

Govt. College, Safidon (Jind)-126112

Session: 2026-27 (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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Session: 2026-27 (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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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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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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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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Lesson Plan

M. Com-3rd Semester

Name of the Teacher: Dr. Parveen Kumar

Subject: Rural and Advertising Marketing

Sr. No.	Months	Topic
1	August	Introduction to Rural Markets
2		Difference Between Rural and Non- Rural Markets
3		Understanding rural consumers
4		Socio-economic profile
5	September	Marketing Mix for Rural Markets
6		Product development for Rural Markets
7		Pricing strategies and methods
8		Promotion for Rural Markets
9		Role of opinion leaders in Rural Markets
10		Marketing channels for Rural Markets
11	October	Consumers behaviors for Rural Markets
12		Source of information
13		Purchase decisions
14		Marketing of consumers durables and non-durable product
15	November/December	Agricultural marketing
16		Pricing methods of agricultural product
17		Institutional framework for agricultural marketing
18		Marketing committee and boards for agricultural product

