

LESSON PLAN OF COMMERCE DEPARTMENT

SESSION: 2025-2026

- Session: 2025-26
- For the Months: August to November, 2025
- Name of Associate Professor: Dr. Upasna

Subject: Banking and Insurance

Class: B.Com. 3rd Semester

Month	Topic / Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to the students
August 2025	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India; claim settlement producer; Regulatory Framework of Insurance	• <u>Orientation Session:</u> Introduction to Commerce Department & career opportunities.	• <u>Test Topics:</u> 1. Introduction to Insurance 2. General Insurance 3. Life Insurance 4. Fire Insurance
September 2025	Fire insurance: Concept, principles; fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claim settlement procedure; Accident and motor insurance; Policy and claims settlement procedures.	• <u>Workshop:</u> “Mastering Interview Skills for Better Employability” • <u>Lecture:</u> “Soft Skills for Career Growth” • <u>Commerce Quiz:</u> Business & Commerce Terminology	• <u>Presentations:</u> 1. Concept of Bank & Banking 2. Classifications of Banks 3. Banking Regulation Act, 1949
October 2025	Banking: Concept, features, functions, importance and principles of banking Evolution of banking in India; Classification of banks; Credit creation, Banking Regulation Act 1949; Major provisions	• <u>Competition:</u> PowerPoint Presentation on “Innovative Business Ideas/on Presentation Topics.” • <u>Case Study Discussion:</u> Startup Success Stories	• <u>Presentations</u> 1. Indian Banking System 2. Recent Trends in Banking
November 2025	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India – Function, control of credit by RBI, power of RBI; Recent trends in Indian banking system.	• <u>Expert Talk:</u> “How to Conduct Research in Commerce & Management” • <u>Social Work Drive:</u> Inculcating Social Service through community projects • <u>Career Guidance Program:</u> For School Students (in collaboration with local schools)	• <u>Unit Test:</u> 1. RBI – Its Role and Functions 2. Credit Creation 3. Accident & Motor Car Insurance

LESSON PLAN OF COMMERCE DEPARTMENT

SESSION: 2025-2026

- Session: 2025-26
- For the Months: August to November, 2025
- Name of Associate Professor: Dr. Upasna

Subject: Corporate Accounting
Class: B.Com. 3rd Semester

Month	Topic / Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to the students
August 2025	Issue of shares: Concept; types; process and procedure (including insider trading) Transfer of shares; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares, Redemption of Preference shares.	• <u>Orientation Session:</u> Introduction to Commerce Department & career opportunities.	
September 2025	DEMAT; Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation; basis of allocation of expenses and incomes; Underwriting of shares: Concept; feature; benefit; parties; types and accounting treatment.	• <u>Workshop:</u> “Mastering Interview Skills for Better Employability” • <u>Lecture:</u> “Soft Skills for Career Growth” • <u>Commerce Quiz:</u> Business & Commerce Terminology	• <u>Test Topics:</u> Issue of shares (Concept, types, process, insider trading), Transfer of shares, Bonus shares, sweat equity shares, Right shares, Buy back of shares, Dividend on shares, Redemption of Preference shares.
October 2025	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); Internal reconstruction; Concept and accounting treatment excluding scheme of the reconstruction.	• <u>Competition:</u> PowerPoint Presentation on “Innovative Business Ideas/on Presentation Topics.” • <u>Case Study Discussion:</u> Startup Success Stories	• <u>Test Topics:</u> Profit prior to incorporation (Concept, procedure, allocation of expenses & incomes), Underwriting of shares (Concept, features, benefits, parties, accounting treatment).
November 2025	Overview of income disclosure and computation standard (IDCS); Final account of companies; Concept and preparation	• <u>Expert Talk:</u> “How to Conduct Research in Commerce & Management” • <u>Social Work Drive:</u> Inculcating Social Service through community projects • <u>Career Guidance Program:</u> For School Students (in collaboration with local schools)	• <u>Test Topics:</u> Amalgamation of companies (Concept, accounting treatment as per AS 14), Internal reconstruction (Concept, accounting treatment – excluding scheme). • <u>Comprehensive Pre-University Test (Full Syllabus)</u>

LESSON PLAN OF COMMERCE DEPARTMENT

SESSION: 2025-2026

- Session: 2025-26
- For the Months: August to November, 2025
- Name of Associate Professor: Dr. Upasna

Subject: Cost Accounting
Class: B.Com. 5th Semester

Month	Topic / Chapter to be covered	Academic activity to be organized	Topic of Assignment / Test to be given to the students
August 2025	Cost Accounting: Nature, scope, principles, functions, methods and techniques, advantages and limitations; Installation of costing system; Role of cost accountant; Elements of cost; Cost concepts and classification. Accounting for Material and Labour: Material planning and purchasing, Storage and issues of material; Pricing of material issues.	• <u>Orientation Session:</u> Introduction to Commerce Department & career opportunities.	
September 2025	Material control; Concept, objectives and techniques; Treatment of material losses; Labour cost; Composition and control procedure; Concept and treatment of labour turnover; Idle time; Overtime and fringe benefits; Methods of wage payment; Time and piece rate; Incentive schemes.	• <u>Workshop:</u> “Mastering Interview Skills for Better Employability” • <u>Lecture:</u> “Soft Skills for Career Growth” • <u>Commerce Quiz:</u> Business & Commerce Terminology	• <u>Presentations:</u> 1. Cost Accounting: An Introduction 2. Material Cost Accounting
October 2025	Overheads: Concept, classification, allocation, apportionment and absorption of overheads; Under and over absorption of overheads; Unit costing; Job and Batch costing.	• <u>Competition:</u> PowerPoint Presentation on “Innovative Business Ideas/on Presentation Topics.” • <u>Case Study Discussion:</u> Startup Success Stories	• <u>Unit Test:</u> 1. Methods of Wage Payment 2. Overheads: Allocation, Apportionment and Absorption 3. Unit and Output Costing
November 2025	Methods of Costing: Contract costing: Process costing (process losses, joint and by-products); Service costing (Transport); Cost control and Cost Reduction.	• <u>Expert Talk:</u> “How to Conduct Research in Commerce & Management” • <u>Social Work Drive:</u> Inculcating Social Service through community projects • <u>Career Guidance Program:</u> For School Students (in collaboration with local schools)	• <u>Interactive Session:</u> 1. Open House: Addressing Queries from the Entire Syllabus