



SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2026-27

Lesson Plan

(Department of Commerce)



Teacher: Shakuntala

Class: B.Com. II

Semester : 3rd

Maximum Marks: 100

End Term Exam Marks: 70

Course Type & Title: CC-7 Corporate Accounting -I

Course Code: 24-UN-COM-301

Credits: 4

Internal Assessment Marks: 30

Practical Marks: NIL

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

1. Know the accounting for share, understand the procedure of buyback of shares.
2. Know the accounting for profit prior to incorporation and underwriting of shares.
3. Understand the accounting treatment for amalgamation and internal reconstruction of companies.
4. Understand the income disclosure and computation standards (IDCS) and preparation of final accounts

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2026	General Introduction	
2	03.08.2026 – 08.08.2026	Issue of shares: Concept, types, process and procedure (including insider trading),	
3	10.08.2026 – 14.08.2026	Continue above topic	
4	17.08.2026 – 22.08.2026	Continue above topic	
5	24.08.2026 – 29.08.2026	Transfer of shares; DMAT: Bonus shares	
6	31.08.2026 – 05.09.2026	Sweat equity shares, Right Shares	
7	07.09.2026 – 12.09.2026	Redemption of preference shares	
8	14.09.2026 – 19.09.2026	Continue above topic	

9	21.09.2026 – 26.09.2026	Profit prior to incorporation, Concept, procedure of ascertaining Profit prior to incorporation: basis of allocation of expenses and incomes	Minor Test
10	28.09.2026 – 03.10.2026	Continue above topic	
11	05.10.2026 – 10.10.2026	Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.	
12	12.10.2026 – 17.10.2026	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings)	Assignment
13	19.10.2026 – 24.10.2026	Continue above topic	
14	26.10.2026 – 31.10.2026	Continue above topic	
15	02.11.2026 – 04.11.2026	Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	
16	12.11.2026 – 14.11.2026	Overview of income disclosure and computation standards (IDCS)	
17	16.11.2026 – 21.11.2026	Final accounts of companies: Concept and preparation.	
18	23.11.2026 – 28.11.2026	Continue above topic	
19	30.11.2026 – 01.12.2026	Revision	

Recommended Books/ E resources/ LMS:

1. Goel D.K. Corporate Accounting Arya Publication New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advance Accounts. Vol.-II. S. Chand & Co. New Delhi
3. S. N. Maheshwari, and S.K. Maheshwari. Corporate Accounting. Vikash Publishing House, New Delhi
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication New Delhi.
5. V.K. Goel and Ruchi Goel Corporate Accounting. PHI Learning
6. Jain S.P. and K.L. Narang. Corporate Accounting Kalyani Publishers, New Delhi
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting International Book House
8. P.C. Tulsian and Bharat Tulsian, Corporate Accounting S. Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, Mc Graw Hill Education

Note: Latest edition of text books may be used.

Signature of the teacher concerned

Head of the Department



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Lesson Plan

(Department of Commerce)

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

Course Type & Title: CC-8 Income tax law -1
Course Code: 24UN-COM-302
Credits: 4
Internal Assessment Marks: 30
Practical Marks: NIL

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

1. Understanding the necessary concept of Income tax.
2. Determine the impact of residential status on tax liability.
3. Determine tax liability under five heads of income.
4. Under the concept of set off carry forward of losses and clubbing and aggregation of incomes.

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2026	General Introduction	
2	03.08.2026 – 08.08.2026	Income tax: Concepts – Assesse person. previous year, assessment year, Gross total income, total income, casual income	
3	10.08.2026 – 14.08.2026	virtual digital asset: Role of PAN and Aadhar number in income tax, Maximum Marginal Rate of Tax: Alternate Minimum Tax:	
4	17.08.2026 – 22.08.2026	Agricultural Income: Tax evasion. Tax avoidance. Tax planning and Tax management	
5	24.08.2026 – 29.08.2026	Computation of incomes based on residential status of individuals. HUFs. Company and other persons:	
6	31.08.2026 – 05.09.2026	Continue above topic	
7	07.09.2026 – 12.09.2026	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions)	Assignment
8	14.09.2026 – 19.09.2026	Continue above topic	
9	21.09.2026 – 26.09.2026	Income from house property.	

10	28.09.2026 – 03.10.2026	Continue above topic	Minor Test
11	05.10.2026 – 10.10.2026	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions).	
12	12.10.2026 – 17.10.2026	Continue above topic	
13	19.10.2026 – 24.10.2026	Capital Gains.	Assignment
14	26.10.2026 – 31.10.2026	Continue above topic	
15	02.11.2026 – 04.11.2026	Income from other sources;	
16	12.11.2026 – 14.11.2026	Continue above topic	
17	16.11.2026 – 21.11.2026	Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	
18	23.11.2026 – 28.11.2026	Continue above topic	
19	30.11.2026 – 01.12.2026	Complete Revision	

Recommended Books/ E resources/ LMS:

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Dr. R.G. Saha & Dr. Usha Devi N., Himalya Publishing House
3. V. Rajesh Kumar & R. K. Shrikantha, MC Graw Hill
4. Meera GovindRaj, Nirali Prakshan
5. Dr. Geeta Ramani & Dr. Saroj Kumar, Thakur Publisher Chennai

Note: Latest edition of text books may be used.

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Lesson Plan

(Department of Commerce)

Teacher: Shakuntala
Class: B.Com 3
Semester: 5th
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: CC-15 Auditing
Course Code: 24UN-COM503
Credits: 4
Internal Assessment Marks: 30
Practical Marks: NIL

Course Outcomes: After completing the course, a student will be able to:

- Understand the basic concepts, types, process and planning of auditing including audit documentation and auditing of e-commerce transactions.
- Apply audit techniques, internal control systems and vouching procedures in auditing practices.
- Understand verification procedures, company audit provisions and preparation of auditor's reports.
- Understand audit reporting, investigation procedures, professional ethics and emerging trends in

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2026	General Introduction	
2	03.08.2026 – 08.08.2026	Introduction	
3	10.08.2026 – 14.08.2026	Objects, Importance and Limitation of Auditing	
4	17.08.2026 – 22.08.2026	Types of Audit	Assignment
5	24.08.2026 – 29.08.2026	Audit process and Audit Programme	
6	31.08.2026 – 05.09.2026	Continue above topic	
7	07.09.2026 – 12.09.2026	Internal Control, Internal Audit and Internal Check	
8	14.09.2026 – 19.09.2026	Routine Checking and Vouching	Minor Test
9	21.09.2026 – 26.09.2026	Continue above topic	
10	28.09.2026 – 03.10.2026	Verification of Assets and Liabilities	
11	05.10.2026 – 10.10.2026	Continue above topic	

12	12.10.2026 – 17.10.2026	Valuation of Assets	
13	19.10.2026 – 24.10.2026	Continue above topic	
14	26.10.2026 – 31.10.2026	Company Auditor: Appointment, Powers, Duties and Liabilities	
15	02.11.2026 – 04.11.2026	Depreciation, Provision and Reserve	
16	12.11.2026 – 14.11.2026	Divisible Profits and Dividends	
17	16.11.2026 – 21.11.2026	Audit Report	
18	23.11.2026 – 28.11.2026	Investigation	
19	30.11.2026 – 01.12.2026	Revision	

Recommended Books/ E resources/ LMS:

- Principles and Practice of Auditing -- Dinkar Pagare, published by Sultan Chand & Sons,
- Auditing - B.N. Tandon, S. Sudharsanam and S. Sundharabahu, published by S. Chand Publishing.
- Auditing - N.D. Kapoor, published by S. Chand Publishing.
- Practical Auditing -B.N."Tandon, published by S. Chand Publishing.
- Contemporary Auditing - Michael 'C. Knapp, published by Cengage Learning.
- Auditing and Assurance Services - Alvin A. Arens, Randal J. Elder and Mark S. Beasley. published by Pearson Publishing House.
- Fundamentals of Auditing - Kamal Gupta and Ashok Arora, published by McGraw Hill Education India.

Note: Latest edition of text books may be used.

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Lesson Plan

(Department of Commerce)



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

Course Type & Title: DEC-1 Consumer Behavior
Course Code: 25COM-106
Credits: 4
Internal Assessment Marks: 30
Practical Marks: NIL

Course Outcomes: After completing the course, a student will be able to:

1. Understand the nature of consumer behavior and process of consumer buying.
2. Explore the underlying variables resulting into differences in consumer decision making.
3. Comprehend the influence of external factors on consumer behavior
4. Gain insight into models of buyer behavior.

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2026	General Introduction	
2	03.08.2026 – 08.08.2026	Concept of consumer; Consumer behavior: Concept, types, theory and applications;	
3	10.08.2026 – 14.08.2026	Consumer buying roles; Types of Indian consumers, changing roles of Indian consumers;	
4	17.08.2026 – 22.08.2026	Consumer buying process; Extensive; Limited and routine problem-solving behavior.	
5	24.08.2026 – 29.08.2026	Internal determinants of consumer behavior: Needs, motivation and involvement, Information processing;	
6	31.08.2026 – 05.09.2026	Consumer perception; Learning: Attitude and Attitude change; Personality; Psychographics; Values and life-style.	
7	07.09.2026 – 12.09.2026	External determinants of buying behavior: Family, reference group and social class;	Minor Test
8	14.09.2026 – 19.09.2026	Influence of culture; Sub-cultural aspects of consumer behavior; Opinion leadership: Process, measurement, profile; WOM.	
9	21.09.2026 – 26.09.2026	Four views of consumer: Economic man, passive man, cognitive man, emotional man;	

10	28.09.2026 – 03.10.2026	Models of buyer behavior; Diffusion of innovations and adaptation process;	
11	05.10.2026 – 10.10.2026	Consumer research: Concept, importance, scope and methods.	Assignment
12	12.10.2026 – 17.10.2026	Consumer protection act Consumer Decision Making Process: Types of consumer decision, Process of decision making, buying pattern in the digital era	
13	19.10.2026 – 24.10.2026	Consumer Motivation and Personality Consumer Motivation-Needs, Goals, Motive arousal	
14	26.10.2026 – 31.10.2026	Maslow's Hierarchy of Needs, Freud's Theory of Motivation,	
15	02.11.2026 – 04.11.2026	consumer personality-. Self-concept theory, Psycho-analytic theory, Neo- Freudian Theory, Trait Theory.	
16	12.11.2026 – 14.11.2026	Marketing Communication: Marketing Communication Process, Type of Communication System	
17	16.11.2026 – 21.11.2026	consumer decision Making Models: Black Box Model, Economic Model, Howard and Sheth Model, Consumer Rights	
18	23.11.2026 – 28.11.2026	Revision	
19	30.11.2026 – 01.12.2026	Revision	

Recommended Books/ E resources/ LMS:

1. Assael, H.- Consumer Behavior and Marketing Action, Cengage Learning
2. Blackwell, R.D, Miniard, P.W. and Engel, J.F.- Consumer Behavior, Cengage Learning
3. Hawkins D.I., Best, R.J. and Coney K.A.- Consumer Behavior, Building Marketing Strategy. McGraw Hill
4. Mothersbaugh, D.L., Hawkins, D.I, Kleiser, S.B. and Mookerjee A, Consumer Behavior: Building Marketing Strategy, McGraw Hill, Indian Edition.
5. Peter, J. P. and Jerry C. O.- Consumer Behavior and Marketing Strategy, McGraw Hill.
6. Schiffman, L.G. and Kanuk, L.L.- Consumer Behavior, Pearson, Ltd., New Delhi.

Note: Latest edition of text books may be used.

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Lesson Plan
(Department of Commerce)

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

Course Type & Title: CC 1 Organizational behavior
Course Code: 25COM-101
Credits: 4
Internal Assessment Marks: 30
Practical Marks: NIL

Course Outcomes: After completing the course, a student will be able to:

- To Understand conceptual framework of Organizational Behavior.
- Understand the behavior of individuals in organizations in terms of personality, learning, attitude, Values and perception.
- Interpret and make use of the key. concepts with regard to group behavior and transactional analysis.
- Comprehend conflicts and change Theory management in organizational context.

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2026	General Introduction	
2	03.08.2026 – 08.08.2026	Conceptual Framework for Organizational Behavior: Organizational Behavior; Concept, Nature and significance,	
3	10.08.2026 – 14.08.2026	Disciplines contributing to OB, Organizational Theories and Behavior: Classical, Neo- classical and Contemporary	
4	17.08.2026 – 22.08.2026	Organizational behavior models; Autocratic, Custodial, Supportive, Collegial model, Challenges and opportunities for OB	
5	24.08.2026 – 29.08.2026	Individual Dimensions of Organizational Behavior: Introduction; Overview and significance of individual behavior in organizations	
6	31.08.2026 – 05.09.2026	Personality: Concept, Determinants of personality, Major theories of personality, Key personality factors	
7	07.09.2026 – 12.09.2026	Learning; Process, Theories of learning, Conditioning, Cognitive, social, Reinforcement learning:	
8	14.09.2026 – 19.09.2026	Attitude; Concept, Formation, Factors influencing	

		attitude development, attitude and OB,	
9	21.09.2026 – 26.09.2026	Values, Perception: Concept, Perceptual mechanism. Managerial implication of perception in organizational settings	
10	28.09.2026 – 03.10.2026	Group Dimensions of Organizational Behaviour: Foundation of group behavior: Concept and nature of Group dynamics; Formal and informal groups,	
11	05.10.2026 – 10.10.2026	Group cohesiveness, Transactional analysis (TA), Group Dimensions	
12	12.10.2026 – 17.10.2026	Leadership; Concept, Leading and managing, Leadership styles, Leadership theories	Minor Test
13	19.10.2026 – 24.10.2026	Motivation; Process, Theories of motivations; Maslow's hierarchy of needs, two-factor theory, ERG theory,	Assignment
14	26.10.2026 – 31.10.2026	Expectancy theory, Communication; Communication process, Effective communication, Organizational conflict; Levels of conflict, Conflict management	
15	02.11.2026 – 04.11.2026	Organizational Dynamics: Organizational effectiveness; Concept, Effectiveness versus efficiency,	
16	12.11.2026 – 14.11.2026	Approaches organizational effectiveness, managerial effectiveness	
17	16.11.2026 – 21.11.2026	Organizational change; Factors in organizational change, Planned change, Resistance to change, Change agents, Management of change,	
18	23.11.2026 – 28.11.2026	Organizational development; Concept, Process and OD interventions Case Studies: Some cases of real business world are required to be discussed for the better understanding of Organizational Behavior.	
19	30.11.2026 – 01.12.2026	Revision	

Recommended Books/ E resources/ LMS:

- Aswathappa, K.: Organizational Behavior, Himalaya Publishing House, New Delhi.
- Griffin R. W and Moorhead, G. Organizations Behavior: Managing people and organizations, Cengage Learning (South- Western).
- Luthans, Fred: Organizational Behavior, McGraw-Hill, New York.
- Nahar, A. Rao PCK, Kumar, N.R.: Organizational Behavior, Sultan Chand & Sons, New Delhi.
- Prasad, L.M. organizational Behavior, Sultan Chand & Sons, New Delhi.
- Robbins & Stephen, Judge Timothy and Vohra Neharika: Organizational Behavior, Pearson In Education, New Delhi.
- Suba Rao, P: Organizational Behavior (Text, Cases, Games), Himalaya Publishing House, New Delhi.

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Lesson Plan

(Department of Commerce)



Teacher: Shakuntala
Class: BA
Semester: 1st
Maximum Marks: 70
End Term Exam Marks: 50

Course Type & Title: CSR and Bus. Ethics
Course Code: 24-UN-COM-MDC-101
Credits: 2
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes: After completing the course, a student 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 practice 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	
4	17.08.2026 – 22.08.2026	Relevance of ethics and values in business.	
5	24.08.2026 – 29.08.2026	Management of Ethics: Management process and ethics, managerial performance, ethical issues	
6	31.08.2026 – 05.09.2026	Understanding Progress, Results & Managing Transforming: Progress and Results definition,	
7	07.09.2026 – 12.09.2026	Functions of progress, transformation, need for transformation	
8	14.09.2026 – 19.09.2026	, process & challenges of transformation	
9	21.09.2026 – 26.09.2026	Understanding Success: Definitions of success, Principles for competitive success,	

10	28.09.2026 – 03.10.2026	Prerequisites to create blue print for success. Successful stories of business gurus.	
11	05.10.2026 – 10.10.2026	Corporate Responsibility & Consumer Protection: Corporate responsibility of business	
12	12.10.2026 – 17.10.2026	Employees, consumers and community, Corporate Governance,	Minor Test
13	19.10.2026 – 24.10.2026	Code of Corporate Governance, Consumerism,	Assignment
14	26.10.2026 – 31.10.2026	Unethical issues, in sales, marketing and technology.	
15	02.11.2026 – 04.11.2026	Knowledge and Wisdom: Meaning of knowledge and wisdom, difference between knowledge and wisdom	
16	12.11.2026 – 14.11.2026	Knowledge worker versus wisdom worker, concept of knowledge management and wisdom management	
17	16.11.2026 – 21.11.2026	Wisdom based management.	
18	23.11.2026 – 28.11.2026	Revision Unit Test	
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.

Note: Latest edition of text books may be used.

Signature of the teacher concerned

Head of the Department