

Lesson Plan for Odd Semester of Academic Session 2025-26
(July 2025 to November 2025)

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Class	Subject	Syllabus planned to be covered during the months of July 2025 to November 2025				
		July 2025	August 2025	September 2025	October 2025	November 2025
M.Com 1st Sem	Accounting for Managerial Decisions	-----	Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations; Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, Approaches and tools of analysis; Ratio analysis: meaning, objectives, limitations; and types of ratios.	Valuation of assets; Cash Flow Statement: meaning, objectives, limitations and accounting procedures.	Accounting for Price level Changes; Marginal Costing: meaning, advantages; Marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.	Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing. Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance. <i>Class Tests and Revision;</i>

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M.Com 1st Sem	Business Analytics	-----	Business analytics: introduction, types of analytics, characteristics of analytics, business analytics, business intelligence; business analytics process and its relationship with decision making process; Advantage of business analytics: informed decisions, developing distinct capability, creating competitive advantage, key attributes of analytical competitors.	Analytical methods and models: Descriptive analytics-overview of its tools and techniques, role in business analytics process and its importance in business decision making; Predictive analytics-nature and type of modelling, basics of data mining and machine learning environment, role in business analytics process and its importance in strategic decision making; Prescriptive analytics: basics of its tools and modelling, role in business analytics process.	Business analytics in action: applicability and importance of business analytics in different areas financial analytics, human resource analytics, marketing analytics, health care analytics, supply chain analytics, sport analytics and analytics for Government and non profit organization.	Developing analytics: statistician, data scientist and data engineer and their key features, skills required for analytics, big data and its analyst, important analytics software, major companies providing analytical solutions, job opportunities in business analytics. <i>Class Tests and Revision;</i>

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B.Com 5th Sem	Accounting for Management	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost- Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning	Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.	<i>Class Tests and Revision; Semester Exams.</i>
B.Com 5th Sem	Entrepreneurship and Small-Scale Business	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in	Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in	Managerial roles and functions in a small business: Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on	Issues in small business marketing: The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing,	<i>Class Tests and Revision; Semester Exams.</i>

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		relation to the enterprise and in relation to the economy. Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship. (The teachers should emphasize to students the desirability as well as feasibility of a career in entrepreneurship in the Indian scenario.) Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards. (The teachers may make use of Entrepreneurship Development Institute of India's Inventory of Entrepreneurial Competencies and National Institute of Entrepreneurship and Small Business Development's	contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century. (The students be advised to visit various product/service franchisees, BPO concerns and meet up/down links in the Network Marketing.) The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes.) Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. (The	quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.	competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.	

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		training kit for arousing entrepreneurial motivation and capacity and capability building).	students may be advised to develop a structured instrument (questionnaire) for conducting survey of the various aspects of entrepreneurs/enterprise . They may also be advised to prepare a comprehensive business plan. The desirability and feasibility of liaison with relevant funding/non-funding agencies may also be explored.)			
B.Com 3rd Sem	Corporate Accounting-I	Accounting for Share Capital and Debentures: Issue of equity shares, allotment and forfeiture; Issue of Debentures; Redemption of Debentures	Underwriting of shares and Debentures; Valuation of shares: methods; Treatment of profit or loss prior to Incorporation and subsequent to incorporation.	Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts - Adjustments Relating to Preparation of Final Accounts- Profit and Loss Account and Balance Sheet.	Accounting for Holding and Subsidiary Companies: Consolidated Financial Statements	<i>Class Tests and Revision; Semester Exams.</i>
B.Com 3rd Sem	Cost Accounting	Cost Accounting: Meaning, nature, scope and limitations; Concept of cost-elements and types; Cost of material, Inventory Control	Labour Cost: Idle time, overtime, labour turnover, labour cost control, incentive wage plan; Overheads: meaning, classification,	Unit Costing; Operating costing; Reconciliation of cost and financial accounts.	Contract Costing and Process Costing excluding equivalent production.	<i>Class Tests and Revision; Semester Exams.</i>

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		techniques. Pricing of issue inventory/material.	allocation, apportionment and absorption of overheads.			
B.Com 3rd Sem	Cyber Security and AI in Commerce	Overview of Cyber security: Concept of Cyber Security, Significance and its Fundamentals. Cyber Security Techniques: Cryptography, Encryption, Firewalls, Passwords, Privacy, Digital Signatures. Issues and Challenges in Cyber Security.	Regulations: Cyber Security Policies, Major Regulating Bodies, Compliance Requirements and Recent Government Initiatives in India; Overview of Cyber Crime: Concept of Cyber Crime, Definition of Cyber-Crime under IT Act 2000. Classification of Cyber Crimes: Hacking and Malicious Code (Viruses, Time Bombs, Trojans, Malware, DOS, DDOS, Web Defacement, Phishing, Cloning), Financial Frauds and Social Engineering Attacks, Malware and Ransomware Attacks, Zero-Day and Zero-Click Attacks, Cyber Stalking, Cyber Bullying, and Cyber Pornography, Child Pornography, Cyber	Cyber Laws: Overview of IT Act 2000, Important Provisions, Reporting Cyber Crime, Investigation Techniques, Remedial Measures. Social Media Overview and Security: Introduction to Social Networks/Media, Types of Social Media, Platforms of Social Media, Trends in Social Media (Deep Fakes, Sock puppets), Social Media Monitoring and Privacy: Hashtags, viral content, social media marketing, Managing Social Media Privacy & Security settings, Flagging and reporting of inappropriate content, Legal aspects of posting inappropriate content	Overview of Artificial Intelligence (AI): Meaning and Definition of AI, Emergence of AI in Modern IT world, Need and Significance of AI, Challenges and Opportunities of AI,	AI in Commerce, AI in Cyber Security, ChatBots and Virtual Assistants: Boon or Bane, Artificial Intelligence vs. Ethics and Morality. <i>Class Tests and Revision;</i> Semester Exams

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			Laundering, Online Betting and Games, Cyber Terrorism. Digital Forensics.			
B.Com 1st Sem	Business Comm.	Business Communication- Meaning and Process of Business Communication; Importance of effective Communication; Types of Business Communication;	Barriers to Communication; Essentials of an Effective Communication System; Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.	Business Email Writing: Process of writing Email, Writing Style and Skills, Email Etiquette and Email Samples;	Business Letter Writing: Points to be considered before writing business letters, Types of Business Letters, Business letter Format and Samples	<i>Class Tests and Revision; Semester Exams.</i>

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