



**SMRJ Government College, Siwani (Bhiwani)**  
(Affiliated to Chaudhary BansiLal University, Bhiwani)  
(*Department of Commerce*)  
**Session: 2025-26**



Teacher: Mrs. Sunena  
Class: B.com 1st  
Semester: 2nd  
Maximum: Marks: 100  
End Term Exam Marks: 70

Course Type & Title: Company Law  
Course Code: 24 UN-COM-202  
Credits: 4  
Internal Assessment Marks: 30

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered
1	19 Jan. - 24 Jan.	Company: Concept, characteristics, types
2	27 Jan. - 31 Jan.	Conversion of private company into public company & vice versa; Incorporation of a company;
3	2 Feb. to 07 Feb.	Legal position of promoters; Pre-incorporation contracts.
4	09 Feb. to 14 Feb.	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires
5	16 Feb. to 21 Feb.	Articles of Association: management; Clauses and alteration; Doctrine of indoor Doctrine of constructive contents and formalities notice
6	23 Feb. to 28 Feb.	Prospectus: Concept, types, of red herring & shelf prospectus, mis-statement remedies, liabilities and for misstatements in Prospectus.
7	06 Mar to 14 Mar	Presentation, Assignments
8	16 Mar. to 21 Mar.	Share capital: Types, issue and allotment of shares; Reduction of share capital
9	23 Mar to 28 Mar	Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors
10	30 Mar. to 04 April	Company secretary: Role, appointment, duties, liabilities, rights and removal.

11	06 April to 11 April	U.T. , Presentation
12	13 April to 18 April	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India;
13	20 April to 25 April	Winding up of a company: Reasons, modes, procedure and implications of winding up.
14	27 April to 02 May	Presentation
15	04 May to 06 May	Revision

**Course Outcomes:**

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

1. Understand the concept of company as form of business organization, regulatory framework and the process of incorporation
2. Elaborate on important documents of the company and their operational usefulness.
3. Understand the procedure of raising capital, knowing rights & duties of Directors and Company Secretary.
4. Apply the understanding of the regulatory provisions relating to dividend decisions and winding up of the company.

**Recommended Books/E-Resources/LMS:**

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, Elements of Company Law. Sultan Chand & Sons Pvt. Ltd. Kapoor N.D., Elements of Company Law, Sultan Chand & Sons, New Delhi.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice, Vikas Publications, New Delhi.

**Signature of the teacher concerned**

**Head of the Department**



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**Session: 2025-26**



Teacher: Mrs. Sunena  
Class: B.com 3  
Semester: 6th  
Maximum: Marks: 100  
End Term Exam Marks: 80

Course Type & Title: Cost Accounting-II  
Course Code: 19BC-601  
Credits: 4  
Internal Assessment Marks: 20

**Course Outcomes:**

- > At the end of the course students will be able to:
- > CO1: The student will be able to know fundamentals of Cost Accounting
- > CO2: The student will be able to know the practical knowledge of Process costing.
- > CO3: The student will be able to get the knowledge in practical about contract costing, budgetary control.
- > CO4: To learn about performance costing zero based budgeting marginal costing and related topics

***Lesson Plan***

<b>Sr. No.</b>	<b>Week/Month, 2026</b>	<b>Unit/ Topic/ Chapter to be covered</b>
1	19 Jan. - 24 Jan.	Process Costing
2	27 Jan. - 31 Jan.	Process Costing
3	2 Feb. to 07 Feb.	Process Costing , Presentation, U.T.
4	09 Feb. to 14 Feb.	Contract Costing
5	16 Feb. to 21 Feb.	Contract Costing
6	23 Feb. to 28 Feb.	Job Costing, Batch Costing, Presentation, assignment
7	06 Mar to 14 Mar	Budgetary Control

8	16 Mar. to 21 Mar.	Budgetary Control , Presentation
9	23 Mar to 28 Mar	Performance Budgeting, Zero Based Budgeting
10	30 Mar. to 04 April	Marginal Costing
11	06 April to 11 April	Absorption Costing
12	13 April to 18 April	Marginal Cost, Presentation
13	20 April to 25 April	Revision
14	27 April to 02 May	Revision
15	04 May to 6 May	Revision

**Recommended Books/ E resources/ LMS:**

. M.L.Agarwal, Dr K.L.Gupta - Cost Accounting, Sahitya Bhawan Publications, Agra

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**Session: 2025-26**



**Teacher:** Mrs. Sunena  
**Class:** B.com 3  
**Semester:** 6th  
**Maximum: Marks:** 100  
**End Term Exam Marks:** 80

**Course Type & Title:** Financial Market Operations  
**Course Code:** 19 BC- 605 (B)  
**Credits:** 4  
**Internal Assessment Marks:** 20

**Course Outcomes:**

- At the end of the course students will be able to:
- CO1: The student will be able to know fundamentals of Money Market.
- CO2: The student will be able to know the theoretical aspects of SEBI.
- CO3: The student will be able to get the knowledge Functioning of Stock Market
- CO4: To learn about various roles of the financial institutions .

***Lesson Plan***

<b>Sr. No.</b>	<b>Week/Month, 2026</b>	<b>Unit/ Topic/ Chapter to be covered</b>
1	19 Jan. - 24 Jan.	Indian Money Market, Features, Functions and Components,
2	27 Jan. - 31 Jan.	Main Instruments of Money Market,
3	2 Feb. to 07 Feb.	Recent trends in Indian Money Market.
4	09 Feb. to 14 Feb.	SEBI- Fundamentals, Powers, Objectives of SEBI, Scope and Functions of SEBI
5	16 Feb. to 21 Feb.	Investors Protection- Grievances concerning stock exchange and dealings and their removal
6	23 Feb. to 28 Feb.	Grievance Cell in stock exchange SEBI: Company law Board, Press remedy through courts

7	06 Mar to 14 Mar	Presentation, Assignments
8	16 Mar. to 21 Mar.	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers and Jobbers,
9	23 Mar to 28 Mar	Portfolio Consultants, Institutional Investors, Depository. Financial Services- Meaning, Features,
10	30 Mar. to 04 April	Types of Financial Services, Merchant Banking - Functions and Roles, SEBI Guidelines.
11	06 April to 11 April	U.T. , Presentation
12	13 April to 18 April	Role of Development Financial Institutions in India,
13	20 April to 25 April	Policy measures, Products & Services offered by IFCI, IDB, IIBI,
14	27 April to 02 May	SIDBI, IDFC, EXIM, NABARD and ICICI.

**Recommended Books/ E resources/ LMS:**

Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi

15	04 May to 6 May	Presentation, Revision
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**SMRJ Government College, Siwani (Bhiwani)**  
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**Session: 2025-26**

**Lesson Plan**

**(Department of Commerce/Management)**



**Teacher:** Mrs. Sunena

**Class:** B.A. I

**Semester:** 2nd

**Maximum Marks:** 70

**Course Type & Title:** MDC 2, Intro. Of Entrepreneurship Development

**Course Code:** 24UN-BBA-MDC201

**Credits:** 3

**Internal Assessment:** 20

**Course Outcome:**

At the end of the course students will be able to:

CO1: Demonstrate an understanding of basic concepts of entrepreneurship.

CO2: Exhibit practical knowledge required for being an entrepreneur.

CO 3: Link entrepreneurship to Economy.

CO4: Understand and apply the process of entrepreneurship.

CO5: Distinguish the pros and cons of various government schemes with reference to a particular business venture.

CO6: Prepare a business plan that can be submitted to investor/lender.

CO7: Appraise a business project.

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered
1	19 Jan. - 24 Jan.	Entrepreneurship: Introduction ,Functions
2	27 Jan. - 31 Jan.	Need and importance, features and competencies
3	2 Feb. to 07 Feb.	Role of creativity and innovation in Entrepreneurship
4	09 Feb. to 14 Feb.	Presentation, Assignment
5	16 Feb. to 21 Feb.	Meaning and objectives of business plan,
6	23 Feb. to 28 Feb.	Advantages and cost of preparing business plan
7	06 Mar to 14 Mar	Elements and critical assessment
8	16 Mar. to 21 Mar.	Presentation, U.T.

9	23 Mar to 28 Mar	Importance of new venture financing, types of ownership securities
10	30 Mar. to 04 April	Venture capital, types of debt securities,
11	06 April to 11 April	Determining ideal debt equity mix
12	13 April to 18 April	Financial institutions and banks
13	20 April to 25 April	Barriers of Entrepreneurship
14	27 April to 02 May	Challenges faced by entrepreneurs
15	04 May to 6 May	Case study

**Recommended Books/E-Resources/LMS:**

1. Brace R., and R., Duane Ireland, Entrepreneurship, Pearson Prentice Hall.
2. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.
3. Desai Vasant, Management of Small Scale Industries, Himalaya Publishing House
4. Gupta C.B. & Srinivas, Entrepreneurial Development, Sultan D, Chand & Sons, New Delhi
5. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Book, New Delhi

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(Department of Commerce)  
**Session: 2025-26**



**Teacher: Mrs. Sunena**  
**Class: M.com 2**  
**Semester: 4th**  
**Maximum: Marks: 100**  
**End Term Exam Marks: 80**

**Course Type & Title: Entrepreneurship**  
**Course Code: 23 MC-402**  
**Credits: 4**  
**Internal Assessment Marks: 20**

**Course Outcomes**

At the end of the course students will be able to:

CO1: Demonstrate proficiency in entrepreneurial thinking and practices, equipped to identify opportunities, create innovative solutions, and navigate the challenges of startup ventures.

CO2: Gain a comprehensive understanding of small-scale industries, including their significance, management principles, operational challenges, and strategies for sustainable growth.

CO 3: Generate innovative business ideas, craft comprehensive business plans, and conduct thorough venture and project appraisals for successful implementation.

CO4: Demonstrate an understanding of the unique challenges and opportunities in women entrepreneurship and rural entrepreneurship, equipped with strategies to support and foster their development.

***Lesson Plan***

<b>Sr. No.</b>	<b>Week/Month, 2026</b>	<b>Unit/ Topic/ Chapter to be covered</b>
1	19 Jan. - 24 Jan.	Entrepreneurship: concept, nature and scope, factors, development programs in India.
2	27 Jan. - 31 Jan.	Entrepreneur: functions, qualities, and pre-requisites of an entrepreneur, entrepreneurs. manager
3	2 Feb. to 07 Feb.	Theories of Entrepreneurship
4	09 Feb. to 14 Feb.	Role of Entrepreneurship in economic development, Assignment
5	16 Feb. to 21 Feb.	Small enterprises: definition, classification, features, problems, managerial and operational aspects of small business.

6	23 Feb. to 28 Feb.	Market survey and opportunity identification
7	06 Mar to 14 Mar	Govt. measures to promote small scale industries, presentations
8	16 Mar. to 21 Mar.	Idea generation, business plan: features, significance, process and format
9	23 Mar to 28 Mar	Setting up a new venture
10	30 Mar. to 04 April	Project: concept, project v/s program , project preparation, project cycle management, project appraisal techniques
11	06 April to 11 April	Project report presentation
12	13 April to 18 April	Women entrepreneurship
13	20 April to 25 April	Women entrepreneurship
14	27 April to 02 May	Rural entrepreneurship
15	04 May to 6 May	Govt. scheme for promoting Women entrepreneurship

**Recommended Books/ E resources/ LMS:**

- Pareek, Udai and Venkateswara Rao, T., Developing entrepreneurship- A Handbook Learning System, Learning Systems
- Gupta, S.L. and Mittal, A., Entrepreneurship Development, International Publication House.
- Singh, J., Entrepreneurship and Small Business, Kalyani Publications.

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**Teacher:** Mrs. Sunena

**Class:** M.com 1st

**Semester:** 2nd

**Maximum: Marks:** 100

**End Term Exam Marks:** 70

**Course Type & Title:** Business Research Methodology

**Course Code:** 25COM-201

**Credits:** 4

**Internal Assessment Marks:** 30

**Course Learning Outcomes (CLO)**

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

CLO 1: Understand the basic concepts and process of research in commerce.

CLO 2: Design research frameworks and select appropriate sampling methods.

CLO 3: Apply analytical tools and interpret research data effectively.

CLO 4: Explore contemporary research tools, plagiarism software, databases, and ethical practices in research methodology.

**Lesson Plan**

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered
1	19 Jan. - 24 Jan.	Research: Concept, Significance, and Types- Applied, Conceptual, Analytical, Empirical, Experimental, Casual;;
2	27 Jan. - 31 Jan.	Approaches to research; Research Problem: Concept, selection, formulation of research problem
3	2 Feb. to 07 Feb.	Framing of Hypothesis; Research Process; Criteria of good research
4	09 Feb. to 14 Feb.	Research Design: Concept, need, features and Types- Exploratory, Descriptive, and Experimental; Variables: Meaning, Need and types; Sampling Techniques
5	16 Feb. to 21 Feb.	Sampling Design: Concept, Need, types, Sample Size, Sample frame, Census vs. Sample Study,
6	23 Feb. to 28 Feb.	Probability and Non-Probability Method; Measurement and scaling Techniques.

7	06 Mar to 14 Mar	Presentation, Assignments
8	16 Mar. to 21 Mar.	Sources of data: Primary and Secondary; Methods of Primary Data Collection- Observation, Interview, Questionnaire, Schedule, Collection of Secondary data; Data processing and analysis: editing, coding, classification, and tabulation.
9	23 Mar to 28 Mar	Statistical Tools for Analysis: t-test, Chi-square, Correlation, Regression, ANOVA, SPSS (Introductory Overview); testing of hypothesis; Interpretation
10	30 Mar. to 04 April	Report Writing: meaning, significance, techniques of interpretation; steps in writing report, types and layout of research report
11	06 April to 11 April	U.T. , Presentation
12	13 April to 18 April	Emerging trends in research: Digital Research Tools, Online and Social Media-based surveys, Plagiarism: concept, types, UGC Regulations and ethical issues;
13	20 April to 25 April	Plagiarism Detection Software: Turnitin, URKUND, iThenticate, Grammarly, and Similarity Check Tools; Databases for Literature Review: Scopus, Web of Science,
14	27 April to 02 May	JSTOR, Google Scholar, ProQuest, Reference vs. Bibliography, Referencing Styles in social Science
15	04 May to 06 May	Presentation, Revision

**Recommended Books/e-resources/LMS:**

- C.R. Kothari & Gaurav Garg – Research Methodology: Methods and Techniques (New Age International Publishers).
- Ranjit Kumar – Research Methodology: A Step-by-Step Guide for Beginners (Sage Publications).
- Uma Sekaran & Roger Bougie – Research Methods for Business: A Skill Building Approach (Wiley India).
- William G. Zikmund et al. – Business Research Methods (Cengage Learning).
- Deepak Chawla & Neena Sondhi – Research Methodology: Concepts and Cases (Vikas Publishing).
- Saunders, Lewis & Thornhill – Research Methods for Business Students (Pearson Education).
- Krishnaswamy, Sivakumar & Mathirajan – Management Research Methodology: Integration of Principles, Methods and Techniques (Pearson Education).

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(Department of Commerce)  
**Session: 2025-26**



**Teacher:** Mrs. Sunena  
**Class:** M.com 1st  
**Semester:** 2nd  
**Maximum: Marks:** 100  
**End Term Exam Marks:** 70

**Course Type & Title:** Human Resource Management  
**Course Code:** 25COM-204  
**Credits:** 4  
**Internal Assessment Marks:** 30

**Course Outcomes:**

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

- CLO 1: Understand the concept of Human Resource Management in Indian and Global context.
- CLO 2: Learn about human resource planning, recruitment and selection process.
- CLO 3: Gain insights of career planning and Development
- CLO 4: Develop the understanding of performance appraisal and compensation decisions

**Lesson Plan**

Sr. No.	Week/Month,2026	Unit/ Topic/ Chapter to be covered
1	19 Jan. - 24 Jan.	Human resource management: Concept, evolution, scope and importance, objectives and functions; Qualities, role and functions of human resource manager;
2	27 Jan. - 31 Jan.	HRM in dynamic environment; Flexi working hours; Work from home policy; Human resource policies; Human resource planning
3	2 Feb. to 07 Feb.	Job analysis. Strategic Human Resource Management (SHRM)
4	09 Feb. to 14 Feb.	Recruitment; Selection;, transfer and separations
5	16 Feb. to 21 Feb.	Induction and placement; Work force mobility: Promotion, demotion
6	23 Feb. to 28 Feb.	E-recruitment and Artificial Hiring in hiring

7	06 Mar to 14 Mar	Presentation, Assignments
8	16 Mar. to 21 Mar.	Training; Executive development;
9	23 Mar to 28 Mar	Career planning and development;
10	30 Mar. to 04 April	Job evaluation; Quality of work life.
11	06 April to 11 April	U.T. , Presentation
12	13 April to 18 April	Performance and potential Appraisal; Compensation management; incentives and employee benefits
13	20 April to 25 April	Personnel records and HR audit; International human resource management; Job satisfaction.
14	27 April to 02 May	Employee Engagement and Retention, Business Ethics and Corporate Social Responsibility in Human Resource Management
15	04 May to 06 May	Presentation , Revision

**Recommended Books/e-resources/LMS:**

- Armstrong, M. Handbook of HRM Practice. USA: Kogan Page.
- Ashwathhapa K.– Human Resource management McGraw hills.
- Basak, S. P. Human Resource Management: Text & Cases.: Pearson.
- Mamoria, C.B., S.V. Gankar, Personnel Management: Himalaya Publication.
- Dessler, G. Human Resource Management. New Delhi: Prentice Hall.
- Rao VSP, Human resource management, Excel Publishers.
- Rao, P. Subba. Essentials of Human Resource Management & Industrial Management: Text & Cases. New Delhi: Himalaya Publication.

**Signature of the teacher**

**Head of the Department**