

Department of Commerce, Govt. College, Baund Kalan (Ch. Dadri)
Lesson Plan for Odd Semester 2025-26

Name of Assistant Professor: Ms. Suman Rani
Class & Semester: B. Com 1st semester
Subject: Financial Accounting

Sr. No.	Month	Week	Topics
1	August, 2025	1st	Financial Accounting: Concept, Objective & Scope, Book Keeping & Accounting
		2nd	Accounting Principles: Concept & Conventions, Accounting Cycle & Accounting Equation, Journal, Ledger & Trial Balance,
		3rd	Banking transactions & Bank Reconciliation Statement
		4th	Rectification of Errors
2	September, 2025	1st	Capital & Revenue Expenditure and income
		2nd	Depreciation Provisions & Reserves
		3rd	Depreciation Provisions & Reserves
		4th	Final Accounts
3	October, 2025	1st	Final Accounts
		2nd	Accounts of Non-Profit Organisations
		3rd	Accounts of Non-Profit Organisations
		4th	Consignment Accounts
4	November, 2025	1st	Consignment Accounts
		2nd	Accounts of Joint Ventures
		3rd	Accounts of Joint Ventures
		4th	Revision & Test

Suman
15/07/25
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Assistant Professor, Commerce,
Govt. College, Baund Kalan (Charkhi Dadri)



Department of Commerce, Govt. College, Baund Kalan (Ch. Dadri)
Lesson Plan for Odd Semester 2025-26

Name of Assistant Professor: Ms. Suman Rani
 Class & Semester: B. Com 3rd semester
 Subject: Corporate Accounting

Sr. No.	Month	Week	Topics
1	August, 2025	1st	Issue of Share: Concept, Type, Process, Procedure, Transfer of Share
		2nd	Issue of Share: DMAT, Bonus Share, Sweat Equity shares, Right Shares
		3rd	Issue of Shares: Buy back of shares; Dividend on Shares
		4th	Redemption of Preference Shares
2	September, 2025	1st	Profit Prior to Incorporation: Concept, Procedure of ascertaining Profit prior to incorporation
		2nd	Profit Prior to Incorporation: Basis of Allocation of Expenses and incomes
		3rd	Underwriting of Shares: Concept, Features, Benefits, Parties
		4th	Underwriting of Shares: Types and Accounting treatment
3	October, 2025	1st	Amalgamation of Companies
		2nd	Amalgamation of Companies
		3rd	Internal Reconstruction
		4th	Internal Reconstruction
4	November, 2025	1st	Final Accounts of Companies
		2nd	Final Accounts of Companies
		3rd	Overviews of Income Disclosure and Computation standards (IDCS)
		4th	Revision and Test

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Lesson Plan for Odd Semester 2025-26

Name of Assistant Professor: Ms. Suman Rani

Class & Semester: B. Com 5th semester

Subject: Management Accounting

Sr. No.	Month	Week	Topics
1	August, 2025	1st	Introduction to Management Accounting
		2nd	Introduction to Management Accounting
		3rd	Contemporary Issues in Management Accounting
		4th	Contemporary Issues in Management Accounting
2	September, 2025	1st	Contemporary Issues in Management Accounting
		2nd	CVP Analysis
		3rd	CVP Analysis
		4th	Standard costing
3	October, 2025	1st	Standard costing
		2nd	Transfer Pricing
		3rd	Transfer Pricing
		4th	Responsibility Accounting
4	November, 2025	1st	Total Quality Management
		2nd	Total Quality Management
		3rd	Revision & Test
		4th	Revision & Test


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Name of Assistant Professor: Ms. Suman Rani

Class & Semester: B. Com 5th semester

Subject: Cost Accounting

Sr. No.	Month	Week	Topics
1	August, 2025	1st	Cost Accounting Introduction
		2nd	Cost & Profit Centres
		3rd	Material Cost Control
		4th	Material Cost Control
2	September, 2025	1st	Methods of Valuation of Issued Material
		2nd	Methods of Valuation of Issued Material
		3rd	Labour Cost Control
		4th	Labour Cost Control
3	October, 2025	1st	Systems of Wage Payments
		2nd	Systems of Wage Payments
		3rd	Incentive Wage Plans
		4th	Overheads: Types, Collection & Classification
4	November, 2025	1st	Allocation & Apportionment & Absorption of Overheads
		2nd	Allocation & Apportionment & Absorption of Overheads
		3rd	Revision & Test
		4th	Revision & Test

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