

Odd Semester

Lesson Plan of B.B.A - 1st Sem (2025-26)

Subject: Fundamentals of Financial Accounting

for the month of July: Meaning, objectives, scope and Nature of Accounting, Generally Accepted Accounting Principles (GAAP).

for the month of August: Accounting standards
Process and Bases of Accounting
Accounting Equations
Capital and Revenue

for the month of September: Double Entry system
Books of original Entry - Journal
Accounting for GST
Cash Book
Ledger, Trial Balance.

for the month of October: Rectification of Errors
Financial statements
Financial statements:
with Adjustments

for the month of November: Bank Reconciliation Statement
Accounts of Non-Profit organisations.



(Kavita Jain)

Lesson Plan of B. Com - II (3rd Semester)

Subject : Corporate Accounting (2025-26)

for the month of July : Issue of shares : Concept, types, process and procedure of issue of shares

for the month of August : Issue of shares: Practical Questions
Insider Trading, Transfer of shares, DEMAT, Bonus shares, Sweat equity shares, Right shares

for the month of September : Buy Back of shares : Dividend on shares, Redemption of Pref. shares, Profit Prior to Incorporation : Concept, Procedure and Practical Ques. Basis of allocation of exp. and incomes Underwriting of shares

for the month of October : Amalgamation of Companies : Concept and Accounting treatment as per AS-14 (excluding Intercompany holdings), Internal Reconstruction

for the month of November : Overview of Income disclosure, and Computation Standards (IDCS)
Final Accounts of Companies : Concept and Preparation


(Karita Jain)

(2025-26)

Lesson Plan of B.Com - III (5th Sem.)

Subject : Goods and Services Tax (GST)

for the month of July : Tax Structure in India
Overview of GST
Registration

for the month of August : Taxable Event and scope of supply
Levy and collection of Tax
Composition Scheme
Time of supply

for the month of September : Place of supply
Value of Taxable supply
Input Tax Credit
Tax Invoice, Credit and Debit Notes

for the month of October : Returns, Assessment and Audit
Payment of Tax
offences and Penalties
Appeals and Revision

for the month of November : Practical exposure to
GST

Kanika Jain

(Kanika Jain)

Lesson Plan of B.A - Ist sem (MDC)

(2025-26)

Subject : Personal finance

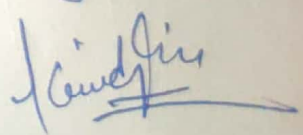
for the month of July : Personal finance : Concept, need, Principles and scope, financial objectives, Personal financial Planning

for the month of August : Financial Planner : Role and functions
Basis of Investment
Shares and Debentures : Concept and types, asset management Companies, identifying stocks, holding, day trading etc.

for the month of September : Other Investment Avenues :
Gold Bonds, Sovereign Bonds, Tax Saving Instruments, PPF, Provident funds etc.

for the month of October : Tax Treatment of Investment
Likely Causes of Cheating and fraud in Investment.
Institutional framework for Investing.

for the month of November : Overview of SEBI
IRDA, RERA, AMFI,
Bank ombudsman
Retirement Planning


(Kavita Jain)