

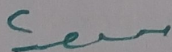
LESSION PLAN 2025-26

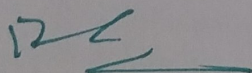
Name of the Assistant/ Associate Professor: SUBE SINGH, ASSOCIATE PROFESSOR

Class and Section : B.COM. st Year(1st Sem.)

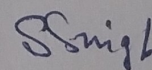
SUBJECT :- Business Organisation & Management

Months	Syllabus	
July, 2025	Unit-I: Business- Concept, Objectives, nature and Spectrum of business activities. Process of setting up of business enterprise, forms of business enterprise: Public, Private and joint sector	
Aug. 2025	Unit-I: forms of business enterprise: Public, Private and joint sector Unit-II: Functional aspects of Business: starting and operating small venturing enterprise operations, business size and location decisions. Lay Out: Mass production and mass customization.	
Sept. 2025	Unit – III: Management: Meaning, Concept, Importance and its Objectives. Management Process and its various functions (Planning, Organising, Staffing, Directing and Controlling). Management: Development of Management thoughts - Classical Approach, Neo Classical Approach and Modern Approach	
Oct. 2025	ClassTest: Unit – III: Managing functional areas of businesses Marketing, Product and pricing decisions, Distribution and promotional decisions, financial management and securities markets, risk management, HR strategies for domestic and global businesses	
Nov. 2025	financial management and securities markets, risk management, HR strategies for domestic and global businesses. At the end Assignments	





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Name of the Assistant/ Associate Professor: SUBE SINGH, ASSOCIATE PROFESSOR

Class and Section : B.COM. st Year(1st Sem.)

SUBJECT :- Business Environment

Months	Syllabus	
July, 2025	Unit-I: Business Environment: Concept, components, importance and significance of business environment. Environmental analysis: Techniques, approaches, benefits/importance; Environmental forecasting: Techniques, benefits and limitations. Economic systems: capitalism, socialism and mixed economy. Basic nature of Indian economy.	
Aug. 2025	Unit-I: Social Responsibility of Business: Concept, need, limitations, social responsibility of business towards different interested groups Unit-II Economic, Industrial and Manufacturing policy of India: Meaning, need, main division, advantages, limitations, achievement and shortcomings of new Economic policy. Industrial policy and Industrial Licensing policy: Meaning and Importance, New Industrial policy of 1991: Features, limitations and suggestions..	
Sept. 2025	Unit – III: Foreign Trade, Investment and Regulations: Development and regulation of foreign trade; foreign trade policy; export promotion; organizational set up; production assistance; marketing assistance; EPZs, EOUs, TPs and SEZs; export houses and trading houses. Meaning, significance, types and growth of foreign investment;	
Oct. 2025	ClassTest : Unit – III: Cross-border M&As; Foreign investment in India; Foreign investment by Indian companies. Multinational corporations: Meaning, organizational models, dominance, role, merits and demerits.	
Nov. 2025	Unit-IV: WTO (World Trade Organization): Meaning, objective, functions, organization structure, Importance. International Monetary Fund (IMF): Meaning, objective, functions success and failure of IMF. World Bank: Establishment, objectives, members, functions, failure of World Bank. Assignments of Students:	

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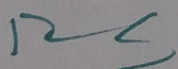
Name of the Assistant/ Associate Professor: SUBE SINGH, ASSOCIATE PROFESSOR

Class and Section B.COM.IInd, 3rd Sem.

Subject: - Corporate Law- I(2025-26)

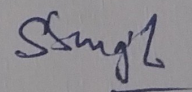
Months	Syllabus	
July, 2025	Unit- I Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation;	
Aug. 2025	Lifting of corporate veil Unit- II Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of	
Sept. 2025	promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences. Unit- III Memorandum of Association: - Meaning; importance;	
Oct. 2025	clauses of memorandum of association and their Alteration; doctrine of ultra-virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.	
Nov. 2025	Unit- IV Borrowing Powers; Debentures and Charges.	

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Name of the Assistant/ Associate Professor: SUBE SINGH, ASSOCIATE PROFESSOR

Class and Section : B.COM. 2ND Year(3RD Sem.)

SUBJECT :- QUANTATIVE TECHNIQUES FOR BUSINESS-II

Months	Syllabus	
July, 2025	Unit-I: Linear Programming-Linear Programming-Formulation and assumptions of LPP; Graphical method of solution; Problems relating to two variables including the case of mixed constraints.	
Aug. 2025	Unit-I Cases having no solution, multiple solutions, unbounded solution and redundant constraints Unit-II: Time-based Data: Index Numbers-Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.	
Sept. 2025	Unit – III: Time- based Data: Time Series Analysis- Components of time series; additive and multiplicative models	
Oct. 2025	ClassTest : Unit – III: Trend analysis: Finding trend by moving average method and fitting of linear trend line using principle of least squares.	
Nov. 2025	Unit-IV: Probability Distribution-Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters. Assignments of Students:	

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12

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Class and Section B.COM.IIIrd, Vth Sem.

SUBJECT :- Cost Accounting – I(2025-26)

Months	Syllabus	
July, 2025	Unit-I Cost Accounting : Meaning, Features, Scope, Techniques	
Aug. 2025	Limitations. Costing; cost accountancy; cost centers and profit, Methods, Objectives, Importance and centers, Difference and similarities of Cost accounting system with financial accounting system. Cost: main elements and types. Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.	
Sept. 2025	Unit – II Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.	
Oct. 2025	Unit – III Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods Unit – IV Unit and output costing : meaning and objectives.	
Nov. 2025	cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types. Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.	

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Name of the Assistant/ Associate Professor: SUBE SINGH, ASSOCIATE PROFESSOR

Class and Section B.COM.IIIrd, Vth Sem.

Subject: TAXATION LAW-I

Month	Syllabus	
July, 2025	Unit-I: Income Tax: An introduction and Important Definitions,	
Aug. 2025	Unit-I: Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes, Unit-II : Income from Salaries (including retirement benefits)	
Sept. 2025	Unit-III Profits and Gains from Business or Profession; House property. Depreciation	
Oct. 2025	Test of Students Unit IV.: Capital Gains Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses,.	
Nov. 2025	Deductions to be made in computing total income. Assignments of Students:	

Seen

RS

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Sub Singh