integrate cost accounting techniques in industry .	

4.	November	Contract costing, Cost control and cost reduction.	DO	Ways to reduce and control cost .	
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❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA**LESSON-PLAN (Session 2025-26) ODD SEMESTER****Name of Teacher:** Sushila Rani**Designation:** Associate professor of commerce**Class:** M Com I(Ist Sem)**Subject/ Paper:** Retailing**Type of course(major/ minor/ VAC/ AEC/SEC/ MDC):** Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	August	Retailing: concept ,characteristics ,importance, functions, theories, emerging trends in retailing ; evolution of retailing in India ; history of retail institution ; contribution of retailing to Indian economy; globalisation of retailing; Indian retailing scenario ; organisational environment in retail sector , factors behind the change of Indian retail industry ; retail formats: Retail institutions by ownership, retail institutions by store -based strategy mix, web, non store based , e-retailing and other forms of non traditional retailing; e-retailing strategies	Blend of below mentioned ---- Group Learning and teaching Peer teaching Self study Case studies	Understand the conceptual framework and organisational structure in retailing.	
2.	September	Retail market segmentation ; Store location; trading area analysis , characteristics of trading areas, site selection, types of locations ,location and site evaluation; store planning : design and layout, retail image mix , effective retail space management , atmospheric, human resource management.	Blend of below mentioned ---- Group Learning and teaching Peer teaching Self study Case studies	Understand various decisions involved in Store location and planning.	
3.	October	Retail marketing: retail marketing mix, advertising and sales promotion, and store positioning; customer services ; retail merchandising; buying organisation formats and processes , devising merchandise plans, shrinkage in retail merchandise management.	Blend of below mentioned ---- Group Learning and teaching Peer teaching Self study Case studies	Comprehend the ways retailers use marketing tours and techniques to interact with their customers.	
4.	November	Merchandise pricing: concept, pricing, objectives, determinants, types of pricing , pricing strategies ; retail operation : elements, store administration, store manager responsibilities ,management of retail outlet/store, store maintenance store security ; application of IT to retail marketing; retail market segmentation; consumerism and ethics in retailing; retail market segmentation; FDI in retail international retailing.	Blend of below mentioned ---- Group Learning and teaching Peer teaching Self study Case studies	Recognise and understand the retail pricing, operations-oriented policies , methods and procedures.	

❖ Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher**Principal**

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Sushila Rani

Designation: Associate professor of commerce

Class: M com II (3rd Sem)

Subject/ Paper: Consumer Behaviour

Type of course(major/ minor/ VAC/ AEC/SEC/ MDC): DEC-6

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	August	<ul style="list-style-type: none">- Concept of Consumer Behaviour, types, theories and applications,- Types of Indian Consumers- Consumer Buying Roles, Changing roles of Indian consumers,Consumer Buying Process ,Extensive, Limited and routine problem solving behaviours.	Blend of below mentioned ---- Group Learning and teaching ,Peer teaching,Self study Case studies	Understanding the nature of consumer behaviour and process of consumer buying	
2.	September	<ul style="list-style-type: none">- Internal Determinants of Consumer Behaviour- Needs, Motivation and Involvement- Information Processing: Consumer Perception, Learning- Attitude and Attitude Change- Personality; Psychographics, Values and life styles.	Blend of below mentioned ---- Group Learning and teaching Peer teaching Self study Case studies	Explore the underlying variables resulting into differences in consumer decision making	
3.	October	<ul style="list-style-type: none">- External Determinants of Buying Behaviour- - Family, Reference Group, Social Class- Influence of Culture- Sub-Culture Aspects, Opinion Leadership: process ,measurement , profile, WOM	Blend of below mentioned -- Group Learning and teaching ,Peer teaching,Self study Case studies	Comprehend the influence of external factors on consumer behaviour	
4.	November	<ul style="list-style-type: none">- Four View of Consumer: Economic Man, Passive Man, Cognitive Man, Emotional Man- Models of Buyer Behaviour- Diffusion of Innovations- Scope and Methods of Consumer Research	Blend of below mentioned ---- Group Learning and teaching Peer teaching Self study Case studies	Gain insight into models of buyer behaviour	

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❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Dr Madhu

Designation: Assistant Professor

Class: B.Com 5th SEM

Subject/ Paper: Goods and Service tax

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	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; GST council; GST network; State compensation mechanism, Registration: Nature, persons liable, threshold limit, procedure.	Group-learning & Teaching. Self-Study. Peer Teaching	Understand the rationale of Goods and Services Tax (GST) and registration procedures.	
2.	Aug	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.	Group-learning & Teaching. Self-Study. Peer Teaching	Learn Taxable event, Levy & collection of GST.	
3.	September	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	Group-learning & Teaching. Self-Study. Peer Teaching	Know the Input tax credit mechanism.	
4.	Oct & 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; Accounts and audit under GST, payment of tax; Appeals, offences & penalties.	Group-learning & Teaching. Self-Study. Peer Teaching	Gain insights on various GST returns and Payment of tax.	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2024-25) EVEN SEMESTER

Name of Teacher: Dr Madhu

Designation: Assistant Professor

Class: M.Com 3rd SEM

Subject/ Paper: Investment management

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	Investment analysis, approaches, Diversification & Hedging, socially responsible investing, ethical investing ; risk and return	Group-learning & Teaching. Self-Study. Peer Teaching	Students will learn about different approaches of investment analysis	
2.	Aug	Security analysis ; Fundamental analysis: Economic, technical & industry analysis behavioural finance and investment strategies	Group-learning & Teaching. Self-Study. Peer Teaching	Students will develop an understanding of fundamental , technical and economic analysis	
3.	September	Portfolio analysis and revision Capital market theory Portfolio performance evaluation	Group-learning & Teaching. Self-Study. Peer Teaching	Students will be able to evaluate portfolios and have deep understanding of capital market	
4.	Oct & Nov	Financial derivatives: Stock options and futures Binomial option pricing model & Black Scholes option pricing model	Group-learning & Teaching. Self-Study. Peer Teaching	Students will learn about financial derivative market.	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2024-25) EVEN SEMESTER

Name of Teacher: Dr Madhu

Designation: Assistant Professor

Class: B.Com 5th SEM

Subject/ Paper: foreign trade policy

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July	Trends in India's foreign trade, instruments of trade policy, technical standards, exchange control and other non-tariff barriers.	Group-learning & Teaching. Self-Study. Peer Teaching	Students will understand the recent trends in foreign trade	
2.	Aug	Foreign trade policy 1991; features of foreign trade policy 2015-20, MEIS AND SEIS Schemes,, special economic zones	Group-learning & Teaching. Self-Study. Peer Teaching	Students will have overview of historical background of foreign trade policies of India	
3.	September	Foreign trade policy 2023-28, Incentives for exporters: Duty drawbacks, EPCG, E-single windows , SEZs	Group-learning & Teaching. Self-Study. Peer Teaching	Students will learn about salient feature of Foreign trade policy 2023-28	
4.	Oct & Nov	Sectoral policies to promote exports, trade in services, IPRs , export promotion councils, APEDA, DGFT etc.	Group-Learning & Teaching. Self-Study. Peer Teaching	Students will learn about sectoral policies & institutional framework to promote exports	

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms Priyanka

Designation: Assistant Professor

Class: B.com I (MDC)

Subject/ Paper: Personal Finance/B23-COM-105

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Personal Finance: Concept, need, principles and scope; Financial objectives; Personal financial planning: Process, factors affecting: Financial planner: Role and functions;	Group learning & teaching Peer teaching Individual learning	Understand the basics of personal finance and personal financial planning.	
2.	August 2025	Source of finance, Basics of Investment; Investment avenues and strategies; Shares and debentures: Concept and types;	Group learning & teaching Peer teaching Individual learning	Gain knowledge about investing in stock market	
3.	September 2025	Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc	Group learning & teaching Peer teaching Individual learning	Do planning for other investment avenues.	
3.	October 2025	Other Investment Avenues: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund, etc.; Tax treatment of investment; Likely causes of cheating and fraud in investment.	Group learning & teaching Peer teaching Individual learning	understand the role of regulatory environment in managing personal finance and retirement planning	
4.	November 2025	Institutional Framework for Investing:An Overview of SEBI, IRDA, RERA, AMFI, bank ombudsman; Retirement planning: Pension plans,NPS.	Group learning & teaching Peer teaching Individual learning		

❖ Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms. Navpreet Kaur

Designation: Assistant Professor of Commerce

Subject/ Paper: Production Management **Course Code-** B23-BBA-304

Class: BBA II (3rd Sem)

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks if any
1.	July 2025	Production Management: Meaning, nature objectives and functions of Production Management.	Individual Learning/Self Study Blackboard	After completing this course, the learner will be able to: 1. Understand the nature and importance of production management and decision making in production function.	
2.	August 2025	Scope of Production Management; Historical background of Production Management; Types of Production System: intermittent and continuous.	Group Learning and Teaching Individual Learning/Self Study Peer Teaching Blackboard	The learner will be able to understand the Scope, Historical background and types of Production System	1 st Assignment
3.	September 2025	Emerging trends in Production Management. Productivity; Plant location and its factor affecting plant location; Plant layout, types of plant layout: process, product and fixed layout	Individual Learning/Self Study Peer Teaching Blackboard	The students will be able to know the factor affecting plant location and the concept of plant layout.	2 nd Assignment Class Test
4.	October 2025	Product design, steps in product design; Process planning and selection; Make or buy decisions.	Individual Learning/Self Study Peer Teaching Blackboard	Obtain an understanding of production planning and control practice in organizations and various methods of production.	Mid Term Exam
5.	November 2025	Revision.	Individual Learning/Self Study		

❖ Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms Priyanka

Designation: Assistant Professor

Class: SEC

Subject/ Paper: Principles of Reasoning/B23-SEC-327

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Verbal Reasoning : Series Completion, Number series, Letter Series, Alpha numerk series, Wrong Letter Series, Repeat Series,	Group learning & teaching Peer teaching Individual learning	Gain the skill to analyze and solve letter and number series and to pick odd one out.	
2.	August 2025	Wrong Number Series, Number Analogy, Word Analogy Coding and Decoding : Letter Coding, Number coding,	Group learning & teaching Peer teaching Individual learning	Understand the concept of coding and decoding	
3.	September 2025	Matrix coding, Place arrangement Direction sense, Family-based puzzles; Blood Relationships.	Group learning & teaching Peer teaching Individual learning	To find the directions and blood relations from the Situations.	
3.	October 2025	Arithmetic reasoning, Venn diagrams, Logical diagrams, Symbol Substitution Non-verbal Reasoning: Choosing the odd figure, Word Analogy,	Group learning & teaching Peer teaching Individual learning	Familiaize and get acquainted with arithmetic reasoning and venn diagrams.	
4.	November 2025	Number Analogy, Wate Images, Mirror Images.	Group learning & teaching Peer teaching Individual learning	Have the knowledge of obtaining water and mirror images and find analogy between words, numbers and figures.	

❖ Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms. Navpreet Kaur

Designation: Assistant Professor of Commerce

Subject/ Paper: Regulatory Framework of Banking **Course Code-** B23-VOC-127

Class: B.Com III & BBA III (5th Sem)

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks if any
1.	July 2025	Banking regulations: Overview of the Indian banking system, Regulatory authorities: Reserve bank of India (RBI).	Individual Learning/Self Study Blackboard	After completing the course, the learner will be able to: 1. Understand the structure and functioning of the Indian banking system.	
2.	August 2025	Securities and Exchange Board of India (SEBI); Banking Regulation Act, 1949: Key provisions and amendments; SARFAESI Act, 2002: Overview, enforcement of security Interest, debt recovery tribunal (DBT) Act. Regulatory framework for banks: Licensing and registration requirements for banks; Capital adequacy norms: Basel accords; Prudential norms: Liquidity, asset classification, and provisioning: Know your customer (KYC) and anti-money laundering (AML) regulations; Payment and settlement systems Act 2007: Overview, regulation of payment systems, provisions and settlement systems of settlement finality, redressal mechanisms. Practical Case studies on banking regulatory issues and compliance. Preparation of a compliance report for a commercial bank.	Group Learning and Teaching Individual Learning/Self Study Peer Teaching Blackboard	After completing the course, the learner will be able to: 1. Explain the licensing and registration requirements for banks in India.	1 st Assignment

3.	September 2025	Bankruptcy code, 2016: Introduction, insolvency resolution process, Liquidation Process: Banking operations and compliance: Regulations governing deposit mobilization and lending activities, regulations on bank Investments and treasury operations, reporting and disclosure requirements for banks, grievance redressal mechanisms and customer protection. Practical Analyses of RBI circulars, and notifications on banking regulations.	Individual Learning/Self Study Peer Teaching Blackboard	Evaluate compliance in banking regulations.	2 nd Assignment Class Test
4.	October 2025	Emerging regulations and trends: Regulations on digital banking; Regulations on Fintech: Regulations on corporate governance and risk management; Regulations on priority sector lending and financial inclusion, Regulations on mergers, acquisitions, and restructuring of banks. Practical Presentation on emerging trends and challenges in banking regulations.	Individual Learning/Self Study Blackboard	Evaluate the impact of emerging regulations and trends on the banking industry.	Mid Term Exam
5.	November 2025	Revision.	Individual Learning/Self Study		

❖ Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Ms. Shivani Singla
Designation: Assistant Professor of Commerce
Subject/ Paper: Business Law
Course Code- B23-BBA-503
Type of course(major/ minor/ VAC/ AEC/SEC/ MDC): Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	The Indian contract Act, 1872: Definition, essential elements and types of valid contract, offer and acceptance, consideration, capacity of parties, free consent	Individual Learning	Students understand the concept of Contract Act	Test
2.	AUG 2025	Legality of object and consideration, void agreements, contingent contracts, performance of contracts, discharge of contract, remedies for breach of contract	Peer Teaching	Students come to know about the consideration, performance of contracts, discharge of contract, remedies for breach of contract	Assignment1
3.	SEPT 2025	Contracts of indemnity: definition, rights and liability, contract of guarantee: definition, consideration, contract of indemnity vs contract of guarantee.	Reading	Students learn the role of contract of indemnity vs contract of guarantee.	Test
4.	OCT 2025	Bailment and pledge. Agency: definitions of agents and principal, kinds of agents, creation of agency	Lectures	Students understand the concepts of Bailment and pledge and Agency	Assignment2
5.	NOV 2025	Duties and rights of agent and principal, termination of agency, power of attorney. Revision	Group Learning	Students understand the Duties and rights of agent and principal, termination of agency	Test

Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2024-25) ODD SEMESTER

Name of Teacher: Ms. Shivani Singla

Designation: Assistant Professor of Commerce

Subject/ Paper: Accounting Data Processing (B23-SEC-315)

Type of course(major/ minor/ VAC/ AEC/SEC/ MDC): SEC

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Basics of Accounting: Meaning, advantages and limitations; Fundamental accounting assumptions: GAAP; Computerized accounting system: Concept, need, difference between manual and computerized; Tally: Introduction, features, installation; Licensing configurations.	Lectures	Students understand the basic concepts of accounting and practical aspect of accounting with the help of software Tally Prime	Test
2.	AUG 2025	Security controls in Tally Prime: Tally vault password, data backup and restore, export and import data, edit log feature in tally; Masters: Concept , types of masters, groups; Gateway of tally; Company creation: Setup features, accounting features, configuration, shutting and deleting a company.	Group Discussions	The candidate will be able to create a company, make journal entries.	Assignment1
3.	SEPT 2025	Ledger creation: Creating single and multiple ledgers, altering; Deleting and displaying ledger; Invoicing; Cost centers; Interest calculations; Inventory: Stock groups, stock categories, stock items, purchase and sales orders processing, godowns/location, unit of measurement; BoM; Vouchers: Concepts, accounting & inventory vouchers.	Reading	The candidate will understand ledger creation, and inventory management.	Test
4.	OCT 2025	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management information system & different reports in tally.	Lectures	Maintain business records with financial statements and other business operations.	Assignment2
5.	NOV 2025	Practical: Installation of Tally; Configuration; Creating company, security controls; Accounting voucher entries; Stock summary: Trial balance; Final accounts in Tally; Trading account Profit & Loss account; Balance sheets; Creating, printing reports.	Lectures and Presentations	Practical applicability of Tally Prime in business and companies.	Test

❖ **Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.**
Signature of Teacher **Principal**

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher: Ms. Shivani Singla

Designation: Assistant Professor of Commerce

Subject/ Paper: Tourism business

Course Code- B23-VOC-134

Type of course(major/ minor/ VAC/ AEC/SEC/ MDC): VOC

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Tourism terminology: Tourism, tourist, visitors, traveller, excursionist as per UNWTO classification, Characteristics of tourism services, components of tourism, types and significance, domestic tourism development in India	Individual Learning	Students understand the concept of Tourism	Test
2.	AUG 2025	Tourism as an Industry: Performance and prospects of tourism in India over the years, Role of UNWTO, PATA, IATA, TAAI, IATO	Peer Teaching	Students come to know about Performance and prospects of tourism in India	Assignment1
3.	SEPT 2025	Factors responsible for growth and development of tourism of the global level, impacts of tourism economic, socio-cultural and environmental,	Reading	Students learn the impacts of tourism economic, socio-cultural and environmental	Test
4.	OCT 2025	Security and safety issues in tourism: impact of liberalisation, globalization and privatisation in tourism industry. Tourism type: International and domestic tourism, hard and soft tourism	Lectures	Students understand the impact of liberalisation, globalization and privatisation in tourism industry	Assignment2
5.	NOV 2025	Pilgrimage tourism, adventure tourism, eco-tourism, green tourism, heritage and cultural tourism, senior citizen tourism, village tourism, sustainable tourism, MICE tourism and wellness tourism and revision	Group Learning	Students understand the various types of tourism	Test

Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA
LESSON-PLAN (Session 2025-26) ODDSEMESTER

Name of Teacher: Ms. Shivani Singla
Designation: Assistant Professor of Commerce
Subject/ Paper: GST
Course Code- B23-COM-502
Type of course(major/ minor/ VAC/ AEC/SEC/ MDC): Major

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	July 2025	Payment of Tax	Learning through chalk and duster and AI tools	The learner will be able to know the concept of accounts and audit of GST	Test
2.	AUG 2025	Appeals, offences and penalties	Learning through chalk and duster and Group discussion	Understand the appeals and offences under GST	Assignment1
3.	SEPT 2025	Practical Exposure to GST: Online GST Registration Demonstration; Payment of GST y electronic Ledger; electronic liability register	Learning through practical problem solving and Group learning and teaching on computers in Lab	Know the Practical Exposure to GST	Test
4.	OCT 2025	Practical Exposure to GST: Electronic cash register, type of GST returns	Learning through practical problem solving and Group learning and teaching by practical practice on computers	Understand the types of GST returns	Assignment2
5.	NOV 2025	Practical Exposure to GST: Annual return and reconciliation statement; filing a refund application; Generating e-way bills	Learning through practical problem solving and Group learning and teaching by Discussion	Understand the Practical Exposure to refund application and e-way bills	Test

Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Latika Chahal

Designation: Assistant Professor of Commerce

Subject/ Paper: Financial Analysis and Reporting

Class: M. Com II

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks if any
1.	July	Financial reporting: Purpose, users, conceptual framework of reporting; Financial statements: Structure, general purpose of financial statements as per Ind AS, disclosures (mandatory and voluntary), auditor's report, director's report, corporate governance report, other disclosures;	Learning through practical problem solving, group learning and teaching	Analyse and interpret financial statements	Assignment 1
2.	August	Components of financial statements: Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Revenue Recognition (AS-9), Accounting for Fixed Assets Property, Plant & Equipment (AS-10), Earning Per Share (AS-20), Accounting for Taxes on Income (AS-22), Accounting for Intangible Assets (AS-26). Analysis and interpretation of financial statements: Vertical and horizontal analysis, expanded analysis, financial ratios in annual	Learning through practical problem solving, group learning and teaching	Understand the concept of mandatory and voluntary disclosure	Assignment 2

		reports, graphical financial information, use of financial analysis for management, indexed financial statements, return on assets, ratios to predict financial insolvency; Inter firm Comparison: Concept, return ratios, market ratios, solvency ratios, dividend ratios, Z score; Fair value measurement.			
3.	September	UNIT - III Accounting Standards and IFRS: Concept, nature, objectives, applicability, need and benefits of convergence of Indian accounting standards towards and IFRS; Difference between GAAPs, Accounting Standards & IFRS; Ind AS 101: First time adoption of Ind AS; Ind AS 102: Share based payment; Ind AS 103: Business Combination; Ind AS 110: Consolidated financial statements; Overview of IFRS.	Learning through practical problem solving and Group learning and teaching	Gain insights on Indian accounting standards and IFRS.	
4.	October	Contemporary issue in Financial Reporting and Analysis: Evolution of accounting in technological environment; Accounting for E-Commerce: Concept, business models-P2P, P2A, Aggregator model, B2C, B2B, Mixed models,	Learning through practical problem solving and group learning and teaching	Critically evaluate the contemporary issues in financial reporting	Class Test

		revenue recognition, website costs; Value Added Statements: Concept, types of value- added, value-added statement, EBITDA, Interim Reporting..			
	November	Overview and revisions of Financial analysis and reporting.	Problem solving	Revisions	

❖ **Two assignments and one unit test will be taken as per the schedule.**

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Latika Chahal

Designation: Assistant Professor of Commerce

Subject/ Paper: Working with SPSS

Class: B. Com III

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks if any
1.	July	Theory: Introduction of SPSS: Overview of SPSS software and its interface, Data types and variable properties in SPSS, Data entry and importing data into SPSS. Data Cleaning and Manipulation: Identifying and handling missing data, Data transformation and recoding, Merging and splitting datasets in SPSS. Practical: Data Entry and Cleaning: Importing data from various file formats (e.g., Excel, CSV) into SPSS. Performing data validation and cleaning tasks, such as identifying and handling missing values and outliers.	Learning through practical problem solving and Group learning and teaching	Basic concepts and features of SPSS software.	Assignment 1
2.	August	Theory: Descriptive Statistics and Data Visualization: Calculating and interpreting measures of central tendency and dispersion, Creating charts and graphs in SPSS, Exploratory data analysis using SPSS.	Learning through practical problem solving and Group learning and teaching	Descriptive Statistics and data visualization using SPSS.	Assignment 2

		Practical: Descriptive Statistics and Data Visualization: Calculating standard deviation) for variables. descriptive statistics (mean, median, Creating various charts and graphs (e.g., bar charts, scatter plots) to visualize data distributions and relationships.			
3.	September	Theory: Correlation and Regression Analysis: Understanding correlation and regression analysis. Performing bivariate and multiple regression in SPSS. Interpreting regression output and assessing model fit. Data Manipulation Techniques: Creating and computing new variables in SPSS, Subsetting and filtering data in SPSS. Practical: Correlation and Regression Analysis: Performing correlation analysis to examine the strength and direction of relationships between variables. Conducting simple or multiple regression analysis to predict an outcome variable based on predictor	Learning through practical problem solving and Group learning and teaching	Correlation, Regression and Data Manipulation Techniques	
4.	October	Theory: Inferential Statistics: Introduction to hypothesis testing, Conducting t-tests and analysis of variance (ANOVA) in SPSS. Chi-square tests for categorical data.	Learning through practical problem solving and Group learning and teaching	Hypothesis testing and inferential statistics using SPSS.	Class Test

		Practical: Hypothesis Testing: Conducting t-tests or chi-square tests to compare groups or assess relationships between variables. Interpreting statistical output and drawing conclusions from hypothesis tests. Reporting and Presenting Results: Summarizing and reporting the results of statistical analyses using SPSS. Creating tables and figures for research reports or presentations.			
	November	Practical: Real-World Application Project: Applying SPS techniques to a real-world dataset from a specific domain (e.g., social sciences, business, healthcare). Conducting data analysis, interpreting the results, and presenting the findings in a report.			

❖ Two assignments and one unit test will be taken as per schedule.

Signature of Teacher

Principal

GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA

LESSON-PLAN (Session 2025-26) ODD SEMESTER

Name of Teacher: Latika Chahal

Designation: Assistant Professor of Commerce

Subject/ Paper: Goods and Services Tax

Class: B. Com III

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks if any
1.	July	Theory: 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) Practical: Online GST registration demonstration	Learning through practical problem solving group learning and teaching	Understand the rationales of Goods and Services Tax	Assignment 1
2.	August	Theory: GST council; GST network; State compensation mechanism, Registration: Nature, persons liable, threshold limit, procedure. Levy and collection of GST: Taxable event -scope, forms and nature of supply; Practical: Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger	Learning through practical problem solving and Group learning and teaching	Learn taxable events and, levy and collection of GST	Assignment 2
3.	September	Theory: Time and place of supply, value of supply, exempt supplies, small supplies, zero-rated supply Practical: Types of GST returns, Annual Return	Learning through practical problem solving and Group learning and teaching	Gain insights about time, place and value of supply	
4.	October	Theory: Composition levy Scheme; HSN/SAC classification; Composite and mixed supplies; ECO operators; Payment of tax;	Learning through practical problem solving and Group learning and teaching	Hypothesis testing and inferential statistics using SPSS.	Class Test

		Appeals, offences & penalties. Practical: Reconciliation Statement, Filing a refund application, Generating E-way bills			
	November	Problem solving and revisions	Problem solving		

❖ Two assignments and one unit test will be taken as per schedule.

Signature of Teacher

Principal