

Summary of Lesson Plans of College Faculty for academic session 2025-26

Name of College: G.C.G MANESAR Assistant Professor: Ms. Sangeeta Rani Subject: Financial Accounting
Semester : B. Com 1st Sem/ For the Month of July to November ,2025

Month	Topics/ Chapters to covered	Topic of Assignment/ Tests to be given to the students
July, 2025	Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions:	-----
August, 2025	Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.. International Financial Reporting Standards (IFRS): - Need and procedures Capital and Revenue expenditure & receipts, from recording of a business transaction to preparation-of Trial balance including adjustments, Profit and Loss Account and Balance Sheet (Sole Proprietorship only)	1 st Assignment
September, 2025	Accounting for Hire Purchase and Installment System; and Inland Branches Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser ,Accounting for Inland Branches: Dependent branches only	
October, 2025	Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports .	Test
November, 2025	Cash 36 Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company Show some entries of TDS and TCS, GST entries in Tally Payroll in Tally. Revision	

S. Rani

Summary of Lesson Plans of College Faculty for academic session 2025-26

Name of College: G.C.G MANESAR Assistant Professor: Ms. Sangeeta Rani Subject: Fundamentals of Marketing
Semester : B. Com 1st Sem/ For the Month of July to November ,2025

Month	Topics/ Chapters to covered	Topic of Assignment/ Tests to be given to the students
July, 2025	Meaning, concepts and principles of marketing; marketing mix, Analysis of marketing environment.	-----
August, 2025	Market segmentation: concepts and basis of market segmentation; understanding consumer behavior.	1 st Assignment
September, 2025	Product: meaning, product life cycle and new product development process, Pricing objectives, factors affecting pricing and pricing strategies.	
October, 2025	Promotion: elements of promotion mix ; Distribution Channel: meaning, types, role and factors affecting choice of distribution channel.	Test
November, 2025	Revision	



Summary of Lesson Plans of College Faculty for academic session 2025-26

Name of College: G.C.G MANESAR Assistant Professor: Ms. Sangeeta Rani Subject: FINANCIAL ACCOUNTING
Semester : B. Com 5th Sem/ For the Month of July to November ,2025

Month	Topics/ Chapters to covered	Topic of Assignment/ Tests to be given to the students
July, 2025	Money Market: Indian Money Markets Composition Composition and Structure; (Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange	-----
August,2025	SEBI, – Introduction, Role, Its powers, Objectives, Scope & Functions, Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.	1 st Assignment
September, 2025	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.	
October, 2025	Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IBI, SIDBI, IDFC, EXIM, NABARD & ICICI.	Test
November, 2025	Meaning and benefits of mutual funds, types, SEBI guidelines. Revision	

Study

Summary of Lesson Plans of College Faculty for academic session 2025-26

Name of College: G.C.G MANESAR Assistant Professor: Ms. Sangeeta Rani Subject: Cost Accountung
Semester : B. Com 5th Sem/ For the Month of July to November ,2025

Month	Topics/ Chapters to covered	Topic of Assignment/ Tests to be given to the students
July, 2025	Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.	-----
August, 2025	Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Dānger level. EOQ analysis.	1 st Assignment
September, 2025	Labour Cost Control :Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment	
October, 2025	Absorption of Overheads – Main methods. Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account types.	Test
November, 2025	Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account types. Reconciliation of cost and financial accounts : Meaning. Objectives and procedure Revision	

