



SMRJ Government College, Siwani (Bhiwani)
(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2026-27

Lesson Plan
(Department of Commerce)

Teacher: Dr. Yesu
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	01.08.2026	The Indian Contract Act, 1872	
2	03.08.2026 – 08.08.2026	The Indian Contract Act, 1872	
3	10.08.2026 – 14.08.2026	The Indian Contract Act, 1872	
4	17.08.2026 – 22.08.2026	The Indian Contract Act, 1872	Assignment
5	24.08.2026 – 29.08.2026	Sale of Goods Act, 1930	
6	31.08.2026 – 05.09.2026	Sale of Goods Act, 1930	
7	07.09.2026 – 12.09.2026	Sale of Goods Act, 1930	
8	14.09.2026 – 19.09.2026	Sale of Goods Act, 1930, Assignment	

9	21.09.2026 – 26.09.2026	Indian Partnership Act 1932	
10	28.09.2026 – 03.10.2026	Indian Partnership Act 1932, Unit Test	
11	05.10.2026 – 10.10.2026	Indian Partnership Act 1932	
12	12.10.2026 – 17.10.2026	Indian Partnership Act 1932	Minor Test
13	19.10.2026 – 24.10.2026	Negotiable Instruments Act, 1881	
14	26.10.2026 – 31.10.2026	Negotiable Instruments Act, 1881	
15	02.11.2026 – 04.11.2026	Negotiable Instruments Act, 1881	
16	12.11.2026 – 14.11.2026	Negotiable Instruments Act, 1881	
17	16.11.2026 – 21.11.2026	Revision & Doubt Classes	
18	23.11.2026 – 28.11.2026	Unit wise Tests	
19	30.11.2026 – 01.12.2026	Presentations	

Recommended Books/ E resources/ LMS

- ✓ Aggarwal Rohini, *Mercantile&Commercial Laws*, Taxmann Allied Services (P) Ltd., New Delhi.
- ✓ Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, “ElementsofBusinessLaw”. Sultan Chand & Sons Pvt. Ltd.
- ✓ Bulchandani, K.R., *Business Laws*, Himalaya Publishing House, New Delhi.
- ✓ Datey, V.S., *Business and Corporate Laws*, Taxmann Publications, New Delhi.
- ✓ Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.
- ✓ M.C., Kuchhal Vivek, *Business Legislation for Management*, Vikas Publishing House Pvt. Ltd., New Delhi.
- ✓ Tulsian, P.C., *Business Laws*, Tata McGraw Hill, New Delhi.

Signature of the teacher concerned



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Session: 2026-27

Lesson Plan

(Department Commerce)

Teacher: Dr. 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	01.08.2026	Management Accounting Introduction	
2	03.08.2026 – 08.08.2026	Significance and limitations	
3	10.08.2026 – 14.08.2026	Methods of Management Accounting	
4	17.08.2026 – 22.08.2026	Essential qualities and Responsibility of Management Accountant	
5	24.08.2026 – 29.08.2026	Value Chain Analysis	
6	31.08.2026 – 05.09.2026	Activity Based Accounting	
7	07.09.2026 – 12.09.2026	Balance Score Card	

8	14.09.2026 – 19.09.2026	Cost Profit Volume Analysis	
9	21.09.2026 – 26.09.2026	Cost Profit Volume Analysis	
10	28.09.2026 – 03.10.2026	Standard Costing	
11	05.10.2026 – 10.10.2026	Standard Costing	
12	12.10.2026 – 17.10.2026	Transfer Pricing	Minor Test
13	19.10.2026 – 24.10.2026	Responsibility Accounting	Assignment
14	26.10.2026 – 31.10.2026	Responsibility Accounting	
15	02.11.2026 – 04.11.2026	Total Quality Management	
16	12.11.2026 – 14.11.2026	Total Quality Management	
17	16.11.2026 – 21.11.2026	Revision & Doubt Classes	
18	23.11.2026 – 28.11.2026	Unit wise Tests	
19	30.11.2026 – 01.12.2026	Presentations	

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](#)

Signature of the teacher concerned



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Session: 2026-27

Lesson Plan
(Department of Commerce)

Teacher: Dr. 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	01.08.2026	Quantitative Technique Introduction	
2	03.08.2026 – 08.08.2026	Role & Use of Quantitative Technique in business & Industry	
3	10.08.2026 – 14.08.2026	Correlation	
4	17.08.2026 – 22.08.2026	Regression Analysis	
5	24.08.2026 – 29.08.2026	Association of Attributes	
6	31.08.2026 – 05.09.2026	Chi- square test	
7	07.09.2026 – 12.09.2026	Hypothesis Testing	

8	14.09.2026 – 19.09.2026	Analysis of variance	
9	21.09.2026 – 26.09.2026	Linear Programming & Network	
10	28.09.2026 – 03.10.2026	Simplex Method	
11	05.10.2026 – 10.10.2026	CPM	
12	12.10.2026 – 17.10.2026	CPM	Minor Test
13	19.10.2026 – 24.10.2026	PERT	Assignment
14	26.10.2026 – 31.10.2026	PERT	
15	02.11.2026 – 04.11.2026	F Test	
16	12.11.2026 – 14.11.2026	F Test	
17	16.11.2026 – 21.11.2026	Revision & Doubt Classes	
18	23.11.2026 – 28.11.2026	Unit wise Tests	
19	30.11.2026 – 01.12.2026	Presentations	

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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Session: 2026-27

Lesson Plan
(Department of Commerce)

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

Course Type & Title: Financial Institution & Market
Course Code:
Credits: 04
Internal Assessment Marks: 30
Practical Marks: - Nil

Course Outcomes:

1. Provide an insight to students into the functions and role of varied and multiple constituents of the Indian financial system.
2. Lay out a strong and firm theoretical foundation of studies in the field of banking, capital market and financial services.
3. Enable students to understand the latest developments in the rapidly changing scenario of the Indian financial System.
4. Help the students to understand the role of financial system regulators and its major players.
5. Comprehend and grasp the different mechanisms and channels for raising finance which enables a modern economy to operate.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2026	Financial System Concept	
2	03.08.2026 – 08.08.2026	Banking & Non Banking Institution	
3	10.08.2026 – 14.08.2026	Financial conglomerates	
4	17.08.2026 – 22.08.2026	Financial System & Economic Development	Assignment
5	24.08.2026 – 29.08.2026	Financial Markets	
6	31.08.2026 – 05.09.2026	Money & Capital Market	
7	07.09.2026 – 12.09.2026	Primary & Secondary Market	
8	14.09.2026 – 19.09.2026	Role of SEBI	

9	21.09.2026 – 26.09.2026	Financial Institution	
10	28.09.2026 – 03.10.2026	Financial Inclusion	
11	05.10.2026 – 10.10.2026	Non Banking Financial Companies	
12	12.10.2026 – 17.10.2026	Development Banks	Minor Test
13	19.10.2026 – 24.10.2026	Merchant Banking	
14	26.10.2026 – 31.10.2026	Leasing & Hire Purchase	
15	02.11.2026 – 04.11.2026	Mutual Funds	
16	12.11.2026 – 14.11.2026	Venture Capital	
17	16.11.2026 – 21.11.2026	Revision & Doubt Classes	
18	23.11.2026 – 28.11.2026	Unit wise Tests	
19	30.11.2026 – 01.12.2026	Presentations	

Recommended Books/ E resources/ LMS

1. Financial Institutions, Markets, and Money — David S. Kidwell, David W. Blackwell, David A. Whidbee & Richard W. Sias
2. Financial Markets and Institutions — Frederic S. Mishkin & Stanley Eakins
3. Financial Markets and Institutions — Anthony Saunders & Marcia Millon Cornett
4. Financial Institutions and Markets — L. M. Bhole & Jitendra Mahakud
5. Financial Institutions and Markets — Jeff Madura
6. Money, Banking, Financial Markets & Institutions — Frederic S. Mishkin
7. Financial Markets and Institutions: A European Perspective — Jakob de Haan, Sander Oosterloo & Dirk Schoenmaker

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Session: 2026-27

Lesson Plan
(Department of Commerce)

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

Course Type & Title: Retail Management
Course Code:
Credits: 04
Internal Assessment Marks: 30
Practical Marks:- Nil

Course Outcomes:

CO1: Understand the basic concepts, nature, scope, and importance of retail management and its role in the economy.

CO2: Explain different types of retailers, retail formats, and retail business models and evaluate their suitability in different markets.

CO3: Analyze consumer buying behaviour and identify factors influencing customers' retail purchase decisions.

CO4: Understand and apply retail marketing strategies, including merchandise management, pricing, promotion, and store management.

CO5: Evaluate retail location, layout, supply chain, inventory, and logistics decisions for effective retail operations.

CO6: Develop an understanding of e-retailing, digital retailing, omnichannel retailing, and emerging technologies in the retail sector.

CO7: Apply retail management concepts to real-world business situations and develop strategies for improving customer satisfaction and retail performance.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2026	Retailing Meaning Nature	
2	03.08.2026 – 08.08.2026	Scope and Importance in the Indian Economy	
3	10.08.2026 – 14.08.2026	Evolution And Growth of Retail in India	
4	17.08.2026 – 22.08.2026	Retail Format and Classification	Assignment
5	24.08.2026 – 29.08.2026	Retail Environment & Strategy	

6	31.08.2026 – 05.09.2026	Retail Marketing	
7	07.09.2026 – 12.09.2026	Pricing Strategies	
8	14.09.2026 – 19.09.2026	Retail Promotion	
9	21.09.2026 – 26.09.2026	Consumer Buying Behaviour in Retail	
10	28.09.2026 – 03.10.2026	Retail Operation Management	
11	05.10.2026 – 10.10.2026	Inventory Management	
12	12.10.2026 – 17.10.2026	Supply Chain Management in retail	Minor Test
13	19.10.2026 – 24.10.2026	E Retailing & Omni Channel Retailing	
14	26.10.2026 – 31.10.2026	Retail Branding Strategy	
15	02.11.2026 – 04.11.2026	International Retailing	
16	12.11.2026 – 14.11.2026	Ethical issues in Retailing	
17	16.11.2026 – 21.11.2026	Revision & Doubt Classes	
18	23.11.2026 – 28.11.2026	Unit wise Tests	
19	30.11.2026 – 01.12.2026	Presentations	

Recommended Books/ E resources/ LMS

Retail Management: A Strategic Approach — Barry Berman & Joel R. Evans

Retail Management — Michael Levy, Barton A. Weitz & Dhruv Grewal

Retail Management: Functional Principles and Practices — Swapna Pradhan

Retailing Management — David Gilbert

Retail Management — Chetan Bajaj, Rajnish Tuli & Nidhi V. Srivastava

Retail Management — Gibson G. Vedamani

Retail Management — Suja Nair

Retail Marketing Management — Peter McGoldrick

Retailing Management — S. L. Gupta & V. V. Ratna

Retail Management: Text and Cases — K. V. S. Madaan

Signature of the teacher concerned



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Session: 2026-27

Lesson Plan

(Department of Commerce)



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

Course Type & Title: Consumer Protection in India
Course Code: 24UN-CON-304
Credits: 04
Internal Assessment Marks: 30
Practical Marks:- Nil

Course Outcomes:

- CO1: Understand the concept, importance, and evolution of consumer protection in India.
CO2: Explain the rights and responsibilities of consumers and the role of consumers in the marketplace.
CO3: Understand the key provisions of the Consumer Protection Act, 2019, including consumer rights, unfair trade practices, and consumer disputes.
CO4: Analyze the consumer dispute redressal mechanism at District, State, and National levels.
CO5: Examine the role and functions of Consumer Commissions, Central Consumer Protection Authority (CCPA), consumer organizations, and other regulatory bodies.
CO6: Identify and evaluate various forms of consumer exploitation, including misleading advertisements, defective goods, deficient services, and unfair trade practices.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2026	Evolution of Consumerism	
2	03.08.2026 – 08.08.2026	Consumer Dynamics	
3	10.08.2026 – 14.08.2026	Competition Act 2002	
4	17.08.2026 – 22.08.2026	Standards of Weight & Measures Act 1976	Assignment

5	24.08.2026 – 29.08.2026	Essential Commodity Act 1955	
6	31.08.2026 – 05.09.2026	Drugs & Magic Remedies Act 1954	
7	07.09.2026 – 12.09.2026	Consumer Education In India	
8	14.09.2026 – 19.09.2026	International Consumer Organisation	
9	21.09.2026 – 26.09.2026	Consumer Protection Act 2019	
10	28.09.2026 – 03.10.2026	Consumer & CSR	
11	05.10.2026 – 10.10.2026	Comparison of COPA 1986 & 2019	
12	12.10.2026 – 17.10.2026	United Nation Guidelines for consumer Protection	Minor Test
13	19.10.2026 – 24.10.2026	Redressal Mechanism	
14	26.10.2026 – 31.10.2026	Role of Voluntary Consumer Organisation	
15	02.11.2026 – 04.11.2026	National Consumer Helpline	
16	12.11.2026 – 14.11.2026	Complaint to Ombudsman	
17	16.11.2026 – 21.11.2026	Revision & Doubt Classes	
18	23.11.2026 – 28.11.2026	Unit wise Tests	
19	30.11.2026 – 01.12.2026	Presentations	

Recommended Books/ E resources/ LMS

Consumer Protection Law and Practice — J. N. Barowalia
 Consumer Protection Act, 2019: Law, Practice & Procedure — Dr. V. K. Agarwal
 Consumer Protection Law Manual — Universal Law Publishing
 Consumer Protection Act, 2019 — Taxmann
 Consumer Protection Law in India — Dr. S. S. Srivastava
 Consumer Protection and Law — P. K. Majumdar
 Consumer Protection Act, 2019: Bare Act — Professional Book Publishers
 Consumer Protection: Law and Practice — Dr. Avtar Singh
 Consumer Protection and Awareness — relevant university/UGC-oriented texts
 Consumer Protection Act, 2019 with Rules and Regulations — Professional/academic reference editions

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Session: 2026-27

Lesson Plan

(Department of Commerce)



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

Course Type & Title: CSR & Business Ethics
Course Code:
Credits: 04
Internal Assessment Marks: 30
Practical Marks:- Nil

Course Outcomes:

CO1: Understand the concept, nature, scope, and importance of business ethics and corporate social responsibility (CSR) in modern business.

CO2: Explain various ethical principles, values, theories, and approaches relevant to business decision-making.

CO3: Analyze ethical issues and dilemmas faced by organizations and apply ethical reasoning to business situations.

CO4: Understand the concept, objectives, legal framework, and implementation of CSR in India.

CO5: Examine the role of business organizations and stakeholders in promoting social, economic, and environmental responsibility.

CO6: Evaluate CSR activities related to community development, environmental sustainability, employee welfare, education, healthcare, and inclusive growth.

CO7: Develop the ability to integrate ethical practices and CSR strategies into organizational decision-making and corporate governance.

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2026	Value Concept	
2	03.08.2026 – 08.08.2026	Development of Ethics	
3	10.08.2026 – 14.08.2026	Ethical Decision Making	
4	17.08.2026 – 22.08.2026	Management of Ethics	Assignment
5	24.08.2026 – 29.08.2026	Corporate Social Responsibility of Business	

6	31.08.2026 – 05.09.2026	Corporate Governance	
7	07.09.2026 – 12.09.2026	Consumerism	
8	14.09.2026 – 19.09.2026	Unethical Issues in Sale, Marketing & Technology	
9	21.09.2026 – 26.09.2026	Understanding Progress & Results	
10	28.09.2026 – 03.10.2026	Need for Transformation	
11	05.10.2026 – 10.10.2026	Principle of Competitive Success	
12	12.10.2026 – 17.10.2026	Successful Stories of Business Gurus.	Minor Test
13	19.10.2026 – 24.10.2026	Knowledge Management	
14	26.10.2026 – 31.10.2026	Wisdom Management	
15	02.11.2026 – 04.11.2026	Difference Between Knowledge and Wisdom	
16	12.11.2026 – 14.11.2026	Revision	
17	16.11.2026 – 21.11.2026	Doubt Classes	
18	23.11.2026 – 28.11.2026	Unit wise Tests	
19	30.11.2026 – 01.12.2026	Presentations	

Recommended Books/ E resources/ LMS

Business Ethics — William H. Shaw

Business Ethics: Concepts and Cases — Manuel G. Velasquez

Business Ethics: Ethical Decision Making and Cases — O. C. Ferrell, John Fraedrich & Linda Ferrell

Corporate Social Responsibility: Concepts and Cases — C. V. Baxi & Ajit Prasad

Corporate Social Responsibility — Philip Kotler & Nancy Lee

Corporate Social Responsibility: An Introduction — David Crowther & Güler Aras

Business Ethics and Corporate Governance — S. K. Bhatia

Business Ethics and Corporate Governance — R. P. Maheshwari

Corporate Governance and Business Ethics — U. C. Mathur

Business Ethics and Corporate Governance — K. C. Arora

Signature of the teacher concerned