

Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 3rd Year
Session: 2025-26 Odd Semester		Subject: Accounting for Management
Month	Week	Topic
July	3	Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting,
	4	The Management Accountant, The Controller, The Treasurer,
August	1	Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting,
	2	Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting
	3	Meaning and types of financial statements, analysis and interpretation of financial statements,
	4	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.
September	1	Ratio Analysis: meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios,
	2	advantages and limitations of ratio analysis
	3	Cash Flow Statement : Meaning, objectives, limitations
	4	accounting procedure; Financial planning
October	1	Capital Budgeting : Meaning, nature, need, importance appraisal methods,
	2	capital rationing
	4	Revision, Problems and Test
November	1	Revision, Problems and Test
	2	Revision, Problems and Test

Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 3rd Year
Session: 2025-26 Odd Semester		Subject: Entrepreneurship and Small Scale Business
Month	Week	Topic
July	3	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
	4	Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship.
August	1	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
	2	Revision, Problems and Test
	3	Opportunity scouting and idea generation: role of creativity & innovation and business research.
	4	Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century. The process of setting up a small business
September	1	Preparation of Project Report and
	2	Report on Experiential Learning of successful/unsuccessful entrepreneurs
	3	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. financial and nonfinancial institutions in support of small business development. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives.
	4	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control.
October	1	Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification., Test
	2	Crises in business growth. Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management.
	3	Problems and Revision
November	1	Problems and Revision
	2	Problems

Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 1st Year
Session: 2025-26 Odd Semester		Subject: Business Org. & Management
Month	Week	Topic
July	3	Business- Concept, Objectives, nature and Spectrum of business activities.
	4	Process of setting up of business enterprise, forms of business enterprise: Public, Private and joint sector
August	1	Functional aspects of Business: starting and operating small venturing enterprise operations,
	2	Business size and location decisions. Lay Out: Mass production and mass customization.
	3	Management: Meaning, Concept, Importance and its Objectives.
	4	Management Process and its various functions (Planning, Organising, Staffing, Directing and Controlling).
September	1	Development of Management thoughts - Classical Approach, Neo Classical Approach and Modern Approach
	2	Managing functional areas of businesses Marketing,
	3	Product and pricing decisions,
	4	Distribution and promotional decisions, financial management and securities markets,
October	1	HR strategies for domestic and global businesses.
	2	Risk management,
	4	Problems and Revision
November	1	Problems and Revision
	2	Problems

Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 2nd Year
Session: 2025-26 Odd Semester		Subject: Corporate Laws
Month	Week	Topic
July	3	Company: Meaning, features, types, lifting of corporate veil, illegal associations.
	4	Formation of Company: various stages, Promotion- meaning, functions of promoters, legal status of promoters,
August	1	Online registration of a company, incorporation and commencement of business.
	2	Memorandum and Articles of Association: Contents, doctrine of constructive notice, doctrine of indoor management and doctrine of ultra-virus.
	3	Issue of share capital- meaning, types and contents of prospects, misleading prospectus and its consequences. Book building process, difference between transfer and transmission of shares, paperless trading.
	4	Shareholders and members of company- difference between shareholder and member, modes of acquiring membership,
September	1	Rights and duties of members, termination of membership.
	2	Company Management: Directors- types, appointment, remuneration, legal position and removal.
	3	Meetings of shareholders and Board of Directors: Essentials of a valid meeting, agenda, notice, proxy, voting and minutes of meetings.
	4	Types of shareholders meetings. Meeting through video conferencing.
October	1	Winding Up of a company: Meaning, types and consequences of winding up.
	2	Revision
	4	Problems and Revision
November	1	Problems and Revision
	2	Problems