

| <b>Government College Mohna Faridabad</b>                      |                                                                                |                                                                                                                        |                                                                                               |                                                                      |
|----------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| <b>Lesson plan session 2026-27 odd semester</b>                |                                                                                |                                                                                                                        |                                                                                               |                                                                      |
| <b>Department of Commerce - Ms. Aarti</b>                      |                                                                                |                                                                                                                        |                                                                                               |                                                                      |
|                                                                | <b>August</b>                                                                  | <b>September</b>                                                                                                       | <b>October</b>                                                                                | <b>November</b>                                                      |
| <b>Financial Accounting (B.Com 1st Sem.) -DSC</b>              | Meaning and nature of accounting, Basic accounting term, accounting principles | Double entry system, recording of accounting transactions, trial balance, capital and revenue, provisions and reserves | Depreciation, error and their rectification, final accounts , final accounts with adjustments | Computerized accounting system, accounts for non profit organization |
| <b>Business law ( B.Com 3rd sem.) DSC</b>                      | Indian contract Act- Contract meaning and kinds, offer, acceptance             | Consideration, Contractual capacity, free consent, legality of objects, contract of bailment                           | Consumer protection act, contract of Agency, sales of goods act                               | sales of goods act, contract of guarantee, FEMA                      |
| <b>Corporate Accounting (B.Com 3rd sem.) DSC</b>               | Issue of shares                                                                | Issue of debentures, valuation of shares, Profit or loss Prior to incorporation                                        | Final accounts of company, Accounts of holding company                                        | Redemption of debentures, Underwriting                               |
| <b>Accounting for managerial decision (B.Com 5th sem.) DSC</b> | Nature and scope of management accounting, analysis of financial statements    | cash flow statement, managerial costing and break even analysis                                                        | standard costing, management reporting system                                                 | Accounting for price level change                                    |
| <b>Entrepreneurship Development (B.Com 5th sem.) DSC</b>       | Entrepreneurship an introduction                                               | Classification of entrepreneurship - Women entrepreneurship, corporate entrepreneurship, family business etc           | MSME and Entrepreneurship development                                                         | Business plan - Processes, location, layout, project report          |
| <b>Business Communication (B. Com 1st sem. )-SEC</b>           | Basics of communication, effective communication, Types                        | Barrier, reading skills, listening skills,                                                                             | note making, persuasive speaking,body language                                                | Gesture, E-mail, Business letter writing                             |