

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH

DEPARTMENT OF Commerce

LESSON PLAN (SESSION 2025-2026)

Name of the Teacher:-Neha Jindal

Class/Semester:- B.com 6th semester

Name of the Course:- Business environment of Haryana

Course Code:- B23-com-604

Lesson Plan of Bridge Course

| S.No | Period | Topics to Bridge Course | Academic Activity to be Organized |
|------|---------------------|--|-----------------------------------|
| 1 | 1 - 14 January,2026 | Concept of business environment of Haryana Nature cropping pattern role of agriculture in Haryana economy Concept of agriculture finance Industrial growth in Haryana | |

Lesson Plan of Regular Course

| S.No | Period | Topics to be Covered | Academic Activity to be Organized |
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| 1 | 16 - 31 Jan,2026 | Concept and types of business environment Haryana economy nature features and problems concept of economic development, Haryana economy since its inception ,income, population health and nutrition and sex ratio | Class test |
| 2 | 1-14 Feb,2026 | Nature, cropping pattern, role of agriculture in Haryana economy ,measures for development in agriculture crop insurance, concept and process of MSP determination | Oral presentation and class test |
| 3 | 15-28Feb,2026 | Agriculture finance -concept and types ,credit needs of farmers, sources of credit institutional and non institutional sources | Class test |
| 4 | 1-15 March,2026 | NABARD, rural indebtedness: causes consequences and debt relief measures | Class test and oral presentation |
| 5 | 16-31 March,2026 | Role of HSI DC development of industrial parks s e g and industrial corridors in Haryana sector wise growth (automobiles textile it and agriculture based industries | Revision |
| 6 | 1-15 April,2026 16-31 April,2026 | Sector wise growth, industrial problems and challenges, industrial financial institutions in Haryana | Mid term exam |

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH

DEPARTMENT OF COMMERCE

LESSON PLAN (SESSION 2025-2026)

Name of the Teacher: Aditi Sharma

Class/Semester:- B.com 6th sem

Name of the Course:-Auditing

Course Code:- B23-COM-602

Lesson Plan of Bridge Course

| S.No | Period | Topics to Bridge Course | Academic Activity to be Organized |
|------|-------------------|--|-----------------------------------|
| 1 | 01-14January,2026 | Overview Of Auditing ,Methods Of Audit Work , Journal Proper and Debtor,Audit Reports. | |

Lesson Plan of Regular Course

| S.No | Period | Topics to be Covered | Academic Activity to be Organized |
|------|---------------------|--|-----------------------------------|
| 1 | 15-31January,2026 | Auditing: Concept, nature, objectives, scope, advantages and disadvantages; Types of audit: Internal audit, external audit, proprietary audit and efficiency audit; Audit process; Audit programme . | Lecture method oral presentation |
| 2 | 1-15 February, 2026 | Audit and book; Audit evidence and working papers; Pre audit preparation; Audit of e-commerce transactions; Difference between audit & investigation. | Class test |
| 3 | 16-28 February,2026 | Methods of audit work: Internal checking system, test checking, routine checking, internal control, audit procedure; Vouching: Concept, objectives and importance; Vouching of cash | Discussion on topic |

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| | | book, purchases book, sales book, bill receivable book and bills payable book. | |
| 4 | 1-8 (Holi vacations) 9-15 March, 2026 | Journal proper and debtor: Creditor ledgers, verification of assets and liabilities; Audit of limited companies; Company Audit: Appointment of auditor, powers, duties and liabilities; Divisible profits and dividend; Auditor's report: Cleaned and qualified report; Process of removing objections. | Class test |
| 5 | 16-30 March 2026 | Directions of Comptroller and Auditor general of India; Audit reports: Concept, importance, types; Investigation: Concept, nature, procedure and objectives, investigation and due diligence. | Power point presentation |
| 6 | 1-15 April, 2026 15-30 April 2026 | Professional ethics of auditing; Concept of CAAT (Computer Assisted Audit techniques). Revision | Mid term exams |

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH

DEPARTMENT OF MANAGEMENT

LESSON PLAN (SESSION 2025-2026)

Name of the Teacher:-Rajvinder kaur

Class/Semester:- BBA-VI

Name of the Course:- Business statistics

Course Code:- B23-COM-603

Lesson Plan of Bridge Course

| S.No | Period | Topics to Bridge Course | Academic Activity to be Organized |
|------|------------------------|---|-----------------------------------|
| 1 | 1 - 14 January,2026 | Basics of statistics - Meaning, importance and scope Meaning of Average, its uses and types Introduction of Standard deviations and skewness. | |

Lesson Plan of Regular Course

| S.No | Period | Topics to be Covered | Academic Activity to be Organized |
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| 1 | 16 - 31 Jan,2026 | Business Statistics: Introduction, Scope, Functions, Importance, Limitations of Statistics; | Class test |
| 2 | 1-14 Feb,2026 | Measures of Central Tendency; Measures of Dispersion: range and inter Quartile range, quartile deviation, mean deviation, | Ppt on properties of correlation and regression and |

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| | | standard deviation and coefficient of variation . | differences between both. |
| 3 | 15-28Feb,2026 | Correlation analysis: concept, simple, multiple and partial correlation, linear and non- linear, scatter diagram, karl Pearson's co-efficient of correlation, spearman's rank correlation, concurrent deviation, probable and standard error. | Class test |
| 4 | 1-15 March,2026 | Linear regression analysis: meaning, difference between correlation and regression, method of calculation of regression coefficients, standard error of estimate. | Class test |
| 5 | 16-31 March,2026 | Index numbers: Methods of constructing Index number. Problem in construction of index number; test of consistency of index number; chain indices; base shifting, splicing and defaulting of index number; use and construction of cost of living index number. | Revision |
| 6 | 1-15 April,2026 16-31 April,2026 | Time Series analysis: Components; decomposition of time series; additive and multiplicative models; determination of trends: graphic method, moving and semi-average method and method of least square (including linear second degree, parabolic, and exponential trend). | Mid term exam |

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH

DEPARTMENT OF COMMERCE

LESSON PLAN (SESSION 2025-2026)

Name of the Teacher: Aditi Sharma

Class/Semester:- B.com 6th sem

Name of the Course:-Managing Sales Force

Course Code:- B23-VOC-327

Lesson Plan of Bridge Course

| S.No | Period | Topics to Bridge Course | Academic Activity to be Organized |
|------|-------------------|--|-----------------------------------|
| 1 | 01-14January,2026 | Sales Force Management ,Sales Force Planning ,Sales Force Organisation, Handling The sales Force.Sales Quotas, | |

Lesson Plan of Regular Course

| S.No | Period | Topics to be Covered | Academic Activity to be Organized |
|------|---------------------|--|-----------------------------------|
| 1 | 15-31January,2026 | Sales force management: Concept, characteristics, objectives, functions and importance; Sales manager: Qualities, types and duties; Sales jobs: Concept and classification, determinants and factors for successful selling, selling as a career; Theories of selling: social, ethical, and legal aspects of selling; Salesmanship and personal selling: Types, duties and role of the sales force, determinants, qualities of successful sales force. | Lecture method oral presentation |
| 2 | 1-15 February, 2026 | Sales force planning, Concept, sales force forecasting and its methods, Planning the sales force requirement: Characteristics, importance, | Class test |

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| | | limitations, and process of sales force planning: Determining size of sales force: Formation of sales teams. | |
| 3 | 16-28 February,2026 | Sales force organization: Setting up sales territories need, objectives, prerequisites, principles, basis and process of establishing sales territories, Routing of sales territory and designing route charts, Sales quotas Concept, types, administration, purpose, methods, and difficulties in setting sales quota; Sales meetings and contests; Assigning sales territory and sales quota. | Discussion on topic |
| 4 | 1-8 (Holi vacations) 9-15 March, 2026 | Handling the Sales Force: Recruitment, selection, placement, induction, training, compensation, internal mobility of sales force; Motivating and leading the sales force; Sales force performance appraisal and measuring their effectiveness; Controlling the sales force. | Class test |
| 5 | 16-30 March 2026 | Practical:Conduct a case study on sales force planning and ascertain how sales force requirements are met or how a business determines the compensation for its sales team. Determine the basis on which a company declares its salespeople as the best employees and present in the form of a report. Perform a selling activity in a class by forming a sales team of 4-5 students. | Power point presentation |
| 6 | 1-15 April, 2026 15-30 April 2026 | Perform a selling activity in a class by Forming a sale team of 4-5 Students. Revision | Mid term exams |

JEEVAN CHANAN MAHILA MAHAVIDYALAYA, ASSANDH

DEPARTMENT OF MANAGEMENT LESSON PLAN (SESSION 2025-2026)

Name of the Teacher:-Deepti Dua

Class/Semester:- Bcom 6th sem

Name of the Course:- Management Accounting

Course Code:- B23-Com-601

Lesson Plan of Bridge Course

| S.No | Period | Topics to Bridge Course | Academic Activity to be Organized |
|------|------------------|---|-----------------------------------|
| 1 | 1-15January,2026 | Introduction of Financial Accounting , Cost Accounting. | |

Lesson Plan of Regular Course

| S.No | Period | Topics to be Covered | Academic Activity to be Organized |
|------|-------------------|---|-----------------------------------|
| 1 | 15-31January,2026 | Management accounting : Concept , nature scope, functions, techniques and role in decision making ; comparison between financial accounting , cost accounting and Management Accounting . Analysis of statement : Concept, objectives, types of financial statement analysis, Techniques of analysis : Comparative Financial Statement , Common size statement and trend analysis | Assignment |
| 2 | 1-15February,2026 | Ratio analysis: liquidity, solvency, probability and turnover. | Class Test |

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| 3 | 16Feb.- 28 Feb. 2026 | Fund Flow and Cash Flow statement: need, objectives and method of preparation. | Seminar |
| 4 | 1-31 March,2026 | Budgeting : Concept , objectives , merit and limitation; Essentials of Budget Administration , Types of budget : Functional budget ,Fixed and Flexible budget ; Standard costing : Concept of standard cost and standard costing, advantages ,limitation and application ; Variances analysis : concept material and labour. | Quiz |
| 5 | 1-15April , 2026 | Absorption versus variable costing: concept , important terms, distinctive features and income determination; Cost Volume Profit Analysis, Break Even analysis ,Angle of incidence , Margin of safety ,determination of cost in difference point. | Group Discussion and class Test |
| 6 | 15-30 April,2026 | Responsibility accounting: concept, significance ,types of responsibilities Centre ; Divisional performance measurement : Financial and non-financial measures; Transfer pricing ; Management reporting : concept, needs, types and essential of good report. | PPT on Banks |