



SMRJ Government College, Siwani (Bhiwani)
(Affiliated to ChaudharyBansiLal University, Bhiwani)



Session: 2025-26

Lesson Plan

(Department of Commerce)

Teacher: Yeshu
Class: B.Com
Semester: 1st
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Business Law
Course Code: 24UN-COM-102
Credits: 04
Internal Assessment Marks: 30
Practical Marks:- Nil

Course Outcomes: After completing this course, the learner will be able to:

1. Understand the provisions of Indian Contract Act.
2. Know the obligations of buyer and seller for making the business agreements and contracts.
3. Apply skills to initiate entrepreneurial ventures as partnership and LLP.
4. Understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	The Indian Contract Act, 1872	
2	04.08.2025 – 09.08.2025	The Indian Contract Act, 1872	
3	11.08.2025 – 16.08.2025	The Indian Contract Act, 1872	
4	18.08.2025 – 23.08.2025	The Indian Contract Act, 1872	
5	25.08.2025 – 30.08.2025	Sale of Goods Act, 1930	
6	01.09.2025 – 06.09.2025	Sale of Goods Act, 1930	
7	08.09.2025 – 13.09.2025	Sale of Goods Act, 1930	
8	15.09.2025 – 20.09.2025	Sale of Goods Act, 1930, Assignment	

9	22.09.2025 – 27.09.2025	Indian Partnership Act 1932	
10	29.09.2025 – 04.10.2025	Indian Partnership Act 1932, Unit Test	
11	06.10.2025 – 11.10.2025	Indian Partnership Act 1932	
12	13.10.2025 – 18.10.2025	Indian Partnership Act 1932	Minor Test
13	27.10.2025 – 01.11.2025	Negotiable Instruments Act, 1881	Assignment
14	03.11.2025 – 08.11.2025	Negotiable Instruments Act, 1881	
15	10.11.2025 – 15.11.2025	Negotiable Instruments Act, 1881	
16	17.11.2025 – 22.11.2025	Negotiable Instruments Act, 1881	
17	24.11.2025 – 29.11.2025	Revision & Presentation of Students	

Recommended Books/ E resources/ LMS

- ✓ Aggarwal Rohini, *Mercantile&CommercialLaws*,TaxmannAlliedServices (P)Ltd.,NewDelhi.
- ✓ Bhushan,Bharat.Kapoor,N.D., Abbi,Rajni, “ElementsofBusinessLaw”. SultanChand&SonsPvt.Ltd.
- ✓ Bulchandani,K.R.,*BusinessLaws*,Himalaya PublishingHouse,NewDelhi.
- ✓ Datey, V.S.,*BusinessandCorporateLaws*, TaxmannPublications,NewDelhi.
- ✓ Kapoor, N.D.,*BusinessLaw*,SultanChand& Sons,NewDelhi.
- ✓ M.C.,KuchhalVivek,*BusinessLegislationforManagement*,VikasPublishingHousePvt.Ltd.,NewDelhi.
- ✓ Tulsian, P.C.,*BusinessLaws*,TataMcGrawHill,NewDelhi.

Signature of the teacher concerned



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Session: 2025-26

Lesson Plan

(Department of Commerce)

Teacher: Yeshu
Class: B.Com
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Business Analysis & Strategic Thinking
Course Code: 24-UN-COM-303
Credits: 04
Internal Assessment Marks: 30
Practical Marks: Nil

Course Outcomes:

1. Gain knowledge of cardinal and ordinal utility approach to demand and supply the same in analyzing consumer behaviour.
2. Analyze the production function and different type of cost to arrive at business decisions.
3. Understand the concept of utility and indifference curve analysis.
4. Apply the understanding of different type of market form in pricing decisions and competitive analysis.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Introduction	
2	04.08.2025 – 09.08.2025	Introduction	
3	11.08.2025 – 16.08.2025	Elasticity of Demand	
4	18.08.2025 – 23.08.2025	Elasticity of Supply	
5	25.08.2025 – 30.08.2025	Production Function	
6	01.09.2025 – 06.09.2025	Production Function	
7	08.09.2025 – 13.09.2025	Theory of Cost	
8	15.09.2025 – 20.09.2025	Theory of Cost	
9	22.09.2025 – 27.09.2025	Theory of Consumer Behavior	

10	29.09.2025 – 04.10.2025	Theory of Consumer Behavior	
11	06.10.2025 – 11.10.2025	Indifference Curve Analysis	
12	13.10.2025 – 18.10.2025	Indifference Curve Analysis	Minor Test
13	27.10.2025 – 01.11.2025	Perfect Competition Market Structure	Assignment
14	03.11.2025 – 08.11.2025	Perfect Competition Market Structure	
15	10.11.2025 – 15.11.2025	Monopoly Market Structure	
16	17.11.2025 – 22.11.2025	Monopoly Market Structure	
17	24.11.2025 – 29.11.2025	Revision & Presentation of Students	

Recommended Books/ E resources/ LMS:

- ✓ Consumer Protection Law & Practice A comprehensive Guide to Consumer Protection Law, Taxman publication.
- ✓ Kapoor Sheetal (2019) Consumer Affair & Custmor Care 2nd Edition, Galgotia publishing company.
- ✓ Rajyalakshmi Rao, Consumer is king, Universal law publishing company.
- ✓ S.C Mehta, Indian Consumer, Tata McGraw Hill, New Delhi
- ✓ The Consumer Protection Act, 1986 and 2019.
- ✓ V.K Aggarwal, Consumer Protectio: Law & Practice, Bharat Law House Delhi.

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Session: 2025-26

Lesson Plan

(Department Commerce)

Teacher: Yeshu
Class: B.Com
Semester: 5th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Retail Management
Course Code: 19BC-506(B)
Credits: 4
Internal Assessment Marks: 20
Practical Marks: Nil

Course Outcomes:

- The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the Learning Outcome student's Creative and Competitive Skills.
- Clarify the concept and related terms in retailing.
- Comprehend the ways retailers use marketing tools and techniques to interact with their customers.
- . Understand various formats of retail in the industry.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Retail Management Concept, Development, Evolution, Functions.	
2	04.08.2025 – 09.08.2025	Career In Retailing, E- Retailing	
3	11.08.2025 – 16.08.2025	Types of Retailing	
4	18.08.2025 – 23.08.2025	Retailing Wheel	
5	25.08.2025 – 30.08.2025	Traditional and Modern Retail Formats	
6	01.09.2025 – 06.09.2025	Retailing Models, Assignment	
7	08.09.2025 – 13.09.2025	Management of Retailing Operations	
8	15.09.2025 – 20.09.2025	Retailing Life Cycle	

9	22.09.2025 – 27.09.2025	Planning, Unit Test	
10	29.09.2025 – 04.10.2025	Retail Pricing Strategies	
11	06.10.2025 – 11.10.2025	Retail Pricing Strategies	
12	13.10.2025 – 18.10.2025	Retail Location Strategies	Minor Test
13	27.10.2025 – 01.11.2025	Retail Location Strategies	Assignment
14	03.11.2025 – 08.11.2025	Revision	
15	10.11.2025 – 15.11.2025	Revision	
16	17.11.2025 – 22.11.2025	Full Syllabus Test	
17	24.11.2025 – 29.11.2025	Presentations	

Recommended Books/ E resources/ LMS:

- ✓ Berman & Barry: Retail Management, Prentice Hall,
- ✓ RETAIL MANAGEMENT Gibson G Vedamani
- ✓ Retail Management: Functional principles & practices, Jaico Publishing House
- ✓ Michael Levy Retailing Management.
- ✓ Retail Management by Vidhi Sharan and Dr. Richa Shukla.

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Session: 2025-26

Lesson Plan

(Department Commerce)

Teacher: Yeshu
Class: B.Com
Semester: 5th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Management Accounting
Course Code: 19BC-503
Credits: 4
Internal Assessment Marks: 20
Practical Marks: Nil

Course Outcomes:

- ✓ Students will be able to interpret the role of management accounting in decision-making and control.
- ✓ Evaluate a firm's performance using analytical techniques.
- ✓ gain the ability to apply marginal costing concepts for managerial planning and control.
- ✓ Design and evaluate budgetary systems for organizational efficiency.
- ✓ Identify deviations between standard and actual costs and recommend corrective actions.
- ✓ Understand accounting information strategically to enhance business performance.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Management Accounting Introduction	
2	04.08.2025 – 09.08.2025	Significance and limitations	
3	11.08.2025 – 16.08.2025	Methods of Management Accounting	
4	18.08.2025 – 23.08.2025	Essential qualities and Responsibility of Management Accountant	
5	25.08.2025 – 30.08.2025	Value Chain Analysis	
6	01.09.2025 – 06.09.2025	Activity Based Accounting	
7	08.09.2025 – 13.09.2025	Balance Score Card	
8	15.09.2025 – 20.09.2025	Cost Profit Volume Analysis	
9	22.09.2025 – 27.09.2025	Cost Profit Volume Analysis	

10	29.09.2025 – 04.10.2025	Standard Costing	
11	06.10.2025 – 11.10.2025	Standard Costing	
12	13.10.2025 – 18.10.2025	Transfer Pricing	Minor Test
13	27.10.2025 – 01.11.2025	Responsibility Accounting	Assignment
14	03.11.2025 – 08.11.2025	Responsibility Accounting	
15	10.11.2025 – 15.11.2025	Total Quality Management	
16	17.11.2025 – 22.11.2025	Total Quality Management	
17	24.11.2025 – 29.11.2025	Revision & Presentation	

Recommended Books/ E resources/ LMS:

- ✓ Management Accounting 8th Edition: Authors: K. M. Khan & P. K. Jain. Publisher: McGraw Hill India. Edition: 8th. ISBN ~ 9789354600395. [Padhega India](#)
- ✓ Management Accounting (Indian Edition): Various Indian authors; good for general Indian B.Com syllabus.
- ✓ Management Accounting 2nd Edition 2025: A very recent Indian edition (2025) — good for latest curricula.
- ✓ Management Accounting (Generic): Generic title (could be international edition) — might be more expensive/imported.
- ✓ Introduction to Management Accounting: A more introductory-level book; good if you are refreshing fundamentals.
- ✓ Management Accounting by Bagavathi: Regional Indian author (Bagavathi) — often aligned to specific university syllabi.
- ✓ Tulsian's Management Accounting: A Self-Study Textbook: Author: P.C. Tulsian, Tushar Tulsian & Bharat Tulsian. Publisher: S Chand. ©2024. ISBN 9789355018793. [S Chand Publishing](#)
- ✓ Management Accounting by Diana Erudiyathan, Josephine Rebecca M. & R.G. Saha: Author(s): Diana Erudiyathan, Dr. Josephine Rebecca M., R.G. Saha. Publisher: Himalaya Publishing House. 1st edition 2022. ISBN 978-93-5596-266-9. [Himalaya Publishing House](#)

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Session: 2025-26

Lesson Plan
(Department of Commerce)

Teacher: Yesu
Class: M.Com
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: E Marketing
Course Code: 23MC306A
Credits: 04
Internal Assessment Marks: 20
Practical Marks: Nil

Course Outcomes:

- To understand the basic concept of Digital Marketing and the roadmap for successful Digital Marketing Strategies.
- To know the importance of social media Platforms in Digital Marketing.
- To create effective Ad Words campaign & Advertising Positioning with respect to the Digital Marketing.
- To understand the benefits delivered by CRM, the context in which it is used and how it can be implemented.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Fundamental of Digital Marketing & its Significance.	
2	04.08.2025 – 09.08.2025	Traditional Marketing Vs Digital Marketing	
3	11.08.2025 – 16.08.2025	Evolution of Digital Marketing	
4	18.08.2025 – 23.08.2025	Digital Marketing Landscape	
5	25.08.2025 – 30.08.2025	Digital Marketing Strategies	
6	01.09.2025 – 06.09.2025	Affiliate Marketing	

7	08.09.2025 – 13.09.2025	Fundamental of Social Media Marketing and its Significance	
8	15.09.2025 – 20.09.2025	Necessity of Social Media Marketing	
9	22.09.2025 – 27.09.2025	Facebook Marketing, Linkedin Marketing, Twitter Marketing	
10	29.09.2025 – 04.10.2025	Digital Advertising	
11	06.10.2025 – 11.10.2025	Display Advertising	
12	13.10.2025 – 18.10.2025	You Tube Advertising	Minor Test
13	27.10.2025 – 01.11.2025	E CRM Electronic Customer relationship management	Assignment
14	03.11.2025 – 08.11.2025	Measuring Customer Life Time Value	
15	10.11.2025 – 15.11.2025	Implementation of ECRM in Service Sector	
16	17.11.2025 – 22.11.2025	Revision Unit Test	
17	24.11.2025 – 29.11.2025	Presentations	

Recommended Books/ E resources/ LMS:

- ✓ Digital Marketing- Kamat and Kamat – Himalaya.
- ✓ Jagdish N Set, Paravatiyar Atul, G Shainesh, Customer Relationship Management: Emerging Concepts, Tools & Applications, Tata Mac Graw Hill.
- ✓ Puneet Singh Bhatia, Fundamentals of Digital Marleting, Pearson Publication.
- ✓ D.Ryan, Marketing Stratgies for engaging the Digital Generation.
- ✓ V.Ahuja Digital Marketing, Oxford University Press.
- ✓ S. Gupta, Digital Marketing, Tata Mac Graw Hill.

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Session: 2025-26

Lesson Plan

(Department of Commerce)

Teacher: Yeshu
Class: M.Com
Semester: 3rd
Maximum Marks: 50
End Term Exam Marks: 40

Course Type & Title: IKS in Commerce
Course Code: 23MC307
Credits: 02
Internal Assessment Marks: 10
Practical Marks: Nil

Course Outcomes:

- ✓ **Gain a Comprehensive understanding of IKS in Commerce.**
- ✓ **Apply key concepts and principles derived from ancient Indian context.**
- ✓ **Foster ethical business practices**
- ✓ **Integrate the concept of spirituality and mindfulness in promoting entrepreneurship and leadership.**
- ✓ **Develop critical thinking skills to evaluate the challenges and opportunities.**

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	IKS in Commerce Introduction	
2	04.08.2025 – 09.08.2025	Historical Overview	
3	11.08.2025 – 16.08.2025	Importance of Integrating traditional Indian wisdom with Modern Commerce	
4	18.08.2025 – 23.08.2025	Relevance in Contemporary business environment	
5	25.08.2025 – 30.08.2025	Exploration of Arthashastra, Manusmriti & Chanakya Neeti	
6	01.09.2025 – 06.09.2025	Exploration of Arthashastra, Manusmriti & Chanakya Neeti	
7	08.09.2025 – 13.09.2025	Concept of Dharama Artha Kama and Moksha in Commerce	
8	15.09.2025 – 20.09.2025	Concept of Dharama Artha Kama and Moksha in Commerce	
9	22.09.2025 – 27.09.2025	Ethics & Morality in Business	

10	29.09.2025 – 04.10.2025	Role of Spirituality & Mindfulness in entrepreneurship and leadership.	
11	06.10.2025 – 11.10.2025	Role of Spirituality & Mindfulness in entrepreneurship and leadership.	
12	13.10.2025 – 18.10.2025	Incorporating Yogic Practices for stress management and increased productivity in business.	Minor Test
13	27.10.2025 – 01.11.2025	Challenges & Opportunities in implementing IKS in Commerce	Assignment
14	03.11.2025 – 08.11.2025	Strategies for overcoming obstacles	
15	10.11.2025 – 15.11.2025	Fostering acceptance of traditional wisdom	
16	17.11.2025 – 22.11.2025	Role of education in promoting IKS	
17	24.11.2025 – 29.11.2025	Revision and Presentation	

Recommended Books/ E resources/ LMS:

- ✓ Introduction To Indian Knowledge System: Concepts & Applications
 - Authors: B. Mahadevan, Vinayak Rajat Bhat, R.N. Nagendra Pavana. [Amazon+1](#)
 - Publisher: PHI Learning Pvt. Ltd., 2022.
- ✓ Introduction to Indian Knowledge System
 - Another edition/variant of the above; handy if the first one is out of stock.
- ✓ Indian Knowledge System
 - Publisher/Author details vary (e.g., Romeo S. Mascarenhas & Anjali R. Mascarenhas – “As per NEP 2020” version). [vipulprakashan.com](#)
- ✓ Indian Knowledge Systems
 - Author: Kapil Kapoor & Avadhesh K. Singh (Volume 1) among others. [iks.iitgn.ac.in+1](#)
 - More comprehensive/higher-level; useful for postgraduate study and research.
- ✓ Indian Knowledge System (Commerce & Management Applications)
 - Author(s): Vishal Verma, Prashant Singh, Rishi Kant, Akriti Jaiswal, Jaya Tripathi. Publisher: R.P. Publications. [rppublications.com](#)
- ✓ Indian Knowledge System: Rethinking Management
 - Publisher: Bloomsbury India (or similar). Covering leadership/strategic management through IKS. [Amazon India](#)
 - Good for electives on management or leadership in M.Com.
- ✓ Indian Knowledge System: Studies and Applications in Commerce and Management
 - Same / similar to #7; good for case-studies, applications in business/commerce.
- ✓ Indian Knowledge System (As per NEP 2020)
 - Author: Romeo S. Mascarenhas & Anjali R. Mascarenhas. Edition: 2nd, 2025. Publisher: Vipul Prakashan.

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Session: 2025-26

Lesson Plan

(Department of Commerce)

Teacher: Yeshu
Class: M.Com
Semester: 1st
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Quantitative Technique for Business Decisions
Course Code: 25COM-104
Credits: 04
Internal Assessment Marks: 30
Practical Marks: Nil

Course Outcomes:

- ✓ Students gain a conceptual understanding of how quantitative methods aid managerial and economic decision-making.
- ✓ Apply quantitative models to real business scenarios for analytical insights.
- ✓ Develop problem-solving ability in allocation and optimization of business resources.
- ✓ Learn to make accurate forecasts using quantitative data analysis.
- ✓ Apply quantitative tools for data-driven and evidence-based business decision-making.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Quantitative Technique Introduction	
2	04.08.2025 – 09.08.2025	Role & Use of Quantitative Technique in business & Industry	
3	11.08.2025 – 16.08.2025	Correlation	
4	18.08.2025 – 23.08.2025	Regression Analysis	
5	25.08.2025 – 30.08.2025	Association of Attributes	
6	01.09.2025 – 06.09.2025	Chi- square test	
7	08.09.2025 – 13.09.2025	Hypothesis Testing	
8	15.09.2025 – 20.09.2025	Analysis of variance	

9	22.09.2025 – 27.09.2025	Linear Programming & Network	
10	29.09.2025 – 04.10.2025	Simplex Method	
11	06.10.2025 – 11.10.2025	CPM	
12	13.10.2025 – 18.10.2025	CPM	Minor Test
13	27.10.2025 – 01.11.2025	PERT	Assignment
14	03.11.2025 – 08.11.2025	PERT	
15	10.11.2025 – 15.11.2025	F Test	
16	17.11.2025 – 22.11.2025	F Test	
17	24.11.2025 – 29.11.2025	Revision & Presentation	

Recommended Books/ E resources/ LMS:

- ✓ **Quantitative Techniques for Management** – *N.D. Vohra*, **McGraw Hill Education**, 5th Edition.
- ✓ **Quantitative Techniques for Decision Making** – *J.K. Sharma*, **Macmillan India Ltd.**, Latest Edition.
- ✓ **Quantitative Techniques for Business** – *C. R. Kothari & Gaurav Garg*, **New Age International Publishers**.
- ✓ **Quantitative Techniques for Managerial Decisions** – *U.K. Srivastava, G.V. Shenoy, & S.C. Sharma*, **New Age International Publishers**.
- ✓ **Quantitative Techniques for Business Decisions** – *G.V. Shenoy & S.C. Sharma*, **New Age International**, 2019.
- ✓ **Operations Research: Principles and Practice** – *Hamdy A. Taha*, **Pearson Education**, 10th Edition.
- ✓ **Business Statistics and Quantitative Techniques** – *D. C. Sancheti & V. K. Kapoor*, **Sultan Chand & Sons**.
- ✓ **Quantitative Methods for Business Decisions** – *Richard A. Levin & David S. Rubin*, **Pearson Education**.
- ✓ **Quantitative Techniques: Theory and Problems** – *P.C. Tulsian & Bharat Tulsian*, **S. Chand & Company Ltd.**
- ✓ **Operations Research** – *R. Panneerselvam*, **PHI Learning Pvt. Ltd.**

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