

LESSON PLAN (2026-27) financial Accounting
B. Com (1st)

for the Month of August:- financial Accounting: Concept, objectives & scope; Accounting as an Information system; Accounting Principles: Concepts & Conventions.

for the Month of September:- Double Entry System: A brief overview of Accounting standards in India; Journal ledger & Trial balance. Capital and Revenue: Concepts & Classification of Income; Expenditure; Receipts; Provisions and Reserves; final Accounts: Trading and Profit & Loss Account.

for the Month of October:- Accounting for Non-Profit organizations: Consignment Accounts: accounting records; Normal and abnormal class loss; Valuation of unsold stock.

for the Month of November:- Branch Accounts: dependent branch, Debtor's system, stock and Debtor system; Wholesale Branch, final Accounts; Hire Purchase and Installment Payment system: Basic Concepts, Diff and accounting treatment.

Jhalme
5/09/2026

LESSON PLAN
LESSON PLAN (2026-27)
M.Com (1st) Sem

Strategic
Management

for the Month of September:-

Strategy : Concepts, Nature and Levels ; Strategic Decision Making : Concept ; Significance and Approaches ; Strategic Management Process ; Developing a Strategic Vision, Mission.

for the Month of October:-

Environmental Appraisal ; Organizational Appraisal ; Dynamics of Internal Environment, Methods and Techniques of organizational Appraisal. Strategy Alternatives : stability, Expansion and Retrenchment.

for the Month of November:-

Strategic Implementation - I (structures), Strategic Implementation - II (structures), Strategic Evaluation and Control, E-commerce and Strategy (Including Strategic Ventures for New Entrepreneurial Ventures) ; Strategic Issues in Technological Era.

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for the Month of August:-

Labour Laws: An Introduction
History, Need, Purpose, Classification of Labour Laws
in India, Regulatory framework, fundamental rights
and Industrial Relations, Article 14: Equality before
Law, Article 16, 23 & 24

for the Month of September:-

Labour Welfare & Law of
Industrial Relations; The factories Act 1948; Approval
licensing and Registration; Health, Safety and
Welfare measures of Employees; Contract Labour (Regu-
lation and Abolition Act) 1970:

for the Month of October:-

The Law of Wages: Payment
of Wages Act 1936, The Minimum Wages Act 1948
Payment of Bonus Act 1965; eligibility and disquali-
fication of Bonus.

for the Month of November:-

Laws of Social Security:
Employees State Insurance Act 1948; The Employees
Provident fund Act 1952: Definitions, Pension Schemes;
Superannuation; Employees Pension fund Scheme. The
Gratuity Act 1972; ESIC Portal; EPFO Portal

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