

Lesson Plan

Session 2025-26

Multidisciplinary Courses (MDC)

Subject: Personal Finance (B.A. 1st Sem)

Course Learning Outcomes (CLO)		
After completing this course, the student will be able to: 1. Understand the basics of personal finance and personal financial planning. 2. Gain the knowledge of investment and different investment avenues available for managing finance. 3. Understand the relationship between investment risk and return and the role of regulatory environment in managing personal finance. 4. Do insurance planning, tax and estate planning and retirement planning.		
Month	Particulars	Remarks
August	Personal finance: Concept, need, principles, scope; Personal finance services and strategies; Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting.	Question-answering
September	Basics of investment; Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading and settlement process	Question-answering Group discussion
October	Risk and Return in Investment: concept, types and measurement, Taxes and transaction costs in investment; Institutional framework for investing: SEBI, AMFI, etc.	Class test Presentation
November onwards	Insurance planning: Concept, importance; Types of insurance policies; Risk coverage and returns from insurance; Considerations in purchase of insurance policy; Role of IRDA; Retirement planning: Pension plans, NPS.	Question-answering Class test Revision

Ankit Kumar

Assistant Professor of Commerce

Govt. College Sihma

Lesson Plan

Session 2025-26

Multidisciplinary Courses (MDC)

Subject: Fundamentals of Indian Capital Market (B.A. 3rd Sem)

Course Learning Outcomes (CLO)		
After completing this course, the student will be able to: 1. Understand the basics of Indian capital market. 2. Understand the stock market regulator and provisions for investor's protection. 3. To be acquainted with the functioning of stock exchanges of India. 4. Understand the depository system of Indian capital market.		
Month	Particulars	Remarks
August	Capital market: Need and structure; Types of capital market: Primary and secondary market; Functions of primary and secondary market; Financial instruments in Indian capital market.	Question-answering
September	Regulation of Indian capital market: The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary and secondary market, Investor protection and grievance redressal.	Question-answering Group discussion
October	Stock Exchanges in India: Origin, role and functions: Listing of Securities: Concept, Merits and Demerits, Listing Requirements, Procedure.	Class test Presentation
November onwards	Depository system in India: Role, function, dematerialization of securities, Recent trends in Indian capital market.	Question-answering Revision

Ankit Kumar

Assistant Professor of Commerce

Govt. College Sihma

Lesson Plan

Session 2025-26

BACHELOR OF COMMERCE (PASS COURSE)

Subject: Financial Accounting (B.com 1st Sem)

Course Learning Outcomes (CLO)		
After completing this course, the student will be able to: 1. Develop the understanding of theoretical framework of financial accounting, Concept of Revenue and Expenditure, accounting standards and accounting cycle. 2. Prepare the financial statements of Non-corporate Business entities and apply the knowledge of depreciation accounting. 3. Understand and prepare the accounts for the non-profit organizations and consignment accounts. 4. Prepare the branch accounts and knowing the accounting treatment in hire purchase & instalment payment accounts		
Month	Particulars	Remarks
August	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	Question-answering
September	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	Question-answering Group discussion
October	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	Class test Presentation
November onwards	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and instalment payment system: basic concepts, difference and accounting treatment.	Question-answering Revision

Ankit Kumar

Assistant Professor of Commerce

Govt. College Sihma

Lesson Plan
BACHELOR OF COMMERCE (PASS COURSE)
Session 2025-26
Subject: International Business Environment (B.com 5th)

Date	Particulars	Remarks
August	Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment; risk in IB; motives for internationalization of firms; organizational structure for IB.	Question-answering
September	World trading system and impact of WTO; exchange rate systems; global financial system; barriers to IB; international business information and communication. Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in IB.	Question-answering Group discussion
October	Decisions concerning global manufacturing and material management; outsourcing factors; managing global supply chains; product and branding decisions; managing distribution channels; international promotion mix and pricing decisions; counter trade practices; mechanism of international trade transactions.	Class test Presentation
November onwards	Harmonizing accounting difference across countries; currency translation methods for consolidating financial statements; the LESSARD-LORANGE Model; cross cultural challenges in IB; international staffing decisions; Compensation and performance appraisal of expatriate staff; ethical dilemmas and social responsibility issues.	Question-answering Class test Revision

Ankit Kumar

Assistant Professor of Commerce

Govt. College Sihma

Lesson Plan

Session 2025-26

BACHELOR OF COMMERCE (PASS COURSE)

Subject: Income Tax Law-I (B.com 3rd Sem)

Course Learning Outcomes (CLO)		
After completing this course, the student will be able to: 1. Understand the necessary concepts of Income Tax 2. Determine the impact of residential status on tax liability. 3. Determine Tax liability under five heads of income 4. Understand the concepts of set-off and carry forward of losses and aggregation of incomes		
Month	Particulars	Remarks
August	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.	Question-answering
September	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	Question-answering Group discussion
October	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	Class test Presentation
November onwards	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	Question-answering Revision

Ankit Kumar

Assistant Professor of Commerce

Govt. College Sihma