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| **Govt. College, Safidon (Jind)-126112** |
| **Session: 2025-26 (Odd Semester)** |
| **Lesson Plan B. Com-3rd Semester** |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Income Tax-I** |
|  |  |  |  |
| **Sr. No.** | **Months** |  | **Topic** |
| 1 | **August** |  | Introduction of income tax act  |
| 2 |  |  | Important definition and concepts of income tax  |
| 3 |  |  | Agriculture income & Tax Planning |
| 4 |  |  | Residence and their tax liability |
| 5 |  |  | Non taxable income  |
| 6 | **September** |  | Calculation of income from salary  |
| 7 |  |  | Allowances  |
| 8 |  |  | Perquisites  |
| 9 |  |  | Calculation of gratuity, pension and other retirement benefits  |
| 10 |  |  | Calculation of income from house property  |
| 11 |  |  | Calculation of income from business |
| 12 | **October** |  | Calculation of income from profession  |
| 13 |  |  | Calculation of Short term capital gain  |
| 14 |  |  | Calculation of long term capital gain  |
| 15 |  |  | Calculation of income from other sources  |
| 16 | **November/December** |  | Clubbing and aggregation of income |
| 17 |  |  | Set off and carry forward of losses |
| 18 |  |  | Test and Assignment  |
|  |  |  |  |
|  |  |  |  **Signature** |

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| **Govt. College, Safidon (Jind)-126112** |
| **Session: 2025-26 (Odd Semester)** |
| **Lesson Plan M.Com- 1st Sem** |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Financial Management**  |
|  |  |  |  |
| **Sr. No.** |  | **Months** | **Topic** |
| 1 |  | **August** | Introduction of FM and Finance Function  |
| 2 |  |  | Financial Planning  |
| 3 |  |  | Financial Forecasting  |
| 4 |  |  | Cost of Capital  |
| 5 |  |  | Method of Cost of Capital  |
| 6 |  |  | Capital Structure  |
| 7 |  | **September** | Theories of Capital Structure  |
| 8 |  |  | Dividend Decision  |
| 9 |  |  | Models of Dividend Decision  |
| 10 |  |  | Capital Budgeting  |
| 11 |  | **October** | Methods of Capital Budgeting  |
| 12 |  |  | Risk analysis in Capital Budgeting  |
| 13 |  |  | Working Capital Management  |
| 14 |  | **November/December** | Requirement of WC |
| 15 |  |  | Mgt of Cash |
| 16 |  |  | Receivable Mgt  |
| 17 |  |  | Test and Assignment  |

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| **Govt. College, Safidon (Jind)-126112** |
| **Session: 2025-26 (Odd Semester)** |
| **Lesson Plan M.Com- Ist Sem** |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Business Research Methods** |
|  |  |  |  |
| **Sr. No.** |  | **Months** | **Topic** |
| 1 |  | **August** | Business Research- Concept and Significance |
| 2 |  |  | Research Process |
| 3 |  |  | Research Problems |
| 4 |  |  | Research Design |
| 5 |  | **September** | Scaling |
| 6 |  |  | Attitude Measurement  |
| 7 |  |  | Secondary Data  |
| 8 |  |  | Sampling Concept  |
| 9 |  | **October** | Primary Data  |
| 10 |  |  | Processing of Data and Data analysis  |
| 11 |  |  | Hypothesis Testing  |
| 12 |  |  | Anova  |
| 13 |  | **November/December** | Chi- Square Test  |
| 14 |  |  | Report Writing  |
| 15 |  |  | Research Ethics  |
| 16 |  |  | Code of Ethics  |
| 17 |  |  | Test and Assignment  |

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| **Govt. College, Safidon (Jind)-126112** |
| **Session: 2025-26 (Odd Semester)** |
| **Lesson Plan M.Com- 3rd Sem** |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Investment Management**  |
|  |  |  |  |
| **Sr. No.** |  | **Months** | **Topic** |
| 1 |  | **August** | Investment Analysis  |
| 2 |  |  | Investment Avenues  |
| 3 |  |  | Risk  |
| 4 |  |  | Return  |
| 5 |  | **September** | Security Analysis  |
| 6 |  |  | Economic Analysis  |
| 7 |  |  | Industry Analysis  |
| 8 |  |  | Company Analysis  |
| 9 |  | **October** | Technical Analysis  |
| 10 |  |  | Market Hypothesis  |
| 11 |  |  | Behavioral Finance  |
| 12 |  |  | Portfolio Analysis  |
| 13 |  |  | Portfolio Performance  |
| 14 |  | **November/December** | Portfolio Performance Evaluation  |
| 15 |  |  | Financial Derivatives  |
| 16 |  |  | Types of Derivatives  |
| 17 |  |  | Test and Assignment  |

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| **Govt. College, Safidon (Jind)-126112** |
| **Session: 2025-26 (Odd Semester)** |
| **Lesson Plan B. Com-5th Semester** |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Cost Accounting**  |
|  |  |  |  |
| **Sr. No.** | **Months** |  | **Topic** |
| 1 | **August** |  | Cost Accounting(CA) Scope and Methods  |
| 2 |  |  | CA Techniques  |
| 3 |  |  | CA Installation System  |
| 4 |  |  | Cost Elements  |
| 5 |  |  | Cost Classification  |
| 6 | **September** |  | Material Cost Calculation  |
| 7 |  |  | Material Issue Pricing  |
| 8 |  |  | Labour Cost Calculation  |
| 9 |  |  | Labour Cost Reduction  |
| 10 |  |  | Unit Cost  |
| 11 | **October** |  | Batch Cost and Job Cost  |
| 12 |  |  | Process Costing  |
| 13 |  |  | Contract Costing  |
| 14 |  |  | Methods of Contract Costing  |
| 15 |  |  | Normal Profit Calculation Methods  |
| 16 | **November/December** |  | Cost Reduction  |
| 17 |  |  | Cost Control |
| 18 |  |  | Test and Assignment  |
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| **Govt. College, Safidon (Jind)-126112** |
| **Session: 2025-26 (Odd Semester)** |
| **Lesson Plan M. Com-3rd Semester** |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Service Marketing**  |
|  |  |  |  |
| **Sr. No.** | **Months** |  | **Topic** |
| 1 | **August** |  | Introduction to Services  |
| 2 |  |  | Consumer Behaviour  |
| 3 |  |  | Customer Expectation of Services  |
| 4 |  |  | Customer Perception of Services |
| 5 | **September** |  | Service Mkt Mix  |
| 6 |  |  | Service Quality |
| 7 |  |  | Relationship Mkt  |
| 8 |  |  | Mkt Segmentation/ Targeting/ Positioning  |
| 9 |  |  | Service Development  |
| 10 |  |  | Service Recovery  |
| 11 | **October** |  | Physical Evidence of Service  |
| 12 |  |  | Communication and Promotion of Service  |
| 13 |  |  | Pricing  |
| 14 |  |  | Distribution of Service  |
| 15 | **November/December** |  | Service Delivery  |
| 16 |  |  | Managing Customers Role  |
| 17 |  |  | Consumer Protection and Ethics  |
| 18 |  |  | Test and Assignment  |
|  |  |  |  |