

GOVERNMENT COLLEGE BARWALA (HISAR)

Lesson Plan (2025-2026) Odd Semester

Name: - Pankaj Kumar

Subject: - Basic Accounting (DSC-2)

Paper Code – C24BCM102T

Class: - B COM 1st Year (1st Semester)

Section: - A

Weeks	Dates	Topics
Week 1	14-07-2025 to 19-07-2025	Accounting: Nature , Scope & Objective
Week 2	21-07-2025 to 26-07-2025	Functions and Limitations of Accounting
Week 3	28-07-2025 to 02-08-2025	Double Entry System
Week 4	04-08-2025 to 08-08-2025	Accounting Concepts and Conventions
Week 5	11-08-2025 to 14-08-2025	Accounting Cycle : Meaning, Process
Week 6	18-08-2025 to 23-08-2025	Journal : Meaning, Feature and Performa
Week 7	25-08-2025 to 30-08-2025	Journal of Transactions
Week 8	01-09-2025 to 06-09-2025	Ledger : Meaning, Feature
Week 9	08-09-2025 to 13-08-2025	Subsidiary Book , Trail Balance
Week 10	15-09-2025 to 20-09-2025	Depreciation : Concept , Causes, Features, Objectives
Week 11	24-09-2025 to 27-09-2025	Depreciation : Methods
Week 12	29-09-2025 to 04-10-2025	Depreciation : Methods
Week 13	06-10-2025 to 11-10-2025	Provisions and Reserves
Week 14	13-10-2025 to 18-10-2025	Rectification of Errors
Week 15	19-10-2025 to 26-10-2025	Diwali Break
Week 16	27-10-2025 to 31-10-2025	Preparation of Final Accounts
Week 17	03-11-2025 to 08-11-2025	Preparation of Final Accounts (With Adjustments)
Week 18	10-11-2025 to 15-11-2025	Accounting For Non Profit Organizations
Week 19	17-11-2025 to 21-11-2025	Revision



Signature

Name: Pankaj Kumar

Extension Lecturer

Department of Commerce

GOVERNMENT COLLEGE BARWALA (HISAR)

Lesson Plan (2025-2026) Odd Semester

Name: - Pankaj Kumar

Subject: - Fundamentals of Accounting (DSC-3)

Paper Code – C24BBA103T

Class: - BBA 1st Year (1st Semester)

Section: - All

Weeks	Dates	Topics
Week 1	14-07-2025 to 19-07-2025	Accounting: Nature , Scope
Week 2	21-07-2025 to 26-07-2025	Functions and Limitations of Accounting
Week 3	28-07-2025 to 02-08-2025	Type of Accounting And Accounting System
Week 4	04-08-2025 to 08-08-2025	Accounting Concepts and Conventions
Week 5	11-08-2025 to 14-08-2025	Accounting Equation
Week 6	18-08-2025 to 23-08-2025	Accounting Process : Journal
Week 7	25-08-2025 to 30-08-2025	Accounting Process : Journal and Ledger
Week 8	01-09-2025 to 06-09-2025	Subsidiary Book , Trail Balance
Week 9	08-09-2025 to 13-08-2025	Capital and Revenue : Expenditure, Receipts, Loss, Profit
Week 10	15-09-2025 to 20-09-2025	Preparation of Final Accounts
Week 11	24-09-2025 to 27-09-2025	Preparation of Final Accounts (With Adjustments)
Week 12	29-09-2025 to 04-10-2025	Preparation of Final Accounts (With Adjustments)
Week 13	06-10-2025 to 11-10-2025	Depreciation : Concept , Causes, Features, Objectives
Week 14	13-10-2025 to 18-10-2025	Depreciation : Methods
Week 15	19-10-2025 to 26-10-2025	Diwali Break
Week 16	27-10-2025 to 31-10-2025	Bank Reconciliation Statement
Week 17	03-11-2025 to 08-11-2025	Role of Computer in Accounting
Week 18	10-11-2025 to 15-11-2025	Accounting For Non Profit Organizations
Week 19	17-11-2025 to 21-11-2025	Revision



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Name: Pankaj Kumar

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GOVERNMENT COLLEGE BARWALA (HISAR)

Lesson Plan (2025-2026) Odd Semester

Name: - Pankaj Kumar

Subject: - GST Return Filing (SEC-1)

Paper Code – C24SEC101T

Class: - BBA 1st Year (1st Semester)

Section: - Half

Weeks	Dates	Topics
Week 1	14-07-2025 to 19-07-2025	Overview of GST : Concepts
Week 2	21-07-2025 to 26-07-2025	Overview of GST
Week 3	28-07-2025 to 02-08-2025	Registration
Week 4	04-08-2025 to 08-08-2025	Registration
Week 5	11-08-2025 to 14-08-2025	Levy and Collection of tax
Week 6	18-08-2025 to 23-08-2025	Taxes Exempted form GST
Week 7	25-08-2025 to 30-08-2025	Taxation of Services
Week 8	01-09-2025 to 06-09-2025	Tax Invoice, Bill of Supply
Week 9	08-09-2025 to 13-08-2025	Composition Scheme, Reverse Charge Mechanism
Week 10	15-09-2025 to 20-09-2025	Input Tax Credit
Week 11	24-09-2025 to 27-09-2025	Input Tax Credit
Week 12	29-09-2025 to 04-10-2025	Time of Supply
Week 13	06-10-2025 to 11-10-2025	Value of Supply
Week 14	13-10-2025 to 18-10-2025	Value of Supply
Week 15	19-10-2025 to 26-10-2025	Diwali Break
Week 16	27-10-2025 to 31-10-2025	Returns
Week 17	03-11-2025 to 08-11-2025	Returns
Week 18	10-11-2025 to 15-11-2025	Records to be Maintained under GST
Week 19	17-11-2025 to 21-11-2025	Revision



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GOVERNMENT COLLEGE BARWALA (HISAR)

Lesson Plan (2025-2026) Odd Semester

Name: - Pankaj Kumar

Subject: - Management Accounting

Paper Code – B Com 501

Class: - B COM 3rd Year (5th Semester)

Section: - All

Weeks	Dates	Topics
Week 1	14-07-2025 to 19-07-2025	Management Accounting: Meaning, Scope
Week 2	21-07-2025 to 26-07-2025	Importance and Techniques.
Week 3	28-07-2025 to 02-08-2025	Distinction between Financial Accounting & Cost Accounting and Management Accounting
Week 4	04-08-2025 to 08-08-2025	Budgeting and Budgetary Control: Concept of Budgeting
Week 5	11-08-2025 to 14-08-2025	Budgetary Control, Objectives and Advantages of Budgetary Control
Week 6	18-08-2025 to 23-08-2025	Types of Budgets and their Preparation
Week 7	25-08-2025 to 30-08-2025	Essentials of a Budgetary Control System. Performance Budgeting and Zero-Base Budgeting
Week 8	01-09-2025 to 06-09-2025	Marginal Costing: Meaning, Nature, Uses and Limitations
Week 9	08-09-2025 to 13-09-2025	Break-Even Analysis
Week 10	15-09-2025 to 20-09-2025	P/V Ratio, Margin of Safety
Week 11	24-09-2025 to 27-09-2025	Angle of Incidence, Decision involving Alternative Choices
Week 12	29-09-2025 to 04-10-2025	Decision involving Alternative Choices
Week 13	06-10-2025 to 11-10-2025	Financial Analysis: Meaning and Importance
Week 14	13-10-2025 to 18-10-2025	Ratio Analysis: Meaning, Importance, Limitations
Week 15	19-10-2025 to 26-10-2025	Diwali Break
Week 16	27-10-2025 to 31-10-2025	Calculations of ratios
Week 17	03-11-2025 to 08-11-2025	Cash Flow Statement: Meaning, Uses and Preparation
Week 18	10-11-2025 to 15-11-2025	Cash Flow Statement: Preparation
Week 19	17-11-2025 to 21-11-2025	Revision



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Name: Pankaj Kumar

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GOVT. COLLEGE BARWALA (HISAR)

Lesson Plan (2025-2026) Odd Semester

Name: - Pankaj Kumar

Subject: - Corporate Accounting (DSC-3)

Paper Code – C24BCM302T

Class: - B COM 2nd Year (3rd Semester)

Section: - A & B

Weeks	Dates	Topics
Week 1	14-07-2025 to 19-07-2025	Issues of Shares
Week 2	21-07-2025 to 26-07-2025	Issues of Shares
Week 3	28-07-2025 to 02-08-2025	Bonus Share, Buy Back of Share, Right Share, Book Building
Week 4	04-08-2025 to 08-08-2025	Redemption of Preference Share, Issue of Debentures
Week 5	11-08-2025 to 14-08-2025	Redemption of Debenture
Week 6	18-08-2025 to 23-08-2025	Final Accounts of Companies
Week 7	25-08-2025 to 30-08-2025	Valuation of Goodwill
Week 8	01-09-2025 to 06-09-2025	Valuation of Shares
Week 9	08-09-2025 to 13-09-2025	Accounting Treatment of Banking Companies
Week 10	15-09-2025 to 20-09-2025	Accounting Treatment of Insurance Companies
Week 11	24-09-2025 to 27-09-2025	Accounts of Holding Companies
Week 12	29-09-2025 to 04-10-2025	Accounts of Holding Companies
Week 13	06-10-2025 to 11-10-2025	Liquation of Companies
Week 14	13-10-2025 to 18-10-2025	Liquation of Companies
Week 15	19-10-2025 to 26-10-2025	Diwali Break
Week 16	27-10-2025 to 31-10-2025	Amalgamation of Companies
Week 17	03-11-2025 to 08-11-2025	Amalgamation of Companies
Week 18	10-11-2025 to 15-11-2025	Internal Reconstruction
Week 19	17-11-2025 to 21-11-2025	Revision



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