

C.H.L. Government College, Chhara (Jhajjar)

Affiliated to Maharshi Dayanand University, Rohtak

Lesson Plan

Class: B.A. — 1st Semester

Subject: Financial Literacy (24COMX01MD01)

Professor: Geetanjali (Assistant Professor, Commerce)

Session: 2026-27 (Odd Semester)

Course Learning Outcomes (CLO)

CLO1: Understand the significance of financial literacy and the process of financial planning, including the preparation of personal, family, business, and national budgets.

CLO2: Identify and differentiate between various types of banks and banking products/services, as well as post office savings schemes and services provided by India Post Payments Bank.

CLO3: Gain knowledge about different life insurance policies, health insurance plans, and property insurance policies, and understand the offerings of post office life insurance schemes.

CLO4: Familiarise with key terms and concepts used in stock markets, including various types of shares, market indices, and stock market transactions, as well as the taxation on capital gains and mutual funds.

Dates	Topics to be Covered
11 Aug – 17 Aug 2026	Unit I: Meaning, importance and scope of financial literacy; Prerequisites of financial literacy (level of education, numerical and communication ability); overview of financial institutions
18 Aug – 24 Aug 2026	Unit I: Meaning, importance and need for financial planning
25 Aug – 31 Aug 2026	Unit I: Procedure for financial planning and preparing a budget; Class Test on Unit I
1 Sep – 7 Sep 2026	Unit II: Types of banks
8 Sep – 14 Sep 2026	Unit II: Banking products and services; cashless banking, e-banking; identifying counterfeit currency
15 Sep – 21 Sep 2026	Unit II: CIBIL, ATM, net banking, RTGS, NEFT, IMPS, Electronic Clearance Services (ECS)
22 Sep – 28 Sep 2026	Unit II: Debit and credit cards, app-based payment systems, bank draft and pay order, banking complaints and Banking Ombudsman; Class Test on Unit II
29 Sep – 5 Oct 2026	Unit III: Life insurance — term life insurance, endowment policies, pension policies, ULIP
6 Oct – 12 Oct 2026	Unit III: Health insurance plans; comparison of policies offered by various health insurance companies
13 Oct – 19 Oct 2026	Unit III: Property insurance policies; comparison of policies offered by various life insurance companies
20 Oct – 26 Oct 2026	Unit III: Post office life insurance schemes — Postal Life Insurance (PLI) and Rural Postal Life Insurance (RPLI)
27 Oct – 31 Oct 2026	Unit IV: Stock market terms — SENSEX, NIFTY, Equity shares, Preference shares, Debentures; Class Test on Unit III
1 Nov – 9 Nov 2026	Diwali Break — College Closed (no teaching)
10 Nov – 16 Nov 2026	Unit IV: Bonus shares, dividend, DEMAT account, trading account, delivery instruction slip (DI Slips)
17 Nov – 23 Nov 2026	Unit IV: Blue chips, defensive stocks, face value, market value, market capitalisation; pre-opening and trading session, opening/closing price
24 Nov – 30 Nov 2026	Unit IV: Business days, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Class Test on Unit IV
1 Dec – 6 Dec 2026	submission of Assignment / Case Study; Student Seminar / Presentation; comprehensive revision and doubt-clearing session

Suggested Readings

- Avadhani, V. A. Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Chandra, P. Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
- Kothari, R. Financial Services in India — Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: Universe Company.

C.H.L. Government College, Chhara (Jhajjar)

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Lesson Plan

Class: B.Com. — 1st Semester

Subject: Business Communication (24COM401SE01)

Professor: Geetanjali (Assistant Professor, Commerce)

Session: 2026-27 (Odd Semester)

Course Learning Outcomes (CLO)

CLO1: To impart a basic understanding of written business communication, including letters, reports, and email in different business situations.

CLO2: To improve students' interpretation, reading, writing and speaking skills for official communication.

CLO3: To enhance proficiency and competencies in verbal and non-verbal communication skills with a holistic long-term perspective of the professional career of students.

CLO4: To educate about preparing clear and concise written business documents.

CLO5: To make students conversant with business or official communication terms useful in routine business operations.

Dates	Topics to be Covered
11 Aug – 17 Aug 2026	Unit 1: Business Communication — Meaning and Process of Business Communication; Importance of effective communication; Types of Business Communication
18 Aug – 24 Aug 2026	Unit 1: Barriers to Communication
25 Aug – 31 Aug 2026	Unit 1: Essentials of an Effective Communication System; Class Test on Unit 1
1 Sep – 7 Sep 2026	Unit 2: Communication Skills — Reading skills, Listening skills
8 Sep – 14 Sep 2026	Unit 2: Note making
15 Sep – 21 Sep 2026	Unit 2: Persuasive speaking
22 Sep – 28 Sep 2026	Unit 2: Body language, Gestures; Class Test on Unit 2
29 Sep – 5 Oct 2026	Unit 3: Business Email Writing — Process of writing email, writing style and skills
6 Oct – 12 Oct 2026	Unit 3: Email Etiquette and Email Samples
13 Oct – 19 Oct 2026	Skill Activity (Lab): Systematically draft different emails
20 Oct – 26 Oct 2026	Unit 4: Points to be considered before writing business letters
27 Oct – 31 Oct 2026	Unit 4: Types of Business Letters
1 Nov – 9 Nov 2026	Diwali Break — College Closed (no teaching)
10 Nov – 16 Nov 2026	Unit 4: Business Letter Format and Samples; Class Test on Units 3 & 4
17 Nov – 23 Nov 2026	Skill Activity (Lab): Use word processor to prepare Resume
24 Nov – 30 Nov 2026	Skill Activity (Lab): Use of mail merge in Word Processor; prepare a Letter of Internship requisition and send email
1 Dec – 6 Dec 2026	Skill Activity (Lab): Install and uninstall a Web Browser and record the steps; submission of Assignment / Case Study; Student Seminar / Presentation; comprehensive revision

Suggested Readings

- Murphy, Herta A., Herbert W. Hildebrandt and Jane P. Thomas. Effective Business Communication.
- Konera, Arun. Professional Communication. Tata McGraw Hill, New Delhi.
- McGrath, E. H. Basic Managerial Skills for All. PHI, New Delhi.
- Meenakshi Raman and Parkash Singh. Business Communication. Oxford University Press, New Delhi.
- UGC MOOCs — Business Communication (Letter Writing), inflibnet.ac.in.
- e-Adhyayan — Email Writing Etiquettes: Business Communication, ebooks.inflibnet.ac.in.
- Effective Business Communication. Viva Books.
- Business Communication. Sahitya Bhawan, Agra (UP).

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Lesson Plan

Class: B.Com. — 3rd Semester

Subject: Corporate Accounting-I (25COMI403DS01)

Professor: Geetanjali (Assistant Professor, Commerce)

Session: 2026-27 (Odd Semester)

Course Learning Outcomes (CLO)

CLO1: Understand the classification and issuance of different types of securities.

CLO2: Comprehend the classification, issuance, redemption, and underwriting of debentures; understand the concept of goodwill and shares.

CLO3: Develop the ability to prepare final accounts in compliance with the Companies Act, 2013.

CLO4: Gain knowledge of consolidated financial statements; understand how to prepare financial reports for holding and subsidiary companies.

Dates	Topics to be Covered
11 Aug – 17 Aug 2026	Unit 1: Accounting for Share Capital — Issue of Equity Shares: concepts and journal entries
18 Aug – 24 Aug 2026	Unit 1: Allotment and Calls on shares — numerical problems
25 Aug – 31 Aug 2026	Unit 1: Forfeiture and Re-issue of shares — numerical problems
1 Sep – 7 Sep 2026	Unit 1: Issue of Debentures — concepts and numerical problems
8 Sep – 14 Sep 2026	Unit 1: Redemption of Debentures — methods and numerical problems; Class Test on Unit 1
15 Sep – 21 Sep 2026	Unit 2: Underwriting of Shares — marked, unmarked and firm underwriting
22 Sep – 28 Sep 2026	Unit 2: Underwriting of Debentures — numerical problems
29 Sep – 5 Oct 2026	Unit 2: Valuation of Shares — Net Assets Method and Yield Method
6 Oct – 12 Oct 2026	Unit 2: Valuation of Shares — Fair Value Method; treatment of profit/loss prior to incorporation
13 Oct – 19 Oct 2026	Unit 2: Treatment of profit/loss subsequent to incorporation — numerical problems; Class Test on Unit 2
20 Oct – 26 Oct 2026	Unit 3: Company Final Accounts — Provisions of the Companies Act, 2013; Preparation of Final Accounts — Statement of Profit and Loss (Schedule III format)
27 Oct – 31 Oct 2026	Unit 3: Preparation of Final Accounts — Balance Sheet (Schedule III format)
1 Nov – 9 Nov 2026	Diwali Break — College Closed (no teaching)
10 Nov – 16 Nov 2026	Unit 3: Adjustments relating to preparation of Final Accounts — numerical problems
17 Nov – 23 Nov 2026	Unit 3: Comprehensive numerical problems on Final Accounts; Class Test on Unit 3
24 Nov – 30 Nov 2026	Unit 4: Accounting for Holding and Subsidiary Companies — basic concepts and Consolidated Balance Sheet
1 Dec – 6 Dec 2026	Unit 4: Consolidated Financial Statements — minority interest, goodwill/capital reserve on consolidation; numerical problems; Revision of all units; comprehensive numerical practice and doubt-clearing session

Suggested Readings

- Shukla, M.C., Grewal, T.S. & Gupta, S.C. Advance Accounts. S.Chand & Co., New Delhi.
- Gupta, R.L. & Radha Swami, M. Company Accounts. Sultan Chand, New Delhi.
- Monga, J.R., Ahuja, Girish & Sehgal, Ashok. Financial Accounting. Mayur Paperbacks, Noida.
- Goel, D.K. Corporate Accounting. Arya Publications, New Delhi.
- Tulsian, P.C. Corporate Accounting. S.Chand Publishers.



C.H.L. Government College, Chhara (Jhajjar)
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Lesson Plan

Class: B.Com. — 5th Semester

Subject: Entrepreneurship Development (26COMI405DS02)

Professor: Geetanjali (Assistant Professor, Commerce)

Session: 2026-27 (Odd Semester)

Course Learning Outcomes (CLO)

CLO1: Understand the fundamental concepts, process, and dimensions of entrepreneurship.

CLO2: Explain different types of entrepreneurs and the role of institutional and government support in entrepreneurship development.

CLO3: Understand the MSMED Act, MSMEs, and their role in the Indian economy.

CLO4: Develop skills in business opportunity identification and project report preparation.

Dates	Topics to be Covered
11 Aug – 17 Aug 2026	Unit I: Entrepreneurship — concept and definitions; entrepreneur and entrepreneurial mind-set
18 Aug – 24 Aug 2026	Unit I: Traits and qualities of entrepreneurs; Entrepreneur vs. Manager; entrepreneurship process
25 Aug – 31 Aug 2026	Unit I: Factors influencing the emergence of entrepreneurship; role of entrepreneur in economic growth
1 Sep – 7 Sep 2026	Unit I: Creativity & Innovation; dimensions of entrepreneurship; Class Test on Unit I
8 Sep – 14 Sep 2026	Unit II: Classification of Entrepreneurship — women entrepreneurship, social entrepreneurship, corporate entrepreneurship
15 Sep – 21 Sep 2026	Unit II: Family business — concept; structure and types of family firms
22 Sep – 28 Sep 2026	Unit II: Entrepreneurial support system — access to finance, marketing assistance, technology support, role of government and institutions
29 Sep – 5 Oct 2026	Unit II: Financial support — business incubators, angel investors, start-up finance, venture capital & private equity fund; Government initiatives (Start Up India, Stand Up India, Make in India); Class Test on Unit II
6 Oct – 12 Oct 2026	Unit III: MSME — meaning; role of MSME sector in the Indian economy
13 Oct – 19 Oct 2026	Unit III: Role of trade associations and self-help groups for promotion of entrepreneurship
20 Oct – 26 Oct 2026	Unit III: MSME Development Act (MSMEDA), 2006; types of business entities — micro, small and medium enterprises; provisions for promotion and development of MSME
27 Oct – 31 Oct 2026	Unit III: Institutional support for MSMEs; Class Test on Unit III
1 Nov – 9 Nov 2026	Diwali Break — College Closed (no teaching)
10 Nov – 16 Nov 2026	Unit IV: Understanding and analysing business opportunities; importance of writing a business plan
17 Nov – 23 Nov 2026	Unit IV: Contents of business plan
24 Nov – 30 Nov 2026	Unit IV: Designing business processes — location, layout, operation planning & control
1 Dec – 6 Dec 2026	Unit IV: Preparation of project report (business plan/project report); comprehensive revision

Suggested Readings

- Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
- Desai, V. Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House, Mumbai.
- Hisrich, R., Peters, M. & Shepherd, D. Entrepreneurship. McGraw Hill Education, New York.
- Mukherjee & Roy. Entrepreneurship Development and Business Ethics. Oxford University Press.
- Rao, T.V. & Kuratko, D.F. Entrepreneurship: A South Asian Perspective. Cengage Learning, Boston.
- Hisrich, Robert, Peters, Michael & Shepherd, Dean. Entrepreneurship. McGraw-Hill Education.
- Roy, R. Entrepreneurship. Oxford University Press.



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Lesson Plan

Class: B.Com. — 5th Semester

Subject: Managerial Economics (26COMI405DS04)

Professor: Geetanjali (Assistant Professor, Commerce)

Session: 2026-27 (Odd Semester)

Course Learning Outcomes (CLO)

CLO1: To know the nature and scope of managerial economics, managerial economists, and to have a clear understanding of the fundamental concepts of economics.

CLO2: To understand the functioning of demand and supply, how markets work, and market equilibrium.

CLO3: To know the short-run and long-run production functions and the measurement of productivity.

CLO4: To have a solid understanding of price determination and equilibrium of the firm and industry under different market conditions.

Dates	Topics to be Covered
11 Aug – 17 Aug 2026	Unit I: Nature and scope of Managerial Economics; Managerial economists — role and responsibilities
18 Aug – 24 Aug 2026	Unit I: Fundamental economic concepts — incremental principle, opportunity cost principle
25 Aug – 31 Aug 2026	Unit I: Discounting principle; factors of production
1 Sep – 7 Sep 2026	Unit I: Recap and problem-solving on fundamental economic concepts; Class Test on Unit I
8 Sep – 14 Sep 2026	Unit II: Law of Demand; elasticity of demand
15 Sep – 21 Sep 2026	Unit II: Consumer equilibrium — utility approach
22 Sep – 28 Sep 2026	Unit II: Consumer equilibrium — indifference curve approach
29 Sep – 5 Oct 2026	Unit II: Demand estimation and demand forecasting techniques; Class Test on Unit II
6 Oct – 12 Oct 2026	Unit III: Production functions — short run
13 Oct – 19 Oct 2026	Unit III: Production functions — long run; producer's equilibrium
20 Oct – 26 Oct 2026	Unit III: Cost classifications; cost curves — short run and long run; economic value analysis
27 Oct – 31 Oct 2026	Unit III: Law of variable proportions and law of returns to scale; economies of scale; learning curve; Class Test on Unit III
1 Nov – 9 Nov 2026	Diwali Break — College Closed (no teaching)
10 Nov – 16 Nov 2026	Unit IV: Price determination and equilibrium of firm and industry — perfect competition
17 Nov – 23 Nov 2026	Unit IV: Monopoly; monopolistic competition
24 Nov – 30 Nov 2026	Unit IV: Oligopoly; managerial theories of firms; pricing policies, practices, strategies and tactics
1 Dec – 6 Dec 2026	Unit IV: Transfer pricing; pricing under risk and uncertainty; elements of factor pricing; comprehensive revision

Suggested Readings

- Jain, T. R. Managerial Economics. VK Global Publications Pvt. Ltd., New Delhi.
- Dwivedi, D. N. Managerial Economics (9th ed.). Vikas Publishing House Pvt. Ltd.
- Hubbard, Glenn & O'Brien, Anthony. Micro Economics (9th ed.). Pearson.
- Salvatore, Dominick. Principles of Microeconomics (5th ed.). Oxford University Press.
- McConnell, Campbell R., Brue, Stanley L., Flynn, Sean Masaki & Ray Chaudhuri, Bibek. Microeconomics (22nd ed.). McGraw Hill India.

