

Government College, Mangali
Session 2026-2027
Lesson Plan

Academic Calender- Even Sem 2026-27	
Teaching-I	
Vacations (Diwali)	15.07.2026 to 31.10.2026
Teaching-II	01.11.2026 to 10.11.2026
End Semester Examinations (Major Test)	11.11.2026 to 04.12.2026
Winter Vacations	07.12.2026 onwards
	25.12.2026 to 5.01.2027

Name of Teacher: JYOTI BENIWAL		Class: B.Com. I Sem	Session: 2026-27
Subject: Commerce		Nomenclature of Paper: Basic Accounting	Paper Code: C24BCM102T
Week	Duration	Topic- Unit-I	
1	8 Jul-11 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	13 Jul-18 Jul	distinguish between book-keeping, accounting and accountancy. GAAP: Accounting concept and conventions, double entry system.	
3	20 Jul-25 Jul	GAAP: Accounting concept and conventions, double entry system.	
		Topic- Unit-II	
4	27 Jul -01 Aug	Accounting Cycle- Meaning and process	
5	03 Aug -08 Aug	Journal: Meaning, features and Performa, Analyzing and journalizing of business transactions. Opening and Closing Entries.	
6	10 Aug -15 Aug	Ledger: Meaning and features, Ledger Posting and Balancing of Accounts.	
7	17 Aug - 22 Aug	Subsidiary books: meaning, objectives and types.	
8	24 Aug - 29 Aug	Preparation of Cash book. Meaning, objectives and preparation of Trial Balance.	
		Topic- Unit-III	
9	31 Aug - 05 Sep	Depreciation-Concept, Features	
10	07 Sep - 12 Sep	Methods of charging depreciation;	
11	14 Sep – 19 Sep	Numerical problems on Straight Line Method & Written Down Value Method.	
12	21 Sep – 26 Sep	Provisions, and Reserves; types of reserves	
	28 Sep – 03 Oct	Accounting Errors: Types and accounting treatment of one-sided and two-sided errors.	
		Topic- UNIT-IV	
13	05 Oct -10 Oct	Final Accounts- Meaning of Final accounts;	
14	12 Oct – 17 Oct	Final Accounts- Meaning of Final accounts;	
15	19 Oct -24 Oct	trading account, profit, and loss account, balance sheet.	
16	26 Oct – 31 Oct	Final accounts with main adjustments	
17	11 Nov – 14 Nov	Final accounts with main adjustments	
18	16 Nov-21 Nov	Final accounts with main adjustments	
19	23 Nov-28 Nov	Accounts of Non-Profit Organizations: An Overview.	
20	30 Nov-4 Dec	Accounts of Non-Profit Organizations: An Overview.	

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Winter Vacations	25.12.2026 to 5.01.2027

Name of Teacher: JYOTI BENIWAL		Class: B.Com. III Sem	Session: 2026-27
Subject: Commerce		Nomenclature of Paper: Business Law	Paper Code: C24BCM303T/P
Week	Duration	Topic- Unit-I	
1	8 Jul-11 Jul	Indian Contract Act: Meaning and essentials of a valid contract; offer and acceptance; consideration; capacity to contract; consent and free consent; consideration: void agreements; quasi contract; performance of contracts; different mode of discharge of contract; remedies for breach of contract	
2	13 Jul-18 Jul		
3	20 Jul-25 Jul		
		Topic- Unit-II	
4	27 Jul -01 Aug	Sale of Goods Act- Definition and essential of a contract of sale, conditions and warrantees. transfer of property; performance of contract of sale; right of unpaid sailor remedies for breach of contract	
5	03Aug -08 Aug		
6	10 Aug -15 Aug		
7	17 Aug - 22 Aug		
8	24Aug - 29Aug	Topic- Unit-III	
9	31 Aug - 05 Sep	Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments	
10	07 Sep - 12 Sep		
11	14 Sep – 19 Sep		
12	21 Sep – 26 Sep		
13	28 Sep – 03 Oct	Topic- UNIT-IV	
14	05 Oct -10 Oct	Information Technology Act- Meaning and scope of Information Technology digital signature; electronic governance; regulation of certifying authority;. digital signature certificates; duties of subscribers; penalties adjudication	
15	12 Oct – 17 Oct		
16	19 Oct -24 Oct		
17	26 Oct – 31 Oct		
18	11 Nov – 14 Nov		
19	16 Nov-21 Nov		
20	23 Nov	Offences	

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1	8 Jul-11 Jul	Indian Contract Act: Meaning and essentials of a valid contract; offer and acceptance;	
2	13 Jul-18 Jul	consideration; capacity to contract; consent and free consent; consideration; void agreements; quasi contract; performance of contracts; different mode of discharge of contract; remedies for breach of contract	
3	20 Jul-25 Jul	Contracts of Indemnity and Guarantee; bailment and pledge; contract of agency.	
		Topic- Unit-II	
4	27 Jul -01 Aug	Sale of Goods Act- Definition and essential of a contract of sale,	
5	03 Aug -08 Aug	conditions and warranties.	
6	10 Aug -15 Aug	transfer of property; performance of contract of sale;	
7	17 Aug - 22 Aug	right of unpaid seller	
8	24 Aug - 29 Aug	remedies for breach of contract	
		Topic- Unit-III	
9	31 Aug - 05 Sep	Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments:	
10	07 Sep - 12 Sep	types of negotiable instrument;	
11	14 Sep – 19 Sep	holder and holder in due course;	
12	21 Sep – 26 Sep	negotiation of negotiable instruments; dishonour of negotiable instruments	
13	28 Sep – 03 Oct	negotiation of negotiable instruments; dishonour of negotiable instruments	
		Topic- UNIT-IV	
14	05 Oct -10 Oct	Information Technology Act- Meaning and scope of Information Technology	
15	12 Oct – 17 Oct	digital signature; electronic governance;	
16	19 Oct -24 Oct	regulation of certifying authority;.	
17	26 Oct – 31 Oct	digital signature certificates; duties of subscribers;	
18	11 Nov – 14 Nov	penalties adjudication	
19	16 Nov-21 Nov	Offences	
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