

Lesson Plan by Dr. Dalbir Kaurik.

Subject : - Accounting for Mgt. and Financial Mgt.
[6th Sem]

Jan. 2026

1. Nature of Financial Mgt. :— Scope of Finance, Finance Functions, Financial Manager's Role, Financial Goal: Profit Maximization, Objective of F.M. Finance and related disciplines, Financial Planning.

Feb. 2026

1. Working Capital Mgt. :— Meaning, Nature and Planning of working Capital, Permanent and Variable W.C. Balanced working Position, Determinates of W.C. Issues of W.C. Mgt., Mgt. of Cash and Marketable Securities, Receivable Mgt.

March 2026

Cost of Capital: — Significance and determination Capitalization Leverage analysis: Operating, financial and Composite leverage: EBIT-EPSt Analysis.

April. 2026

1. Capital Structure Theory and Policy: — Relevance of Capital Structure, Not Income and traditional views, Irrelevance of capital structure, NOI Approach and the MM Hypothesis without taxes, Capital structure planning and Policy.
2. Dividend Theory and Policy: — Issues in Dividend Policy Walter's and Gordon's Model of Dividend Policy relevance, objectives of Dividend Policy Stability of dividends, Forms of Dividends.

Lesson Plan by Dr. Dalbir Kaulshik.

Subject: - Company Laws. [4th Semr.]

Jan. 2026.

1. Company: - Meaning and characteristics;
Feature of Company,
Types of Companies,
Advantages and Disadvantages of Incorporation
Lifting of corporate veil.

Feb. 2026

1. Formation of Company: - Promotion of Company,
Functions of promoter,
Importance of promoter,
Promoter's Remuneration,
Legal status of promoter,
Rights of promoter, Duties and
Liabilities of promoter, Pre-incor-
poration contracts,
2. Incorporation and commencement of business.
3. Prospectus: - Definition, Public Offer, contents,
misleading prospectus and its consequences.

March 2026

1. Memorandum of Association: - Meaning, Importance, clauses
of MOA and their Alteration, Doctrine of ultra-vires
2. Article of Association: - Constructive notice and
Doctrine of Indoor Mgt.

April. 2026

1. Meeting of Company: - Essentials of valid meeting,
meetings of shareholders, AGM, Extra-ordinary
General meeting, Meetings of Board of Directors, Proxy,
voting, notice,
2. Agenda and Meeting Minutes of Meetings
3. Directors: - powers, liabilities, appointment and
removal of Directors.

Lesson Plan by Dr. Dalbir Kaurshik.

Subject:— Business Statistical Applications.
[II Sem.]

Jan. 2026

1. Probability Distribution:— Binomial, Poisson & amp.
2. Normal Distribution.

Feb. 2026.

1. Correlation Analysis:— meaning, significance, types and methods, probable Error, coefficient of determination.
2. Regression analysis:— Meaning, equations, lines, Standard Error of estimate.
3. Difference between correlation and regression.

March 2026.

1. Time series:— Components, models, trends analysis including second degree parabola and exponential formula, measurement of seasonal cyclical and irregular variations, shifting the trend origin.

2. April 2026.

1. Statistical Decision Theory:— Ingredients, expected opportunity loss, optimal ~~loss~~ decisions with maximin, minimax and Bayes principle (with prior, pre-posterior and posterior analysis.)

2. Statistical Quality Control

Lesson Plan by Dr. Dalbir Kaushik.

Subject: - Cost Accounting (6th Sem.)

Jan. 2026.

1. Process Costing: - Meaning, Uses, Preparation of Process A/cs.
Treatment of Normal Wastage, Abnormal Wastages
Abnormal Effectiveness, Treatment of opening
and closing stock.
2. Joint-Product and By-Product: - Main Methods of apportionment of Joint Cost.
3. Inter process profits.

Feb; 2026

1. Contract Costing: - Meaning, Main Features, Preparation of contract Account, Escalation clause, Contract near completion, Cost plus Contract.
2. Job and Batch Costing.

March 2026

1. Budgetary Control: - Meaning, Budgetary Control as a mgt. tool, Limitations, Forecasts and budgets
Installation of Budgetary control System,
Classification of Budgets, Fixed and
Flexible budgeting, Performance Budgeting
2. Zero Based Budgeting and Responsibility Accounting.
3. Standard Costing: - Meaning, Limitations Std. Costs and Budgeted Costs.

April 2026

1. Marginal Costing and Profit Planning: - Marginal costing,
Absorption costing, Marginal cost, Cost Volume Profit Analysis.
BEP Analysis, Key factor, BE Chart, Angle of Incidence,
Concept of decision-making and steps involved.
Determination of sales Mix.
Make or Buy decisions.

Lesson Plan for Auditing (Sem 4) by Mr. Vijay Kumar

Jan. 2026.

1. Introduction of Auditing.
2. Meaning, objectives, Basic Principles and Techniques of Auditing.
3. Classification of Audit.
4. Audit Planning.
5. Internal Control.
6. Internal Check and Internal Audit -

Feb. 2026.

1. Routine Checking, Vouching, Verification, Valuation of Assets and Liabilities including Contingent Liab.

March. 2026.

1. Audit of Companies;
2. Qualification, Appointment, Powers, duties and liabilities of Company Auditors
3. Audit Committees, Audit of Depreciation and reserves.
4. Special Points in Audit of Private sector Companies
5. Banking Companies
6. Insurance Companies.

April 2026

1. Audit Report :-
2. Qualifications, objectives, contents and Types.
2. Investigations :- Nature and objectives.
3. Tax Audit, Management audit and Cost Audit.
4. Relevant Auditing and Assurance.

Lesson Plan for Auditing (Sem. 6) by Mr. Vijay Kumar Sharma

Jan. 2026

1. Auditing :- Meaning, objectives, Importance and types of Auditing.
2. Audit Process :- Internal Control, Internal Check & Internal Audit, Audit programmes.

Feb. 2026

1. Audit Procedure :- Routine checking, vouching, Verification and Valuation of Assets and Liabilities.

March 2026

1. Audit of Public Company :- Qualification, Appointment of Company Auditors, their Powers, duties and Liabilities, Audit of Dep. and Reserves, Divisible Profits and dividends.

April. 2026

1. Audit Report and Investigation.
2. Audit Report :- Meaning, objectives, contents and types.
3. Investigation :- Meaning, nature and objectives.

UG Commerce

Lesson Plan for Digital and Technological Solutions. by Mr. Vijay, Kumar Sharma

Jan. 2026

1. Introduction & Evolution of Digital Systems: — Role and Significance of Digital Technology, Information and Communication Technology (ICT) & Tools, Computer System & its working, Software and its types.
2. Operating Systems: — Types and Functions.
3. Problem Solving Algorithms and Flow Charts.

Feb. 2026

1. Communication Systems: Principles and Model & Transmission Media
2. Computer networks & Internet: — Concepts and Applications
3. Computer Based Information Systems.
4. E-Commerce and Digital Marketing.

March 2026

1. Emerging Technologies and their Applications.

April. 2026

1. Digital India & e-Governance.
2. Digital Financial Tools.
3. Cyber Security.

Lesson Plan for Indian Economic Policy (Sem. II) by Mr. Vijay.

Jan. 2026

1. Introduction to Indian Economy :- Basic Characteristics and Features of Indian Economy.
2. Economic Planning in India :- Features, objectives and Assessment of Indian Planning.

Feb. 2026

1. Demographic Features of Indian Economy
2. 1991 Economic Reforms :- Liberalization, Globalization Privatization.

March 2026

1. Poverty and unemployment in India :- Programmes for eradication of poverty and unemployment with special reference to the post-reform era.

April 2026

1. Agriculture :- Features of Indian Agriculture
Impact of Green Revolution on Indian Agriculture.
Recent Trends in Agricultural Development

Gaur Brahman Degree College, Rohtak
Teaching Plan (January 2026 - April 2026)
Course: Financial Engineering
Semester: B. Com (V Sem) IV Semester
Session: 2025-2026

Week	Topics Covered (As per Units)
Week 1	Unit 1: Meaning & Need of Financial Engineering
Week 2	Financial Engineering vs. Financial Analysis; Tools used in Financial Engineering
Week 3	Growth & Need for Financial Engineering; Skills required
Week 4	Unit 2: Emerging Instruments – Hybrid Securities
Week 5	Credit Derivatives; Options on Debt Instruments
Week 6	Exotic Options; Synthetic Instruments
Week 7	Accounting Treatment of Derivatives
Week 8	Corporate Risk Management – Planning & Controlling
Week 9	Reasons for Hedging; Capital Structure & Hedging
Week 10	Interest Rate Risk Management
Week 11	Unit 3: Financial Engineering in India – Derivatives & Futures Markets
Week 12	Nature, Types & Value Drivers of Financial Instruments
Week 13	Time Value of Money; Required Rate of Return
Week 14	Valuation – Absolute & Relative; Risk–Return; Investment Horizon
Week 15	Portfolio Considerations
Week 16	Unit 4: Financial Engineering Processes & Strategies
Week 17	Asset–Liability Management; Securitization; Asset-backed & Mortgage-backed Securities
Week 18	Corporate Restructuring; LBOs & MBOs; Value at Risk (VaR) + Final Revision

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Gaur Brahman Degree College, Rohtak
Teaching Plan (January 2026 - April 2026)
Course: Goods and Services Tax
Semester: B. Com (VIth Sem)
Session: 2025-2026

Week	Topics Covered (As per Units)
Week 1	Unit 1: Tax Structure in India
Week 2	Overview of GST – features, objectives, benefits
Week 3	Administration of GST – GST Council, authorities
Week 4	Taxable Event & Scope of Supply under GST
Week 5	Levy & Collection of Tax – CGST, SGST, IGST
Week 6	Small Taxable Persons – Exemptions, Composition Scheme
Week 7	Unit 2: Time of Supply – Goods & Services
Week 8	Integrated Goods and Services Tax Act, 2017
Week 9	Nature of Supplies – Inter-State vs. Intra-State
Week 10	Place of Supply – rules for goods & services
Week 11	Value of Taxable Supply; Input Tax Credit
Week 12	Unit 3: Registration under GST
Week 13	Tax Invoice, Credit Note, Debit Note
Week 14	Returns, Assessment & Audit
Week 15	Payment of Tax – modes, due dates
Week 16	Unit 4: Basics of Customs Duty
Week 17	Types of Customs Duties; Levy & Assessment
Week 18	Procedure of Import & Export; Export Promotion Schemes + Revision

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Gaur Brahman Degree College, Rohtak
Teaching Plan (January 2026 - April 2026)
Course: Project Management
Semester: B. Com (Vth Sem)
Session: 2025-2026

Week	Topics Covered (As per Syllabus Units)
Week 1	Introduction to Projects: Meaning, nature & scope; Project management overview; Importance of project management
Week 2	Project Manager: Roles & responsibilities, skills required, PM as a profession; Selection of project manager
Week 3	Project Organization: Fitting projects into parent organization; Project management team; Project models
Week 4	Phases of Project Management; Project environment; 7S of Project Management
Week 5	Project Analysis & Selection: Project initiation, resource allocation
Week 6	Market Analysis & Demand Analysis for project selection
Week 7	Technical Analysis, feasibility studies; Start of Unit 2
Week 8	Project Planning: Time planning, contents of project plan
Week 9	Planning Process: Work breakdown structure (WBS), process mapping
Week 10	Project Budgeting: Financial projections, time value of money
Week 11	Cost of Capital, appraisal criteria; Risk analysis in capital investment
Week 12	Start Unit 3 – Environmental Appraisal: Meaning of environment, pollution, industrial pollution
Week 13	Pollution control standards, Environmental regulations in India, Environmental impact assessment
Week 14	Social Cost-Benefit Analysis: Rationale, UNIDO approach, financial institution approaches
Week 15	Project Scheduling: PERT & CPM networks
Week 16	Unit 4 – Monitoring & Controlling: Control cycle, data collection, reporting
Week 17	Project Control; Monitoring tools & techniques
Week 18	Evaluation & Termination: Evaluation, project auditing, project termination; Course revision

Renu

Gaur Brahman Degree College, Rohtak
Teaching Plan (January 2026 - April 2026)
Course: Digital Fluency in Business
Semester: B. Com (Vth Sem) 2nd Semester
Session: 2025-2026

Week	Topics Covered
Week 1	Introduction to Computers – Definition & Characteristics, Advantages of Computers
Week 2	Components of Computer, Applications of Computer
Week 3	Generations of Computer, Types of Computers – Analog, Digital, Hybrid, Micro, Mini, Mainframe, Supercomputer
Week 4	Input Devices & Output Devices
Week 5	Computer Memory – Primary & Secondary Storage
Week 6	Software – System Software, Application Software, Types of Operating Systems
Week 7	UNIT 2: INTERNET – Introduction, History of Internet, WWW, Website Address & URL
Week 8	Benefits of Internet, Hardware & Software Requirements
Week 9	Internet Protocols – HTTP, HTTPS, FTP; Modes of Connecting Internet (Hotspot, Wi-Fi, LAN, USB Tethering)
Week 10	Applications of Internet, Popular Web Browsers (Chrome, Firefox, Edge)
Week 11	Searching on Internet – Search Engines, ISP, Internet Accounts, Internet Addressing
Week 12	UNIT 3: Word Processor – Introduction to MS Word, Features, Word Processing Basics
Week 13	Word Interface – Title Bar, Menu Bar, Toolbars, Sidebar; Creating New Document
Week 14	Save, Save As, Opening & Closing Documents, Page Setup, Print Preview, PDF Save
Week 15	Editing Tools – Cut, Copy, Paste,

	Font, Color, Style, Size; Alignments, Undo/Redo
Week 16	Tables in MS Word – Create, Add/Delete Rows, Modify Rows & Columns
Week 17	Mail Merge, Find & Replace, Import/Export File; Practical Activities (Resume, Mail Merge, Drafting Emails, Browser Install Steps)

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