

Lesson Plan 2025–26

Department of Commerce

Course: Financial Accounting (DSC) IST SEM

Week	Topic	Details
1	Theoretical Framework of Accounting	Accounting as an information system, users, characteristics, branches, cash vs. accrual.
2	Accounting Principles & Standards	GAAP, Accounting Standards (Ind AS), process of formulation.
3	Accounting Process	Recording transactions, trial balance, adjustments, capital vs. revenue.
4	Financial Statements	Trial Balance, P&L, Balance Sheet, rectification of errors.
5	Business Income & Revenue Recognition	Measurement, principles of revenue and expense recognition.
6	Consignment Accounts	Accounting, valuation of unsold stock, conversion to branch.
7	Depreciation Accounting	Concept, factors, methods (SLM, DBM), disposal.
8	Practical Problems & Case Studies	Application via problems and examples.
9	Financial Statements	Adjustments
10	Financial Statements	Adjustments.
11	Advanced Practical Sessions	Problem-solving on statements and consignment.
12	Advanced Practical Sessions	Problem-solving on statements and consignment.
–	Diwali Break	No classes.
13	Integration of Concepts	Theory to practice (e.g. GST impact).
14	Mock Tests & Assignments	Evaluative exercises.
15	Final Revision	High-weightage topics and strategies.
16	Final Revision	High-weightage topics and strategies.

Lesson Plan 2025–26

Department of Commerce

Course: Business Laws (DSC) IST SEM

Week	Topic	Details
1	Indian Contract Act, 1872	Essentials of valid contracts (offer, acceptance, consideration).
2	Void Agreements	Agreements without consideration,
3	Quasi-Contracts	Types of quasi-contracts
4	Discharge of Contracts	Modes of discharge of Contracts
5	Performance of Contracts	Actual Performance, attempted performance
6	Breach of Contract & Remedies	Different remedies available in Contract act 1872
7	Breach of Contract & Remedies	Damages, injunction, quantum meruit.
8	Sale of Goods Act, 1930	Sale and agreement to sell
9	Sale of Goods Act, 1930	Transfer of ownership.
10	Sale of Goods Act, 1930	Conditions vs. warranties,
11	Special Contracts	Indemnity, guarantee,
–	Special Contracts	Indemnity, guarantee,
12	Special Contracts	bailment,
13	Special Contracts	Agency.
14	Sale of Goods Act, 1930	Conditions vs. warranties,
15	Final Revision	High-weightage topics and strategies.
16	Final Revision	High-weightage topics and strategies.

Lesson Plan 2025–26

Department of Commerce

Course: Business Management (DSC) IST SEM

Week	Topic	Details
1	Introduction to Management	Nature, scope, definitions, levels, process, significance.
2	Evolution of Management Thought – Part I	Classical theory: Scientific Management (Taylor), Administrative Theory (Fayol).
3	Evolution of Management Thought – Part II	Neo-classical approach: Hawthorne Experiments; Systems and Contingency approaches.
4	Planning – Part I	Concept, process, nature, steps in planning, significance.
5	Planning – Part II	Types of plans; Decision making: concept, process, types.
6	Management by Objectives (MBO)	Concept, features, process, benefits, limitations.
7	Organizing – Part I	Concept, nature, process, significance, types of organization structure.
8	Organizing – Part II	Committees, span of control, authority & responsibility, delegation, decentralization, departmentation.
9	Direction – Part I	Concept, elements, features, importance, limitations.
10	Supervision & Motivation	Styles of supervision; Motivation theories and techniques.
11	Leadership	Leadership styles, qualities, functions.
12	Communication & Coordination	Communication process, barriers, types; Coordination concept, features, importance, limitations.
13	Introduction to Control	Concept, features, importance, limitations of control.
14	Control Process	Steps in control; Essentials of a good control system; Techniques of control.
15	Planning–Control Relationship	Integration of planning and control; practical applications.
16	Revision & Case Studies	Review of all units, case-based discussion, previous years' questions, Q&A.

Lesson Plan 2025–26

Department of Commerce

Course: Fundamentals of Marketing (Minor) IST SEM

Week	Topics
1	Introduction to Marketing – Meaning, Definition, Scope, Importance
2	Marketing Philosophies – Production, Product, Selling, Marketing, Societal Marketing
3	Marketing Mix Overview (4Ps) – Concept and relevance for goods & services
4	Product Decisions – Types, product levels, product lifecycle basics
5	Price Decisions – Factors influencing pricing, pricing strategies
6	Place Decisions – Channels of distribution, retail & online distribution trends
7	Promotion Decisions – Advertising, sales promotion, PR, personal selling, digital marketing basics
8	Marketing Environment – Micro Environment (Company, Suppliers, Intermediaries, Customers, Competitors, Publics)
9	Marketing Environment – Macro Environment (Demographic, Economic, Natural, Technological, Political-Legal, Socio-Cultural)
10	Consumer Behavior – Importance, buying decision process stages
11	Factors Influencing Consumer Behavior – Psychological, Social, Cultural, Personal
12	Market Segmentation – Concept, bases (Geographic, Demographic, Psychographic, Behavioral)
13	Targeting – Evaluating and selecting market segments
14	Positioning – Concept, strategies, USP creation
15	Case Studies – Coca-Cola segmentation, Amazon targeting, Consumer behavior in e-commerce
16	Revision, Problem-solving session, Mock test (pattern-based)

Lesson Plan 2025–26

Department of Commerce

Course: Advanced Financial Accounting (DSC) 3RD SEM

WEEK	Topic Heading	Details of Topic
1	Partnership Accounts Overview	Introduction, features, fixed/fluctuating capital, adjustments
2	Admission of a Partner	Goodwill, capital adjustments, revaluation
3	Retirement of Partner	Gaining ratio, revaluation, settlement
4	Death of a Partner	JLP, executor's accounts
5	Dissolution of Partnership	Realisation account, insolvency
6	Branch Accounts	Debtors & Final Account Systems
7	Hire Purchase Accounting (I)	Full cash price, interest, installments
8	Hire Purchase Accounting (II)	Default, repossession, partial seizure
9	Departmental Accounting	Apportionment of expenses, inter-dept transfers
10	Final Accounts with Adjustments	Outstanding, prepaid, depreciation, bad debts
11	Revision Unit I–III	Working problems and recap
12	Mock Test + Problem Solving	Internal test & discussion
–	Diwali Break	No Classes
13	Case Study & Practical Problems	Numerical practice, past year questions
14	Final Revision	Full syllabus review
15	Doubt Clearing + Final Test	Sample paper & student doubts
16	Final Recap	Formulae & Short Tips

Lesson Plan 2025–26

Department of Commerce

Course: Corporate Laws (DSC) 3RD SEM

Week	Topics
1	Introduction to Corporate Law – Meaning, importance, and Companies Act 2013 overview
2	Characteristics of a Company – Separate legal entity, perpetual succession, limited liability, share transferability, etc.
3	Types of Companies – OPC, Small Co., Public/Private, Dormant, Producer, NPO
4	Formation of a Company – Role of promoters, legal status, pre-incorporation & provisional contracts
5	Online Registration Process (MCA portal) – Demonstration
6	Unit II Start: Memorandum of Association – Clauses, alteration, doctrine of ultra vires
7	Articles of Association – Contents, alteration
8	Prospectus – Types, contents, liability for misstatement
9	Share Capital – Issue, allotment, forfeiture; Bonus shares, rights issue, buyback, sweat equity
10	Transfer & Transmission of Shares; Demat System
11	Unit III Start: Directors – Types, appointment, removal, qualifications (DIN)
12	Powers, duties, liabilities of directors; Key Managerial Personnel (MD, CEO, CFO)
13	Board Committees – Audit, Nomination, CSR, Stakeholders Relationship; Insider Trading
14	Unit IV Start: Company Meetings – AGM, EGM, Board; Notice, quorum, proxy, voting, minutes
15	Resolutions – Ordinary, special, unanimous; CSR provisions; E-governance and compliance reforms
16	Revision of all Units + Recent Amendments + Internal Assessment

Lesson Plan 2025–26

Department of Commerce

Course: International Marketing (MINOR) 3RD SEM

Week	Topics & Subtopics
1	Introduction to International Marketing – Meaning, scope, importance.
2	International Marketing Environment – Economic, political, cultural, legal, and technological factors.
3	Market Entry Modes – Exporting, licensing, franchising, joint ventures, wholly owned subsidiaries.
4	Product Planning: Standardization vs. Adaptation – Advantages & disadvantages, examples.
5	New Product Development (NPD) in international markets – Process, challenges.
6	Branding – Role in international markets, strategies for brand positioning.
7	Packaging & Labelling – Legal, cultural, and marketing aspects.
8	International Pricing – Factors influencing pricing – Cost, competition, demand, tariffs, exchange rates.
9	International Price Quotation & Payment Terms – FOB, CIF, CFR, letters of credit.
10	Promotion Abroad – Sales literature, direct mail, personal selling.
11	Advertising, Trade Fairs, and Exhibitions – Objectives, methods, advantages.
12	International Distribution – Channels & Logistics – Types of channels, functions, and challenges.
13	Selection & Appointment of Foreign Sales Agents – Criteria, contracts.
14	Recent Trends & Digital Marketing in International Markets – E-commerce, online branding, cross-border payment systems.
15	Revision & Practice – All units reviewed with focus on exam pattern.
16	Final Revision & Internal Assessment – Doubt clearing, past paper discussion.

Lesson Plan 2025–26

Department of Commerce

Course: Event Management (SEC) 3RD SEM

WEEK	Topic Heading	Details of Topic
1	Introduction to Event Management	Meaning, types, scope, process, skills needed
2	Planning & Budgeting	Proposal writing, budget planning, feasibility
3	Venue Selection & Coordination	Logistics, negotiation, contracts
4	Promotion & Sponsorship	Media, PR, social media promotion
5	Risk Management	Contingency planning, safety and insurance
6	Event Execution	Event day planning, stage and crowd management
7	Evaluation & Feedback	Post-event analysis, feedback collection, ROI
8	Practical Event Planning	Create plan for mock event
9	Case Studies	National and international events
10	Guest Lecture / Industry Talk	Expert talk on planning mega-events
11	Mock Event Practice	In-class simulated event
12	Revision + Dry Run	Event recap, roles, review
–	Diwali Break	No Classes
13	Final Project – Execution	Conduct mock event
14	Feedback & Review	Peer review and written report
15	Final Viva	Project presentation and evaluation
16	Practical File & Wrap-up	File submission and closure

Lesson Plan 2025–26

Department of Commerce

Course: Fundamentals of Human Resource Management (MDC) 3RD SEM

Week	Topic	Details
1	Introduction to HRM	Concept, objectives, functions, and significance of HRM in organizations.
2	Challenges in HRM – Part I	Workplace diversity and employee empowerment – meaning, importance, and strategies.
3	Challenges in HRM – Part II	Work-life balance and stress management – issues, approaches, and organizational practices.
4	Evolution of HRM Practices	Historical development from personnel management to strategic HRM; changing role of HR.
5	Human Resource Planning – Basics	Concept, objectives, quantitative and qualitative aspects of HR planning.
6	Job Analysis	Job description vs. job specification; uses in HR functions.
7	Recruitment – Sources	Internal and external sources; advantages and limitations.
8	Recruitment – Techniques	Campus hiring, employee referrals, e-recruitment, and modern sourcing methods.
9	Selection Process – Part I	Steps: application screening, employment tests, and interviews.
10	Selection Process – Part II	Background checks; selection tools – psychometric tests, group discussions.
11	Employee Training – Basics	Concept, objectives, and methods – apprenticeship, job rotation, vestibule training.
12	Modern Training Approaches	E-learning, training process outsourcing; advantages and limitations.
13	Employee Development	Management development programs; techniques – mentoring, coaching, case study method.
14	Performance Appraisal – Basics	Concept, objectives, and importance in employee growth.
15	Performance Appraisal – Methods	360-degree feedback, Management by Objectives (MBO), and other modern methods.
16	Revision, Assessment & Feedback	Recap of all topics; mock test, Q&A, and student feedback collection.

Lesson Plan 2025–26

Department of Commerce

Subject: Cost Accounting 5th semester

Week	Topic Heading	Details of Topic
1	Introduction to Cost Accounting	Meaning, objectives, advantages, difference between cost and financial accounting.
2	Elements of Cost	Material, labor, and overheads; classification of costs.
3	Material Control	Techniques, pricing methods (FIFO, LIFO, etc.), treatment of material losses.
4	Labour Cost Control	Timekeeping, idle time, overtime, wage payment methods (Halsey, Rowan).
5	Overheads	Classification, allocation, apportionment, absorption.
6	Unit and Job Costing	Preparation of cost sheets, job costing.
7	Contract Costing	Features, cost escalation, work-in-progress valuation.
8	Process Costing	Process losses, joint/by-products, equivalent production.
9	Reconciliation of Accounts	Integral vs. non-integral systems, reconciliation of cost and financial accounts.
10	Case Studies/Practical Problems	Solving numerical problems.
11	Revision of Unit-I & II	Recap of material, labour, and overheads.
12	Revision of Unit-III	Recap of costing methods (job, contract, process).
13	Mock Tests	Practice tests and doubt-solving.
14	Quick Recap	Key concepts and formulas.
15	Full Syllabus Revision	Comprehensive review.
16	Doubt Clearing & Final Test	Solve sample papers.

Lesson Plan 2025–26

Department of Commerce

Subject: International Business 5th semester

Week	Topic Heading	Details of Topic
1	Introduction to IB	Globalization, complexities, modes of entry (exporting, FDI, etc.).
2	International Trade Theories	Absolute/comparative advantage, Heckscher-Ohlin model.
3	Trade Policies	Tariffs, non-tariff barriers, protectionism.
4	Balance of Payments	Components, disequilibrium, corrective measures.
5	WTO and Regional Groupings	Functions of WTO, EU, NAFTA, ASEAN.
6	International Financial System	IMF, World Bank, foreign exchange markets.
7	Foreign Investment	Types, trends, India's FDI policy.
8	SEZs and EOUs	Role in promoting trade, case studies.
9	Case Studies	Analysis of global companies (e.g., Apple, Toyota).
10	Revision of Unit-I & II	Recap of theories and trade policies.
11	Revision of Unit-III	Recap of Bop, WTO, and financial systems.
12	Mock Tests	MCQs and case-based questions.
13	Current Trends in IB	E-commerce, digital globalization.
14	Quick Recap	Key terms and concepts.
15	Full Syllabus Revision	Comprehensive review.
16	Doubt Clearing & Final Test	Solve sample papers.

Lesson Plan 2025–26

Department of Commerce

Subject: Advertising 5th semester

Week	Topic	Details of the Topic
1	Introduction to Advertising	Meaning, definitions, nature, scope of advertising; key concepts and terminology.
2	Evolution and Development	Historical development of advertising in India and globally; changing trends over decades.
3	Role of Advertising	Role in the marketing mix; connection with Integrated Marketing Communication (IMC).
4	Benefits, Limitations, and Criticism	Economic, social, and cultural benefits; limitations; major criticisms of advertising.
5	Advertising Environment	Economic, social, and ethical aspects affecting advertising strategies.
6	Legal Aspects in India	Laws and regulations: ASCI Code, Consumer Protection Act, legal restrictions on certain products.
7	Types of Advertising	Product, institutional, reminder, informative, persuasive, cooperative, comparative, surrogate, online, etc.
8	Advertising Media	Characteristics, merits, and limitations of newspapers, magazines, radio, TV, outdoor, direct mail, web, and digital media.
9	Advertising Process & Planning	Steps in advertising process; setting objectives; campaign planning; scheduling.
10	Advertising Appeals & Message Development	Types of appeals (emotional, rational, moral); essentials of good advertising messages.
11	Copywriting & Layout	Essentials and types of advertising copy; headline, body, slogan, tagline; layout and design principles.
12	Creativity & Art Direction	Role of creativity; importance of visuals; art direction; use of computers and e-advertising.
13	Advertising Agencies	Structure, functions, types; selection criteria; compensation methods; client-agency relationship.
14	Advertising Budget & Effectiveness	Budgeting approaches and process; methods to measure advertising effectiveness (pre-testing and post-testing).
15	Social, Legal & Ethical Issues	Misleading ads, offensive content, stereotyping; social advertising and public service campaigns.
16	Revision & Case Studies	Recap of all units; discussion of Indian and global advertising case studies; exam preparation.

Lesson Plan 2025–26

Department of Commerce

Subject: Principle of Marketing 5th semester

Week	Topic	Details of Topic
1	Introduction to Marketing	Nature, scope, and importance; evolution of marketing; selling vs. marketing; overview of marketing mix (4Ps).
2	Marketing Environment	Concept, importance; components – economic, demographic, technological, natural, socio-cultural, and legal environment.
3	Consumer Behaviour – I	Nature and importance; stages of consumer buying decision process.
4	Consumer Behaviour – II	Factors influencing consumer buying behaviour – psychological, social, cultural, and personal.
5	Market Segmentation & Targeting	Concept, importance, and bases of segmentation; selection of target market.
6	Positioning & Differentiation	Concept, importance, and bases of positioning; product differentiation vs. market segmentation.
7	Product Management – I	Concept and importance of product; classifications of goods; product mix; branding, packaging, and labeling.
8	Product Management – II	Product-support services; product life-cycle stages; new product development process; consumer adoption process.
9	Pricing Decisions	Significance of pricing; factors affecting price; pricing policies and strategies – penetration, skimming, competitive, psychological.
10	Distribution Channels – I	Meaning and importance; types of channels – direct and indirect; functions of middlemen; factors affecting choice of channels.
11	Distribution Channels – II	Wholesaling and retailing – types of retailers; e-tailing; physical distribution including logistics, warehousing, and transportation.
12	Promotion – I	Nature and importance; communication process; types of promotion – advertising and personal selling (features, merits, limitations).
13	Promotion – II	Public relations and sales promotion – distinctive characteristics; promotion mix and factors affecting its decisions.
14	Recent Developments in Marketing – I	Social marketing; online/digital marketing; direct marketing; services marketing.
15	Recent Developments in Marketing – II	Green marketing; rural marketing; consumerism – consumer rights and protection.
16	Revision Examination Preparation &	Recap of all three units; discussion of past question papers; clarifying doubts; practice on application-based questions.

Lesson Plan 2025–26

Department of Commerce

Subject: Financial Management 5th semester

Week	Topic	Details of the Topic
1	Introduction to Financial Management	Nature, significance, scope, and objectives; role of financial management in business decision-making.
2	Functions of Finance Executive & Functional Areas	Key functions in an organization; functional areas like investment, financing, and dividend decisions.
3	Changing Role of Financial Management in India	Shift from traditional to modern approach; impact of liberalization and globalization.
4	Financial Planning & Forecasting	Meaning, need, importance; steps in drafting a financial plan; types of capitalization.
5	Capitalization & Financial Forecasting	Over-capitalization, under-capitalization; meaning and benefits of financial forecasting; techniques used.
6	Investment Decisions – Introduction	Capital budgeting process; identifying investment opportunities; cash flow estimation.
7	Methods of Capital Budgeting – I	Payback Period, Accounting Rate of Return (ARR) – concepts, formulas, and examples.
8	Methods of Capital Budgeting – II	Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index – applications and limitations.
9	Capital Budgeting under Risk	Certainty Equivalent Approach, Risk-Adjusted Discount Rate – concept and application.
10	Financing Decisions & Sources of Finance	Short-term, medium-term, and long-term sources; features and suitability for business needs.
11	Cost of Capital	Calculation of cost of equity, retained earnings, debt, and preference capital; Weighted Average Cost of Capital (WACC); Marginal Cost of Capital.
12	Capital Structure	Theories: Net Income, Net Operating Income, Modigliani–Miller, Traditional; determinants of capital structure.
13	Leverages	Operating leverage, financial leverage, and combined leverage – meaning, calculation, and significance.
14	Dividend Decisions	Theories of dividend relevance and irrelevance; types of dividends; dividend policy in practice.
15	Working Capital Management	Concepts, need, and determinants; risk-return trade-off; sources of short-term finance; estimation of working capital.
16	Management of Components of Working Capital	Cash, receivables, inventory, and payables – objectives, policies, and techniques.