

Lesson Plan

Academic Calender- Even Sem 2025-26	
Teaching-I	14.07.2025 to 18.10.2025
Vacations(Diwali)	19.10.2025 to 26.10.2025
Teaching-II	27.10.2025 to 21.11.2025
End Semester Examinations (Major Test)	22.11.2025to20.12.2025
Winter Vacations	21.12.2025 to 31.12.2025

Name of Teacher: JYOTI BENIWAL		Class: B.Com. I Sem	Session: 2025-26
Subject: Commerce		Nomenclature of Paper: Basic Accounting	Paper Code: C24BCM102T
Week	Jul 25/Duration	Topic- Unit-I	
1	14 Jul-19 Jul	Accounting – Meaning, objective & scope, function and limitations of accounting, distinguish between book-keeping, accounting and accountancy. GAAP: Accounting concept and conventions, double entry system.	
2	21 Jul-26 Jul	distinguish between book-keeping, accounting and accountancy. GAAP: Accounting concept and conventions, double entry system.	
3	28 Jul-31 Jul	GAAP: Accounting concept and conventions, double entry system.	
Week	Aug 25/Duration	Topic- Unit-II	
1	01 Aug -02 Aug	Accounting Cycle- Meaning and process	
2	04 Aug -09 Aug	Journal: Meaning, features and Performa, Analyzing and journalizing of business transactions, Opening and Closing Entries.	
3	11 Aug -16 Aug	Ledger: Meaning and features, Ledger Posting and Balancing of Accounts.	
4	18 Aug - 23 Aug	Subsidiary books: meaning, objectives and types.	
5	25 Aug - 30 Aug	Preparation of Cash book. Meaning, objectives and preparation of Trial Balance.	
Week	Sep 25/Duration	Topic- Unit-III	
1	01 Sep - 06 Sep	Depreciation-Concept, Features	
2	08 Sep - 13 Sep	Methods of charging depreciation;	
3	15 Sep – 20 Sep	Numerical problems on Straight Line Method &Written Down Value Method,	
4	22 Sep – 27 Sep	Provisions, and Reserves; types of reserves	
5	29 Sep – 30 Sep	Accounting Errors: Types and accounting treatment of one-sided and two-sided errors.	
Week	Oct 25/Duration	Topic- UNIT-IV	
1	01 Oct -04 Oct	Final Accounts- Meaning of Final accounts;	
2	06 Oct – 11 Oct	trading account, profit, and loss account, balance sheet.	
3	13 Oct -18 Oct	trading account, profit, and loss account, balance sheet.	
4	27 Oct – 31 Oct	Final accounts with main adjustments	
Week	Nov 25/Duration		
1.	03 Nov – 8 Nov	Final accounts with main adjustments	
2.	10 Nov-15 Nov	Accounts of Non-Profit Organizations: An Overview.	
3	17 Nov – 21 Nov	Accounts of Non-Profit Organizations: An Overview.	

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Name of Teacher: JYOTI BENIWAL		Class: B.Com. I Sem	Session: 2025-26
Subject: Commerce		Nomenclature of Paper: Organizational Behaviour	Paper Code: C24MIC103T (ii)
Week	Jul 25/Duration	Topic- Unit-I	
1	14 Jul-19 Jul	Organizational Behaviour: concepts, determinants	
2	21 Jul-26 Jul	challenges and opportunities of OB	
3	28 Jul-31 Jul	contributing disciplines to the OB	
Week	Aug 25/Duration		
1	01 Aug -02 Aug		
2	04 Aug -09 Aug	Organizational culture and climate	
3	11 Aug -16 Aug	Factors affecting OB; Understanding and managing individual behaviour	
4	18 Aug - 23 Aug	Personality and its traits,	
5	25 Aug - 30 Aug	Perception and its process	
Week	Sep 25/Duration		
1	01 Sep -06 Sep	Perception and its process	
2	08 Sep - 13 Sep	Perception and its process	
3	15 Sep – 20 Sep	Attitudes and its components	
4	22 Sep – 27 Sep	learning and learning theories.	
5	29 Sep – 30 Sep	learning and learning theories.	
Week	Oct 25/Duration	Topic- UNIT-II	
1	01 Oct -04 Oct	Understanding and managing group behaviour:	
2	06 Oct – 11 Oct	Interpersonal and group dynamics	
3	13 Oct -18 Oct	Transactional Analysis; Applications of Emotional Intelligence in organizations;	
4	27 Oct – 31 Oct	Transactional Analysis; Applications of Emotional Intelligence in organizations;	
Week	Nov 25/Duration		
1.	03 Nov – 8 Nov	Organizational Change,	
2.	10 Nov-15 Nov	Conflict Management meaning, Types, techniques.	
3	17 Nov – 21 Nov	and Modes of handling conflicts	

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Name of Teacher: JYOTI BENIWAL		Class: B.Com. V Sem	Session: 2025-26
Subject: Commerce		Nomenclature of Paper: FINANCIAL MANAGEMENT	Paper Code: BCOM 502
Week	Jul 25/Duration	Topic- Unit-I	
1	14 Jul-19 Jul	Financial Management: Goals, functions and decisions	
2	21 Jul-26 Jul	Time preference for money, Organization of Finance Functions. Financial goal: profit maximization vs. wealth maximization	
3	28 Jul-31 Jul	Agency problems: Managers vs. shareholder's goals. Time value of money.	
Week	Aug 25/Duration	Topic- Unit-II	
1	01 Aug -02 Aug	Capital Budgeting decisions –Introduction, Nature	
2	04 Aug -09 Aug	and types of investment decisions	
3	11 Aug -16 Aug	methods: Pay-back period method,	
4	18 Aug - 23 Aug	Net present value method, Internal rate of return method, profitability index method,	
5	25 Aug - 30 Aug	NPV vs. PI, Measures of operating and financial leverage	
Week	Sep 25/Duration	Topic- Unit-III	
1	01 Sep -06 Sep	Management of working capital: Concept of working capital,	
2	08 Sep - 13 Sep	Determinants of working capital.	
3	15 Sep – 20 Sep	Cash Management,	
4	22 Sep – 27 Sep	Receivables Management: credit policy nature and goals.	
5	29 Sep – 30 Sep	Inventory Management: nature, need and objectives.	
Week	Oct 25/Duration		
1	01 Oct -04 Oct	Cost of capital of different sources of finance, determining the components of cost of capital, the weighted average cost of capital.	
		Topic- Unit-IV	
2	06 Oct – 11 Oct	Capital Structure Planning and Policy,	
3	13 Oct -18 Oct	Capital structure theories	
4	27 Oct – 31 Oct	and its determinants	
Week	Nov 25/Duration		
1.	03 Nov – 8 Nov	Dividend Policies Models: Relevance and Irrelevance Models	
2.	10 Nov-15 Nov	Dividend Policies Models: Relevance and Irrelevance Models	
3	17 Nov – 21 Nov	Issues in Dividend Policies.	

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Name of Teacher: JYOTI BENIWAL		Class: B.Com. V Sem	Session: 2025-26
Subject: Commerce		Nomenclature of Paper: HUMAN RESOURCE MANAGEMENT	Paper Code: BCOM 506(iii)
Week	Jul 25/Duration	Topic- Unit-I	
1	14 Jul-19 Jul	Human Resource Management: Meaning, Concept and Importance of HRM,	
2	21 Jul-26 Jul	Evolution of HRM, Functions, Role and responsibilities of HR Manager.	
3	28 Jul-31 Jul	Emerging Challenges of Human Resource Management.	
Week	Aug25/Duration	Topic- Unit-II	
1	01 Aug -02 Aug	Human resource planning: objectives and importance of HRP,	
2	04 Aug -09 Aug	Job Analysis: Process of Job analysis.,	
3	11 Aug -16 Aug	Recruitment	
4	18 Aug - 23 Aug	Selection; Orientation and Socialization;	
5	25 Aug - 30 Aug	Human resource retention strategies. HR Outsourcing: Opportunities in India	
Week	Sep 25/Duration	Topic- Unit-III	
1	01 Sep - 06 Sep	Human Resource Training and Development: Training Process.	
2	08 Sep - 13 Sep	Methods of Manpower Training,	
3	15 Sep – 20 Sep	Difference between Training and Development.	
4	22 Sep – 27 Sep	Potential and Performance Appraisal: Process, need, methods and importance.	
5	29 Sep – 30 Sep	Career Planning and Development	
Week	Oct 25/Duration	Topic- UNIT-IV	
1	01 Oct -04 Oct	Compensation Management for Human Resources: Concept of Wages and Salaries	
2	06 Oct – 11 Oct	Factors affecting development of a sound compensation system,	
3	13 Oct -18 Oct	Types of wage rate systems	
4	27 Oct – 31 Oct	Types of wage rate systems	
Week	Nov 25/Duration		
1.	03 Nov – 8 Nov	Group incentive plans: meaning and categories.	
2.	10 Nov-15 Nov	Employee Health,	
3	17 Nov – 21 Nov	Safety and Welfare	

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Name of Teacher: JYOTI BENIWAL		Class: B.A 1 st Sem (SEC)	Session: 2025-26
Subject: Commerce		Nomenclature of Paper: Modern Advertising Tools	Paper Code: C24SEC102T/ C24SEC102P
Week	Jul 25/Duration	Topic- Unit-I	
1	14 Jul-19 Jul	Introduction to Modern Advertising : Meaning, Scope, Regulation, History and Ethics;	
2	21 Jul-26 Jul	Types of advertising: Traditional vs Digital advertising, Print, broadcast, outdoor and digital media	
3	28 Jul-31 Jul	Role of advertising in Business and Society.	
Week	Aug 25/Duration		
1	01 Aug -02 Aug	Advertising Theories and Models: AIDA model, DAGMAR	
2	04 Aug -09 Aug	(P) ethical analysis: in campaign, including truthfulness and advertising to vulnerable population	
3	11 Aug -16 Aug	(P)Measure KPI and ROI using Google analytics	
4	18 Aug - 23 Aug	(P)Content creation, copywriting, write effective ad copy focusing on compelling headlines	
5	25 Aug - 30 Aug	(P)Create engaging content using canva and creative adobe suite	
Week	Sep 25/Duration	Topic- Unit-II	
1	01 Sep - 06 Sep	Digital advertising tools and platforms: Search Engine Advertising (SEA); Google Ads, Keyword Research and Selection,	
2	08 Sep - 13 Sep	Pay per Click(PPC) Campaigns,	
3	15 Sep – 20 Sep	Social media advertising: Facebook, Instagram, twitter, linkedin Ads,	
4	22 Sep – 27 Sep	Targeting (T&P)	
5	29 Sep – 30 Sep	Segmentation (T&P)	
Week	Oct 25/Duration		
1	01 Oct -04 Oct	Creative design and content development: advertising design, Principles: Visual Hierarchy,	
2	06 Oct – 11 Oct	Typography, color theory, Brand and brand identity,	
3	13 Oct -18 Oct	adobe Creative suite (photoshop, Canva, pikto)	
4	27 Oct – 31 Oct	(P) Ad exchange selection, bidding strategy	
Week	Nov 25/Duration		
1.	03 Nov – 8 Nov	(P) ad copy, Visual Design: designing an ad using of digital platforms. Canva or adobe creative suite	
2.	10 Nov-15 Nov	(P) (P) ad copy, Visual Design: designing an ad using of digital platforms. Canva or adobe creative suite	
3	17 Nov – 21 Nov	(P) Platform selection;	