



SMRJ Government College, Siwani (Bhiwani)
(Affiliated to ChaudharyBansiLal University, Bhiwani)
Lesson Plan (Session 2026-27)
(Department of Commerce)



Teacher: Mrs. Sunena
Class: B.com 3
Semester: 5th
Maximum: Marks: 100
End Term Exam Marks: 70

Course Type & Title: Cost Accounting -I
Course Code: 24-UN-COM-501
Credits: 4
Internal Assessment Marks: 30

Course Outcomes:

After Completion this Course, the Learner will be able to:

- Understand the basics and importance of Cost Accounting.
- Understand material cost and Store Control.
- Understand Labour Cost and overheads.
- Application of Process costing and contract costing.

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2026	Cost A/c : Meaning , Definition, Objective, Advantages and limitations.	
2	03.08.2026 – 08.08.2026	Advantages and limitations. Difference between cost accounting and financial accounting, installation of a costing systems.	
3	10.08.2026 – 14.08.2026	Difficulties in installing a costing system, Methods and techniques of cost accounting.	
4	17.08.2026 – 22.08.2026	Cost unit and Cost Centres, Elements and Classifications of cost. Cost Sheet and Components of total cost.	
5	24.08.2026 – 29.08.2026	Material Control	
6	31.08.2026 – 05.09.2026	Material Control	
7	07.09.2026 – 12.09.2026	Store Control	

8	14.09.2026 – 19.09.2026	Store Control	
9	21.09.2026 – 26.09.2026	Labour cost	
10	28.09.2026 – 03.10.2026	Labour cost	
11	05.10.2026 – 10.10.2026	Unit Test and Assignments	
12	12.10.2026 – 17.10.2026	Overheads	
13	19.10.2026 – 24.10.2026	Overheads	
14	26.10.2026 – 31.10.2026	Contract Costing	
15	02.11.2026 – 04.11.2026	Contract Costing	
16	12.11.2026 – 14.11.2026	Process Costing	
17	16.11.2026 – 21.11.2026	Process Costing	
18	23.11.2026 – 28.11.2026	Revision and Doubts	
19	30.11.2026 – 01.12.2026	Revision and Doubts	

Recommended Books/E-Resources/LMS:

- Arora, M.N. Cost Accounting: Principles and Practice. New Delhi: Vikas Publishing House.
- Jain, S.P., & Narang, K.L. Cost Accounting: Principles and Practice. New Delhi: Kalyani Publishers.
- Maheshwari, S.N., & Mittal, S.N. Cost Accounting: Theory and Problems. New Delhi: Shree Mahavir Book Depot.
- Iyengar, S.P. Cost Accounting. New Delhi: Sultan Chand & Sons.
- Khan, M.Y., & Jain, P.K. Management Accounting: Text, Problems and Cases. New Delhi Tata McGraw Hill.
- Horngren, C.T., Datar, S.M., & Rajan, M.V. Cost Accounting: A Managerial Emphasis. USA: Pearson Education.
- Lal, Jawahar. Cost Accounting. New Delhi: Tata McGraw Hill

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

Course Type & Title: Business Management
Course Code: 24-UN-COM-103
Credits: 4
Internal Assessment Marks: 30

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

1. Gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts.
2. Understand the utility and application of planning and organizing functions of management.
3. Assimilate and use the concepts of delegation, decentralization and staffing in organization.
4. Comprehend the concept and applications of leadership styles, and controlling practices in organizations.

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2026	Introduction to Mgt	
2	03.08.2026 – 08.08.2026	Management as science, art and Profession	
3	10.08.2026 – 14.08.2026	Approaches to Management	
4	17.08.2026 – 22.08.2026	Approaches to Management	
5	24.08.2026 – 29.08.2026	Planning	
6	31.08.2026 – 05.09.2026	Planning	
7	07.09.2026 – 12.09.2026	Organizing	
8	14.09.2026 – 19.09.2026	Organizational Structure	
9	21.09.2026 – 26.09.2026	Staffing	
10	28.09.2026 – 03.10.2026	Delegation, Decentralization and Centralization	

11	05.10.2026 – 10.10.2026	Unit Test and Assignments	
12	12.10.2026 – 17.10.2026	Directing, Coordination	
13	19.10.2026 – 24.10.2026	Controlling	
14	26.10.2026 – 31.10.2026	Motivation	
15	02.11.2026 – 04.11.2026	Motivation	
16	12.11.2026 – 14.11.2026	Leadership	
17	16.11.2026 – 21.11.2026	Leadership	
18	23.11.2026 – 28.11.2026	Revision and Presentations	
19	30.11.2026 – 01.12.2026	Revision and Presentations	

Recommended Books/E-Resources/LMS:

1. Basu, C, Business Organisation and Management, McGraw Hill Education.
2. Bhattacharya Kumar Deepak, Principles of We Dement, Pearson Dilhineory and Practice. Sultan Chand & Sons. New Delhi O Donnel Cyril &Kootz Harold, Management McGraw Hill, New Delhi.
3. Stephen P Robbins, David A DeCenzo, Fundamentals of Management, Essential Concepts and Applications
4. Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

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Session: 2026-27

Lesson Plan

(Department of Commerce)

Teacher: Sunena

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

Course Outcomes:

1. Gain knowledge of cardinal and ordinal utility approach to demand and supply the same in analyzing consumer behavior.
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, 2026	Unit/ Topic/ Chapter to be covered	Assignment/Test/Remarks, if any
1	01.08.2026	Introduction	
2	03.08.2026 – 08.08.2026	Introduction	
3	10.08.2026 – 14.08.2026	Elasticity of Demand	
4	17.08.2026 – 22.08.2026	Elasticity of Supply	
5	24.08.2026 – 29.08.2026	Production Function	
6	31.08.2026 – 05.09.2026	Production Function	
7	07.09.2026 – 12.09.2026	Theory of Cost	
8	14.09.2026 – 19.09.2026	Theory of Cost	

9	21.09.2026 – 26.09.2026	Theory of Consumer Behavior	
10	28.09.2026 – 03.10.2026	Theory of Consumer Behavior	
11	05.10.2026 – 10.10.2026	Indifference Curve Analysis	
12	12.10.2026 – 17.10.2026	Indifference Curve Analysis	Minor Test
13	19.10.2026 – 24.10.2026	Perfect Competition Market Structure	Assignment
14	26.10.2026 – 31.10.2026	Perfect Competition Market Structure	
15	02.11.2026 – 04.11.2026	Monopoly Market Structure	
16	12.11.2026 – 14.11.2026	Monopoly Market Structure	
17	16.11.2026 – 21.11.2026	Revision & Presentation of Students	
18	23.11.2026 – 28.11.2026	Revision & Presentation of Students	
19	30.11.2026 – 01.12.2026	Revision & Presentation of Students	

Recommended Books/E-Resources/LMS:

* Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH Publishing and Distributors Pvt. Ltd., New Delhi.

✓ • R.K Lekhi, Business Economics, Kalyani Publishers.

✓ • V.G. Mankar, Business Economics, Himalya publication house

✓ H.L. Ahuja, Business Economics, S. Chand and Company Ltd

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Session: 2026-27

Lesson Plan

(Department of Commerce)

Teacher: Sunena

Class: M.Com

Semester: 1st

Maximum Marks: 100

End Term Exam Marks: 70

Course Type & Title: Business Environment

Course Code: 25COM-103

Credits: 04

Internal Assessment Marks: 30

Practical Marks: Nil

Course Outcomes:

CLO 1: Understand concept and nature of Business Environment.

CLO 2: Acquaint environmental scanning and economic planning.

CLO 3: Develop an understanding of various economic and technological policies pertaining to business environment.

CLO 4: Familiarize with legal aspects of Indian Business Environment

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2026	Business Environment	
2	03.08.2026 – 08.08.2026	Business Environment	
3	10.08.2026 – 14.08.2026	Environmental Scanning	
4	17.08.2026 – 22.08.2026	Environmental Scanning	
5	24.08.2026 – 29.08.2026	Economic System, LPG	
6	31.08.2026 – 05.09.2026	Disinvestment in PSUs	
7	07.09.2026 – 12.09.2026	NitiAayog Business Ethics	
8	14.09.2026 – 19.09.2026	Corporate Governance, Social Responsibility of business	
9	21.09.2026 – 26.09.2026	Social Audit, fiscal policy	
10	28.09.2026 – 03.10.2026	Monetary Policy, Industrial Policy	
11	05.10.2026 – 10.10.2026	Industrial Licensing Policy, EXIM policy	

12	12.10.2026 – 17.10.2026	Industrial Sickness, Development and Protection of SSI	Minor Test
13	19.10.2026 – 24.10.2026	Technology transfer	Assignment
14	26.10.2026 – 31.10.2026	Environment Protection Act	
15	02.11.2026 – 04.11.2026	Consumer Protection Act, Competition Act	
16	12.11.2026 – 14.11.2026	FEMA	
17	16.11.2026 – 21.11.2026	Presentations and Doubts	
18	23.11.2026 – 28.11.2026	Presentations and Doubts	
19	30.11.2026 – 01.12.2026	Presentations and Doubts	

Recommended Books/ E resources/ LMS:

- AkhileshwarPathak: Legal Aspects of Business. New Delhi: McGraw Hill Education.
- Arya, P.P. and Tandon, B. B.: Economic Reforms in India, Deep and Deep Publishers, New Delhi.
- Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
- Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
- Economic Survey - Various Issues, Govt. of India, Ministry of Finance.
- Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.
- Mishra and Puri: Economic Environment of Business, Himalaya Publishing House, New Delhi.
- Rosy Joshi and Sangam Kapoor: Business Environment, Kalyani Publishers, New Delhi.
- Saleem Saikh: Business Environment, Himalaya Publishing House, New Delhi.
- Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

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Session: 2026-27

Lesson Plan

(Department of Commerce)

Teacher: Sunena

Class: M.Com

Semester: 3rd

Maximum Marks: 100

End Term Exam Marks: 70

Course Type & Title: Business Legislation

Course Code: 25 COM-302

Credits: 04

Internal Assessment Marks: 30

Practical Marks: Nil

Course Outcomes:

CLO 1: Understand the legal principles governing formation, performance and enforcement of contracts in business transactions.

CLO 2: Evaluate legal provisions relating to special contracts and consumer protection in commercial activities.

CLO 3: Analyse corporate legal provisions and competition regulations applicable to business organizations.

CLO 4: to assess industrial, labour and intellectual property laws influencing business operations in India.

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2026	Introduction of Business Law	
2	03.08.2026 – 08.08.2026	Indian Contract Act 1872	
3	10.08.2026 – 14.08.2026	Indian Contract Act 1872	
4	17.08.2026 – 22.08.2026	Indian Contract Act 1872	
5	24.08.2026 – 29.08.2026	Special contracts under Indian Contract Act 1872	
6	31.08.2026 – 05.09.2026	Special contracts under Indian Contract Act 1872	
7	07.09.2026 – 12.09.2026	Sale of Goods Act 1930	
8	14.09.2026 – 19.09.2026	Consumer Protection Act 2019	
9	21.09.2026 – 26.09.2026	Companies Act 2013	
10	28.09.2026 – 03.10.2026	Companies Act 2013	
11	05.10.2026 – 10.10.2026	Competition Act 2002	

12	12.10.2026 – 17.10.2026	Industrial Disputes Act 1947	Minor Test
13	19.10.2026 – 24.10.2026	Factory Act 1948.Payment of wages Act 1936	Assignment
14	26.10.2026 – 31.10.2026	Min. Wages Act 1948	
15	02.11.2026 – 04.11.2026	Trademark Act 1999	
16	12.11.2026 – 14.11.2026	Copyright Act 1957, Employees welfare and Patent Act 1970	
17	16.11.2026 – 21.11.2026	Presentations	
18	23.11.2026 – 28.11.2026	Presentations and Doubts	
19	30.11.2026 – 01.12.2026	Presentations and Doubts	

Recommended Books/e-resources/LMS:

- N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons Avtar Singh, Company Law, Eastern Book Company
- Bhushan Kumar Goyal&Kinneri Jain, Business Laws, Taxmann Publications
- M.C. Shukla, Mercantile Law, S. Chand & Company P.C. Tulsian & Bharat Tulsian, Business Law, Pearson Education
- R.K. Bangia, Sale of Goods Act & Consumer Protection Laws, EBC.
R.K. Bangia& S.K. Raghuvanshi, Contract Law including Indian Contract Act, EBC (Eastern Book Company)

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Teacher: Sunena
Class: M.Com
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: E Marketing
Course Code: 25COM-305
Credits: 04
Internal Assessment Marks: 30
Practical Marks: Nil

Course Outcomes:

- CLO 1: understand the concepts, models and environment of e-marketing in the digital business landscape.
- CLO 2: Analyse and design effective digital marketing channel strategies for online businesses.
- CLO 3: Evaluate digital marketing performance using analytics and data-driven decision-making techniques.
- CLO 4: Assess legal, ethical and emerging technological dimensions of e-marketing in contemporary business practice

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/Test/Remarks, if any
1	01.08.2026	E-marketing: meaning, nature, scope and significance in the digital economy; evolution of internet marketing and digital transformation of business;	
2	03.08.2026 – 08.08.2026	Difference between traditional marketing and e-marketing; e-marketing environment: technological, legal, ethical and socio-cultural factors	
3	10.08.2026 – 14.08.2026	Online marketing models including B2B, B2C, C2C and 2B; digital marketing mix: product, price, place and promotion in online context;	
4	17.08.2026 – 22.08.2026	Overview of e-commerce platforms and digital business infrastructure.	
5	24.08.2026 – 29.08.2026	Website planning and development: domain registration, website design principles and user experience;	
6	31.08.2026 – 05.09.2026	Search engine marketing: search engine optimization, on-page and off-page techniques and paid search advertising; social media marketing: content Strategy,	

		influencer marketing and online community engagement;	
7	07.09.2026 – 12.09.2026	Email marketing and mobile marketing strategies; online advertising models including display advertising,	
8	14.09.2026 – 19.09.2026	Affiliate marketing and remarketing: content marketing and video marketing strategies.	
9	21.09.2026 – 26.09.2026	Web analytics: traffic analysis, key performance indicators and conversion metrics; tools for digital analytics and campaign tracking;	
10	28.09.2026 – 03.10.2026	Customer data management and database marketing; consumer behavior in online environment: digital buying decision process and personalization strategies	
11	05.10.2026 – 10.10.2026	Marketing automation and customer Relationship management systems; measuring return on investment in digital campaigns and performance optimization techniques.	
12	12.10.2026 – 17.10.2026	Legal framework for e-marketing: cyber laws, data protection and privacy regulations with reference to the Information Technology Act, 2000 .	Minor Test
13	19.10.2026 – 24.10.2026	Intellectual property issues in digital marketing; ethical issues in online advertising and consumer data usage;	Assignment
14	26.10.2026 – 31.10.2026	Cyber security concerns in e-commerce; emerging trends in e-marketing: artificial intelligence, chatbots, voice search,	
15	02.11.2026 – 04.11.2026	social commerce and omni channel marketing; future prospects of digital marketing in India and global markets	
16	12.11.2026 – 14.11.2026	Revision	
17	16.11.2026 – 21.11.2026	Presentations	
18	23.11.2026 – 28.11.2026	Presentations and Doubts	
19	30.11.2026 – 01.12.2026	Presentations and Doubts	

Recommended Books/e-resources/LMS:

* Fundamentals of Digital Marketing, Puneet Singh Bhatia, Pearson India.

* Digital Marketing, Seema Gupta, McGraw Hill India.

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Session: 2026-27

Lesson Plan
(Department of Commerce)

Teacher: Sunena

Class: B.A.

Semester: 1st

Internal Assessment Marks: 20

End Term Exam Marks: 50

Course Type & Title: CSR and Bus. Ethics

Course Code: 24-UN-COM-MDC-101

Credits: 02

Maximum Marks: 70

Course Outcomes:

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

1. To understand the Business Ethics and to provide best practices of business ethics
2. To learn the values and implement in their careers to become a good managers.
3. To develop various corporate social Responsibilities and practise in their professional life.
4. To Imbibe the ethical issues in corporate governance and to adhere to the ethical codes.

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/Test/Remarks, if any
1	01.08.2026	Intro: Value -concept, types and formulation of values	
2	03.08.2026 – 08.08.2026	Ethics, value, behavior, value of Indian managers	
3	10.08.2026 – 14.08.2026	Ethics- Development of ethics, ethical decision making and decision making process, relevance of ethics and values in business.	
4	17.08.2026 – 22.08.2026	Management of Ethics: Management process and ethics, managerial performance, ethical issues	
5	24.08.2026 – 29.08.2026	Understanding Progress, Results & Managing Transforming: Progress and Results definition,	

6	31.08.2026 – 05.09.2026	Functions of progress, transformation, need for transformation, process & challenges of transformation	
7	07.09.2026 – 12.09.2026	Understanding Success: Definitions of success, Principles for competitive success,	
8	14.09.2026 – 19.09.2026	Prerequisites to create blue print for success. Successful stories of business gurus.	
9	21.09.2026 – 26.09.2026	Corporate Responsibility & Consumer Protection: Corporate responsibility of business	
10	28.09.2026 – 03.10.2026	Employees, consumers and community, Corporate Governance,	
11	05.10.2026 – 10.10.2026	Code of Corporate Governance, Consumerism,	
12	12.10.2026 – 17.10.2026	Unethical issues, in sales, marketing and technology.	Minor Test
13	19.10.2026 – 24.10.2026	Knowledge and Wisdom: Meaning of knowledge and wisdom, difference between knowledge and wisdom	Assignment
14	26.10.2026 – 31.10.2026	Knowledge worker versus wisdom worker, concept of knowledge management and wisdom management	
15	02.11.2026 – 04.11.2026	Wisdom based management.	
16	12.11.2026 – 14.11.2026	Revision Unit Test	
17	16.11.2026 – 21.11.2026	Presentations	
18	23.11.2026 – 28.11.2026	Presentations and Doubts	
19	30.11.2026 – 01.12.2026	Presentations and Doubts	

Recommended Books/E-Resources/LMS:

- Kaur, Tripat, Values & Ethics in Management, Galgotia Publishers.
- Chakraborty, S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.
- LumdeNirbhay, Corporate Social Responsibility in India: A Practitioner's Perspective, Notion Press
- Beal D. Brent, Corporate Social Responsibility, Sage Publication, Inc.

Signature of the teacher concerned

