



SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2025-26

Lesson Plan

(Department of Commerce)



Teacher: Smt. Shakuntala
Class: B.Com
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Corporate Accounting
Course Code: 24UN-COM-301
Credits: 04
Internal Assessment Marks: 30
Practical Marks:

Course Outcomes: At the end of the course students will be able to

- 1. Know the accounting for share, understand the procedure of buyback of shares.**
- 2. Know the accounting for profit prior to incorporation and underwriting of shares.**
- 3. Understand the accounting treatment for amalgamation and internal reconstruction of companies.**
- 4. Understand the income disclosure and computation standards (IDCS) and preparation of final accounts**

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Issue of shares: Concept, types, process and procedure (including insider trading),	
2	04.08.2025 – 09.08.2025	Continue above topic	
3	11.08.2025 – 16.08.2025	Transfer of shares; DMAT: Bonus shares	
4	18.08.2025 – 23.08.2025	Sweat equity shares, Right Shares	
5	25.08.2025 – 30.08.2025	Buy back of shares, Dividend on shares	
6	01.09.2025 – 06.09.2025	Redemption of preference shares	
7	08.09.2025 – 13.09.2025	Continue above topic	
8	15.09.2025 – 20.09.2025	Profit prior to incorporation, Concept, procedure of ascertaining Profit prior to incorporation: basis of allocation of expenses and incomes	

9	22.09.2025 – 27.09.2025	Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.	
10	29.09.2025 – 04.10.2025	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings)	Minor Test
11	06.10.2025 – 11.10.2025	Continue above topic	
12	13.10.2025 – 18.10.2025	Continue above topic	
13	27.10.2025 – 01.11.2025	Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	Assignment
14	03.11.2025 – 08.11.2025	Overview of income disclosure and computation standards (IDCS)	
15	10.11.2025 – 15.11.2025	Final accounts of companies: Concept and preparation.	
16	17.11.2025 – 22.11.2025	Continue above topic	
17	24.11.2025 – 29.11.2025	Revision	

Recommended Books/ E resources/ LMS:

1. Goel D.K. Corporate Accounting Arya Publication New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advance Accounts. Vol.-II. S. Chand & Co. New Delhi
3. S. N. Maheshwari, and S.K. Maheshwari. Corporate Accounting. Vikash Publishing House, New Delhi
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication New Delhi.
5. V.K. Goel and Ruchi Goel Corporate Accounting. PHI Learning
6. Jain S.P. and K.L. Narang. Corporate Accounting Kalyani Publishers, New Delhi
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting International Book House
8. P.C. Tulsian and Bharat Tulsian, Corporate Accounting S. Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, Mc Graw Hill Education

Note: Latest edition of text books may be used.

Signature of the teacher concerned

Head of the Department



SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2025-26

Lesson Plan

(Department of Commerce)

Teacher: Smt. Shakuntala
Class: B.Com
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 70

Course Type & Title: Income tax law -1
Course Code: 24UN-COM-302
Credits: 04
Internal Assessment Marks: 30
Practical Marks:

Course Outcomes: At the end of the course students will be able to

- 1. Understanding the necessary concept of Income tax.**
- 2. Determine the impact of residential status on tax liability.**
- 3. Determine tax liability under five heads of income.**
- 4. Under the concept of set off carry forward of losses and clubbing and aggregation of incomes.**

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Income tax: Concepts - Assesse. person. previous year, assessment year	
2	04.08.2025 – 09.08.2025	Gross total income, total income, casual income, virtual digital asset: Role of PAN and Aadhar number in income tax	
3	11.08.2025 – 16.08.2025	Maximum Marginal Rate of Tax: Alternate Minimum Tax: Agricultural Income: Tax evasion. Tax avoidance. Tax planning and Tax management.	
4	18.08.2025 – 23.08.2025	Computation of incomes based on residential status of individuals. HUFs. Company and other persons:	
5	25.08.2025 – 30.08.2025	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions)	
6	01.09.2025 – 06.09.2025	Continue above topic	
7	08.09.2025 – 13.09.2025	Income from house property.	

8	15.09.2025 – 20.09.2025	Continue above topic	
9	22.09.2025 – 27.09.2025	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions).	Minor Test
10	29.09.2025 – 04.10.2025	Continue above topic	
11	06.10.2025 – 11.10.2025	Capital Gains.	
12	13.10.2025 – 18.10.2025	Continue above topic	
13	27.10.2025 – 01.11.2025	Income from other sources;	Assignment
14	03.11.2025 – 08.11.2025	Continue above topic	
15	10.11.2025 – 15.11.2025	Clubbing and aggregation of incomes; Set of and carry forward of losses; Exempted incomes.	
16	17.11.2025 – 22.11.2025	Continue above topic	
17	24.11.2025 – 29.11.2025	Revision	

Recommended Books/ E resources/ LMS:

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Dr. R.G. Saha & Dr. Usha Devi N., Himalya Publishing House
3. V. Rajesh Kumar & R. K. Shrikantha, MC Graw Hill
4. Meera GovindRaj, Nirali Prakshan
5. Dr. Geeta Ramani & Dr. Saroj Kumar, Thakur Publisher Chennai

Note: Latest edition of text books may be used.

Signature of the teacher concerned

Head of the Department



SMRJ Government College, Siwani (Bhiwani)
(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2025-26

Lesson Plan
(Department of Commerce)



Teacher: Smt. Shakuntala
Class: B.Com
Semester: 5th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Income tax law
Course Code: 19BC-501
Credits: 04
Internal Assessment Marks: 20
Practical Marks:

Course Outcomes: At the end of the course students will be able to

- 1. Describe the provisions in the income tax law.**
- 2. Understand the basic concept related to various heads of income.**
- 3. Ascertain the provisions of income from house property.**
- 4. Determine the concept of assessment.**
- 5. Familiar with the e-filing and submission of returns.**
- 6. Comprehend the technical terms related to Income Tax.**

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Income Tax: An Overview, Main Definitions	
2	04.08.2025 – 09.08.2025	Agriculture Income; Residential Status & Incidence of Tax Liability	
3	11.08.2025 – 16.08.2025	Exempted Incomes	
4	18.08.2025 – 23.08.2025	Income from Salaries: Calculation of Taxable Income from Salary including Retirement (Theory and Practical)	
5	25.08.2025 – 30.08.2025	Continue above topic	
6	01.09.2025 – 06.09.2025	Profits and Gains from Business or Profession	
7	08.09.2025 – 13.09.2025	Continue above topic	
8	15.09.2025 – 20.09.2025	Tax Treatment of Depreciation	

9	22.09.2025 – 27.09.2025	Capital Gain.	Minor Test
10	29.09.2025 – 04.10.2025	Continue above topic	
11	06.10.2025 – 11.10.2025	Income from other sources	
12	13.10.2025 – 18.10.2025	Continue above topic	
13	27.10.2025 – 01.11.2025	Clubbing of incomes & Aggregation of incomes;	Assignment
14	03.11.2025 – 08.11.2025	Set off and carry forward of losses	
15	10.11.2025 – 15.11.2025	Deductions to be made in computing total income	
16	17.11.2025 – 22.11.2025	Continue above topic	
17	24.11.2025 – 29.11.2025	Revisions	

Recommended Books/ E resources/ LMS:

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Dr. R.G. Saha & Dr. Usha Devi N., Himalya Publishing House
3. V. Rajesh Kumar & R. K. Shrikantha, MC Graw Hill
4. Meera GovindRaj, Nirali Prakshan
5. Dr. Geeta Ramani & Dr. Saroj Kumar, Thakur Publisher Chennai

Note: Latest edition of text books may be used.

Signature of the teacher concerned

Head of the Department



SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2025-26

Lesson Plan

(Department of Commerce)

Teacher: Smt. Shakuntala
Class: M.Com
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Consumer Behaviour
Course Code: 23MC305A-II
Credits: 04
Internal Assessment Marks: 20
Practical Marks:

Course Outcomes: At the end of the course students will be able to

- 1. To understand the Business Ethics and to provide best practices of business ethics.**
- 2. To learn the values and implement in their careers to become a good manager.**
- 3. To develop various corporate social Responsibilities and practice in their professional life**
- 4. To Imbibe the ethical issues in corporate governance and to adhere to the ethical codes.**

Sr. No.	Week/Month, 2025	Unit/ Topic/ Chapter to be covered	Assignment/ Test/ Remarks, if any
1	01.08.2025 – 02.08.2025	Consumer behaviour: Importance, Nature of consumer behaviour.	
2	04.08.2025 – 09.08.2025	Types of consumers and their role, Conducting consumer research- overview of process, complexities and issues.	
3	11.08.2025 – 16.08.2025	Consumer Decision Making Process; Buying Motive; Buying Roles.	
4	18.08.2025 – 23.08.2025	Consumer Buying Process; Stage and levels of consumer decision making.	
5	25.08.2025 – 30.08.2025	Personal factors affecting consumer behavior: Demographic characteristics.	
6	01.09.2025 – 06.09.2025	Family life cycle and consumer decision making: Household influences on consumer buying behaviour.	
7	08.09.2025 – 13.09.2025	Needs and motivation; perception; perceptual mapping and positioning; value perception.	

8	15.09.2025 – 20.09.2025	Attitude and attitude change; Attitude models; Learning and learning theories; Consumer involvement- antecedents and consequences.	
9	22.09.2025 – 27.09.2025	Personality- Concept and personality theories; Psychographics; Life style and application.	Minor Test
10	29.09.2025 – 04.10.2025	Socio- Cultural Determinants of consumer behaviour; Reference group influences- Theories of references group and application.	
11	06.10.2025 – 11.10.2025	WOM Communication and opinion leaders; social class and social stratification in India	
12	13.10.2025 – 18.10.2025	Understanding cultural and sub cultural influences on individual, norms and their role, customs, tradition and value system.	
13	27.10.2025 – 01.11.2025	Consumer socialization and intergenerational influences; Cross cultural dimension of consumer behavior.	Assignment
14	03.11.2025 – 08.11.2025	Traditional Consumer Behavior Model	
15	10.11.2025 – 15.11.2025	Contemporary Consumer Behavior Model	
16	17.11.2025 – 22.11.2025	Revision	
17	24.11.2025 – 29.11.2025	Revision	

Recommended Books/ E resources/ LMS:

1. Consumer Behavior by Frank Kardes, Maria Cronley, Thomas Cline Publishers: Cengage Learning
2. Consumer Behavior: Buying Having and Being by Michael R Solomon and Charles T. Horngren Published.
3. Consumer Behavior- Marketing Strategies by Peter and Olson Consumer Behavior Concept and Application by Louden and Della Betta.
4. Consumer Behavior by J.F. Engel, R. D. Blackwell and P.W. Miniard.
5. Consumer Behavior Advances and Application in Marketing by Robert East.
6. Contemporary Marketing & Consumer Behavior.

Note: Latest edition of text books may be used.

Signature of the teacher concerned

Head of the Department