

# Govt. College, Safidon (Jind)-126112

Session: 2026-27 (Odd Semester)

## Lesson Plan B. Com first Semester

Name of the Teacher: Bhavna Grover      Subject Principles and practices of Management

| Sr. No. |  | Month     | Topic                                                                                                                                                        |
|---------|--|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       |  | August    | Characteristics , significance and functions of management                                                                                                   |
| 2       |  |           | Management as Science ,art and profession ,approaches to management,                                                                                         |
| 3       |  | September | Meaning ,importance and Process of Planning , types of plans<br>Meaning , Principles and benefits of Organising ,meaning and types of organization structure |
| 4       |  |           | Meaning ,advantages and barriers of delegation of authority<br>Decentralisation and centralization                                                           |
| 5       |  | October   | Importance, scope and modes of Staffing                                                                                                                      |
| 6       |  |           | Principles and Elements of Directing<br>Meaning ,significance and approaches of motivation                                                                   |
| 7       |  | November  | Meaning ,significance and functions of Leadership                                                                                                            |
| 8       |  |           | Approaches and styles of Leadership                                                                                                                          |
| 9       |  |           | Characterstics and and process of controlling                                                                                                                |
| 10      |  | December  | Controlling techqniques , Coordination                                                                                                                       |
| 11      |  |           | Assignment and test as per schedule                                                                                                                          |
| 12      |  |           |                                                                                                                                                              |
| 13      |  |           |                                                                                                                                                              |
| 14      |  |           |                                                                                                                                                              |
| 15      |  |           |                                                                                                                                                              |
| 16      |  |           |                                                                                                                                                              |
| 17      |  |           |                                                                                                                                                              |
| 18      |  |           |                                                                                                                                                              |

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# Govt. College, Safidon (Jind)-126112

Session: 2026-27 (Odd Semester)

## Lesson Plan B. Com 1<sup>st</sup> Semester

Name of the Teacher: Bhavna Grover

Subject: Financial Accounting

| Sr. No. |  | Month     | Topic                                              |
|---------|--|-----------|----------------------------------------------------|
| 1       |  | August    | Financial accounting: Concept, Objective and Scope |
| 2       |  |           | Accounting as an Information System                |
| 3       |  |           | Accounting principles and conventions              |
| 4       |  | September | Double Entry System                                |
| 5       |  |           | Accounting Standards in India                      |
| 6       |  |           | Journal                                            |
| 7       |  |           | Ledger and Trial Balance ,Capital and Revenue      |
| 8       |  |           | Provision and Reserves                             |
| 9       |  | October   | Final Accounts with Adjustment                     |
| 10      |  |           | Accounting for Non Profit Organisation             |
| 11      |  | November  | Consignment accounts                               |
| 12      |  |           | Branch Accounts                                    |
| 13      |  | December  | Hire Purchase and installment system               |
| 14      |  |           | Assignments and test as per schedule               |

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# Govt. College, Safidon (Jind)-126112

Session: 2026-27 (Odd Semester)

## Lesson Plan M. Com 3<sup>rd</sup> Semester

Name of the Teacher: Bhavna Grover

Subject: Consumer Behaviour

| Sr. No. |  | Month     | Topic                                                                                                       |
|---------|--|-----------|-------------------------------------------------------------------------------------------------------------|
| 1       |  | August    | Concept, type, theory and application of consumer behavior                                                  |
| 2       |  |           | Consumer buying roles, types of Indian consumer, changing roles of Indian consumer, consumer buying process |
| 3       |  | September | Extensive, limited and routine problem solving behavior                                                     |
| 4       |  |           | Internal determinants of consumer behavior                                                                  |
| 5       |  | October   | External determinants of consumer behavior                                                                  |
| 6       |  |           | Opinion leadership                                                                                          |
| 7       |  | November  | Economic man, passive man, cognitive man, emotional man                                                     |
| 8       |  |           | Models of buyer behavior, diffusion of innovation and adaptation process                                    |
| 9       |  | December  | Consumer research                                                                                           |
| 10      |  |           | Assignments and test as per schedule                                                                        |

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# Govt. College, Safidon (Jind)-126112

Session: 2026-27 (Odd Semester)

## Lesson Plan B. Com 3rd Semester

Name of the Teacher: Bhavna Grover

Subject: Corporate Accounting

| Sr. No. |  | Month     | Topic                                                   |
|---------|--|-----------|---------------------------------------------------------|
| 1       |  | August    | Issue of Shares                                         |
| 2       |  |           | Demat and transfer of shares                            |
| 3       |  | September | Redemption of Preference Shares                         |
| 4       |  |           | Profit prior to Incorporation                           |
| 5       |  | October   | Underwriting of shares                                  |
| 6       |  |           | Amalgamation of Companies                               |
| 7       |  | November  | Internal Reconstruction                                 |
| 8       |  |           | Overview of income disclosure and computation standards |
| 9       |  | December  | Final Accounts of Companies                             |
| 10      |  |           | Assignments and test as per schedule                    |
| 11      |  |           |                                                         |

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# Govt. College, Safidon (Jind)-126112

Session: 2026-27 (Odd Semester)

## Lesson Plan Mcom 1st Semester

Name of the Teacher: Bhavna Grover

Subject: Strategic management

| Sr. No. |  | Month     | Topic                                                                                     |
|---------|--|-----------|-------------------------------------------------------------------------------------------|
| 1       |  | August    | Concept, characteristics, importance and level of strategy                                |
| 2       |  | September | Strategic management process                                                              |
| 3       |  |           | Strategic vision, mission and setting objectives                                          |
| 4       |  |           | Environmental appraisal                                                                   |
| 5       |  |           | Organisational/Internal Analysis                                                          |
| 6       |  | October   | Strategy alternatives                                                                     |
| 7       |  |           | Strategy choice                                                                           |
| 8       |  |           | Strategy implementation Part-I (Behavioural implementation)                               |
| 9       |  | November  | Strategy implementation Part-II (Structures)                                              |
| 10      |  |           | Strategy evaluation and control                                                           |
| 11      |  | December  | E-commerce and strategy – Including strategic management for new Entrepreneurial Ventures |
| 18      |  |           | Assignments and test as per schedule                                                      |

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# Govt. College, Safidon (Jind)-126112

Session: 2026-27 (Odd Semester)

## Lesson Plan B.A 1st Semester (MDC)

Name of the Teacher: Bhavna Grover

Subject: Business Organisation

| Sr. No. |  | Month     | Topic                                                                           |
|---------|--|-----------|---------------------------------------------------------------------------------|
| 1       |  | August    | Meaning, function, roles and competencies of management                         |
| 2       |  |           | Coordination , theories to management ,Indian Ethos to management               |
| 3       |  | September | Organising , Decision making environment                                        |
| 4       |  |           | Planning and strategy                                                           |
| 5       |  |           | Business Environment , Industry structure and business level strategic planning |
| 6       |  |           | Delegation of authority                                                         |
| 7       |  | October   | Decentralisation                                                                |
| 8       |  |           | Organisational structure                                                        |
| 9       |  |           | Formal and informal organization                                                |
| 10      |  |           | Departmentalisation                                                             |
| 11      |  | November  | Motivation                                                                      |
| 12      |  |           | Leadership                                                                      |
| 13      |  | December  | Controlling                                                                     |
| 14      |  |           | Techniques of controlling                                                       |
| 15      |  |           | Assignments and test as per schedule                                            |
| 16      |  |           |                                                                                 |

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# Govt. College, Safidon (Jind)-126112

Session: 2026-27 (Odd Semester)

## Lesson Plan M. Com 3rd Semester

Name of the Teacher: Bhavna Grover      Subject: Financial Analysis and Reporting

| Sr. No. |  | Month     | Topic                                                                                                  |
|---------|--|-----------|--------------------------------------------------------------------------------------------------------|
| 1       |  | August    | Purpose, users and Conceptual framework of financial reporting                                         |
| 2       |  |           | Structure and general purpose of financial statement according to Ind-AS (Indian Accounting Standards) |
| 3       |  | September | Components of Financial statements                                                                     |
| 4       |  |           | Analysis and interpretation of Financial statements                                                    |
| 5       |  |           | Concept, different ratios and fair value measurement of Inter-firm comparison                          |
| 6       |  | October   | Accounting standards and international financial reporting standards (IFRS)                            |
| 7       |  |           | GAAP, IND-AS 101, IND-AS 102, IND-AS 103, IND-AS 110                                                   |
| 8       |  | November  | Contemporary issue in financial reporting and analysis                                                 |
| 9       |  |           | Accounting for E-commerce                                                                              |
| 10      |  |           | Value added statement (VAS), and EBITDA                                                                |
| 11      |  | December  | Interim reporting                                                                                      |
| 12      |  |           | Assignments and test as per schedule                                                                   |

Signature

