

# LESSON PLAN

M. Com. (P)

Semester - 2nd, Session 2025-26

Subject: M24 - Com-204, Stock Market Operations.

January - 2026: Fundamentals of Investment: Concept, Investment Process, Features, Types of Investors, Investments Alternatives: Securities Market in India: Concept, Functions, Types, Intermediaries: Primary Market: Concept, Role, Methods of flotation of Capital, Investor Protection, Recent Trends in Market (Primary), SEBI Guidelines for Primary Market; Secondary Market: Concept, Organisations Regulatory Framework for Stock Exchanges in India, Defects in Working of Indian Stock Exchanges, SEBI measures for Secondary Market.

Feb - 2026: Listing of Securities: Merits and Demerits, Listing Requirements, Procedure, Fees, Listing of Right Issues, Bonus Shares, Further Issue, Delisting Procedure.  
DEMAT: Concept, Opening Requirements, Type of Broker, Stock Market Terminologies; Stock Split, Market Trends, Cash, Types of trading, Types of order, Connection, Dividend, Circuit, Best Delivery, Short Delivery, Intraday Trading, Margin Trading, Rolling Statement, Clearance Statement.

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Page - 2

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LESSON PLAN

M. Com (Final)

Semester: 4th. Session 2025-26

M-~~24~~COM-404

Subject: CORPORATE TAX PLANNING & MANAGEMENT

January-2026: Corporate tax planning: Concept, avoidance and evasion; Requisites of successful tax planning; Computation of total income and tax liability of companies; Tax Planning with reference to setting up a new business, form of business organisation, location aspects and nature of business.

Feb-2026 Tax Planning and managerial decisions: Own or lease assets/resources, sale of assets used for scientific research, make or buy and, shut down or continue decisions.

March-2026 Tax Planning and Financial Management decisions: Capital structure, dividend policy, inter-corporate dividends & bonus shares: Special Tax Provisions: Free trade zones, special economic zones, infrastructure & backward areas, tax incentives for exporters..

April-2026: Tax issues and planning: Amalgamation of companies, mergers & acquisitions: Tax deduction at source, advance payment of tax, Tax Planning in respect of managerial remuneration.

May-2026 - Revision

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LESSON PLAN  
M. Com (Final)

Semester 4th, Session 2025-26

Subjects Employability and  
Entrepreneurship Skills

Paper Code: M24-COM-411

January-2026: Concept of Entrepreneur & Entrepreneurship; Employment v/s entrepreneurship; Role of employment & entrepreneurship in economic development; objectives of employment generation; Career planning; Individual's role, values and motivation; Self-esteem; Goal settings; Institutes to promote employment and entrepreneurship; development of entrepreneurial mind set.

Feb-2026: Employability Skills: Importance, types - Reading and comprehension skills, listening skills; Speaking skills; writing skills, Thinking skills - Critical thinking, creative thinking; Note taking system, role of IT in note taking; Preparation for test taking; Multiple intelligence; Time Management

March-2026: Entrepreneurial Skills and Traits: Taking initiative, business management skills, leadership, and team building, technical skills; ways to improve entrepreneurial skills.

April-2026 Role of IT in Entrepreneurship; Time Management: Understanding cultural diversity; Stress Management and managing relationships; Entrepreneurship development programme.

May-2026 → Revision

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# LESSON PLAN

Semester - 4th, Session 2025-26

Subject: ENTREPRENEURSHIP DEVELOPMENT

Paper Code: B23 - BBA - 602

January-2026: Entrepreneurship: Meaning and Significance of entrepreneurship; relationships between entrepreneurship development and economic development; types of entrepreneurs; entrepreneurial competencies; entrepreneurial ecosystem; factors influencing the entrepreneurial development; problems associated with entrepreneurship in India.

Feb-2026: New Venture Development: Methods, procedures and problems; feasibility study: preparation of feasibility reports, selection of factory location, market potential, and demand Analysis.

March-2026: Role of Government, promotional agencies and institutions in entrepreneurship development; incentives and various financial schemes available for entrepreneurs.

April 2026: MSME Definition, role, and problems; govt. schemes for MSME; Industrial Sickness: causes, consequences and remedial measures; Role of women SHG's in Micro Enterprises; SIDBI.

May-2026 - Revision -

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LESSON PLAN  
B. Com II Ind Year

Semester 4th. Session 2025-26

Subject INCOME TAX LAW - II  
Course Code: B23 - COM - 402

January 2026: Deductions from Gross Total Income:  
Deductions (Including rebates) applicable to  
Individuals HUFs and Firms 80C to 80U for  
Computation of total Income.

Feb 2026: Computation of total income and tax  
liability of Individuals, HUFs (including  
alternate tax regime) and total income &  
tax liability of firms; Authorities in  
income tax administration.

March 2026: Filing of returns: Types of Returns  
(Including online filing of return)  
deduction of tax source. Advance Payment of  
Tax; Recovery and refund of Tax.

April 2026 Assessments, defaults and consequences:  
Types of Assessments (Including e-assessment)  
Penalties, Offences and Prosecutions, Appeals  
(Including fresh) and Revisions, Tax  
Planning and saving techniques.

May - 2026 - Revision - - -

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