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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 |
|  |  |  |  |