

Lesson Plan (Financial Accounting – 18 Weeks)
(July 2025 to November 2025)

Name of Teacher: Dr. Naveen Badhwar

Subject : Financial Accounting

Class : B.com 1st Sem.

Paper Code : DSC 24 Com 401 DS01

Week No.	Contents
Week 1	Introduction to Accounting – Meaning, Objectives, and Process
Week 2	Limitations and Basic Terms of Accounting
Week 3	Generally Accepted Accounting Principles (GAAP); Accounting Standard – AS1
Week 4	Journalizing – Meaning, Format, and Practice of Journal Entries
Week 5	Posting to Ledger and Balancing of Accounts Class Test
Week 6	Preparation of Trial Balance and Error Detection
Week 7	Capital and Revenue Items; Reserves and Provisions – Meaning and Importance
Week 8	Depreciation – Meaning, Causes, and Accounting Procedures Class Test

Week 9	Methods of Depreciation – Straight Line Method and Diminishing Balance Method
Week 10	Change in Method of Depreciation; Accounting Standard – AS10
Week 11	Accounting Errors – Types and Rectification Class Test
Week 12	Final Accounts – Preparation without Adjustments
Week 13	Final Accounts – Preparation with Adjustments Class Presentation
Week 14	Concept and Features of Computerised Accounting System
Week 15	Comparison: Manual vs. Computerised Accounting System; Advantages and Limitations
Week 16	Sourcing and Selection of Accounting Software; Accounting for Non-Profit Organizations
Week 17	Revision
Week 18	Revision

Lesson Plan (Business Communication – 18 weeks)
(July 2025 to November 2025)

Name of Teacher: Dr. Naveen Badhwar

Subject : Business Communication

Class : B.com 1st Sem.

Paper Code : 24COM401SE01

Week No.	Contents
Week 1	Business Communication – Meaning and Process of Business Communication
Week 2	Importance of Effective Communication; Types of Business Communication
Week 3	Barriers to Communication; Essentials of an Effective Communication System
Week 4	Communication Skills – Reading Listening Skills Class Test
Week 5	Communication Skills – Note Making Persuasive Speaking
Week 6	Non-verbal Communication – Body Language Gestures

	Class Test
Week 7	Introduction to Business Email Writing Process of Writing Email
Week 8	Writing Style Skills in Business Emails
Week 9	Email Etiquette – Structure, Tone, and Clarity
Week 10	Practical Email Writing – Samples and Exercises Class Test and Presentation
Week 11	Introduction to Business Letter Writing – Importance and Preparation
Week 12	Points to be Considered before Writing Business Letters
Week 13	Types of Business Letters – Enquiry, Order Complaint Letters

Week 14	Business Letter Formats Layout and Structure
Week 15	Practical Business Letter Writing Samples and Exercises
Week 16	Revision and Integration of All Communication Skills
Week 17	Revision
Week 18	Revision

Lesson Plan (Income Tax – 18 Weeks)
(July 2025 to November 2025)

Name of Teacher: Dr. Naveen Badhwar

Subject : Income Tax

Class : B.com 5th Sem.

Paper Code : B23-COM-302

Week No.	Contents
Week 1	Introduction to Income Tax – Meaning, Objectives, and Importance Overview of Indian Tax System
Week 2	Important Definitions under the Income Tax Act – Assessee, Previous Year, Assessment Year, and Income
Week 3	Agricultural Income – Meaning, Exemptions, Partial Integration of Agricultural Income
Week 4	Residential Status and Incidence of Tax Liability Exempted Incomes under Section 10 Class Test

Week 5	Income from Salaries – Meaning, Scope Tax Treatment of Allowances and Perquisites
Week 6	Retirement Benefits – Pension, Gratuity, and Leave Encashment Computation of Salary Income
Week 7	Income from House Property – Annual Value, Deductions, Computation of Taxable Income
Week 8	Comprehensive Problems on Salary and House Property Income Class Test
Week 9	Profits and Gains from Business or Profession – Meaning, Basis of Charge, and Computation
Week 10	Depreciation under Income Tax Act Capital Gains – Meaning, Types, and Computation
Week 11	Exemptions and Deductions related to Capital Gains Practical Problems Class Test
Week 12	Income from Other Sources – Scope, Deductions, and Computation

Week 13	Clubbing of Incomes and Aggregation of Incomes Set Off and Carry Forward of Losses
Week 14	Deductions under Chapter VI-A Computation of Total Income
Week 15	Filing of Income Tax Return – Procedure, Due Dates, e-Filing Basics
Week 16	Revision, Comprehensive Problem Solving, and Recent Amendments in Income Tax
Week 17	Revision
Week 18	Revision

Lesson Plan (Corporate Taxation – 18 Weeks)
(July 2025 to November 2025)

Name of Teacher: Dr. Naveen Badhwar

Subject : Corporate Tax

Class : M.com 1st Sem.

Paper Code :

Week No.	Contents
Week 1	Meaning and Characteristics of a Company Difference between Company and Firm Introduction to Corporate Taxation in India.
Week 2	Types of Companies under the Income Tax Act – Domestic, Foreign, and Widely/Narrowly Held Companies.
Week 3	Residential Status and Incidence of Tax on Companies Scope of Total Income
Week 4	Computation of Income of a Company under Various Heads – Overview and Principles of Computation. Class Test
Week 5	Income from Business and Profession for Companies Allowable and Disallowable Expenses

Week 6	General Provisions Applicable to Companies for Computation of Gross Total Income Set-off and Carry Forward of Losses
Week 7	Deductions from Gross Total Income as Applicable to Companies under Chapter VI-A Practical Computations
Week 8	Computation of Tax for Various Types of Companies – Domestic and Foreign Companies Surcharge and Cess.
Week 9	Provisions of Minimum Alternate Tax (MAT) under Section 115JB Computation, and Carry Forward of MAT Credit Class Test
Week 10	Assessment of Insurance Companies – Life Insurance and General Insurance Special Provisions and Computation of Income
Week 11	Assessment of Charitable, Educational, and Religious Institutions Registration under Section 12A and 80G Exemptions

Week 12	Assessment of Political Parties and Their Tax Treatment under the Income Tax Act
Week 13	Assessment of Non-Residents Computation of Income; Provisions Related to Advance Ruling for Non-Residents.
Week 14	Assessment of Cooperative Societies – Meaning, Deductions under Section 80P, Computation of Income.
Week 15	Assessment of Discontinued Business Treatment of Unabsorbed Losses and Depreciation.
Week 16	Double Taxation Relief – Concept, Types (Bilateral and Unilateral), and Methods of Relief Revision and Comprehensive Problem Solving.
Week 17	Revision
Week 18	Revision

Lesson Plan (Fundamentals of Econometrics – 18 Weeks)
(July 2025 to November 2025)

Name of Teacher: Dr. Naveen Badhwar

Subject : Fundamentals of Econometrics

Class : M.com 3rd Sem.

Paper Code :

Week No.	Contents
Week 1	Introduction to Time Series and Stochastic Processes Characteristics and Examples of Time Series Data.
Week 2	Stationary and Non-stationary Time Series Concepts of Mean and Variance Stationarity.
Week 3	Unit Root Stochastic Processes Random Walk Models Importance of Stationarity in Modeling.
Week 4	Unit Root Tests – Augmented Dickey-Fuller (ADF) and Phillips-Perron (PP) Tests Structural Breaks in Time Series Class Test
Week 5	Autoregressive Distributed Lag (ARDL) Models – Introduction,

	Structure, and Assumptions.
Week 6	Bound Testing Approach to Cointegration under ARDL Framework Long-run and Short-run Dynamics
Week 7	Concept of Cointegration Engle-Granger and Johansen Cointegration Tests; Applications in Economics.
Week 8	Causality in Time Series – Granger Causality, Limitations, and Interpretation.
Week 9	Impulse Response Analysis and Variance Decomposition Application in Macroeconomic Forecasting.
Week 10	Introduction to ARMA Models – Autoregressive and Moving Average Models Model Specification.
Week 11	Properties and Estimation of ARMA Models Diagnostic Checking and Model Selection (AIC, BIC) Class Test
Week 12	ARIMA Models – Identification, Estimation, and Forecasting using Box-Jenkins Methodology

Week 13	Introduction to Panel Data Models – Nature, Structure, and Importance of Panel Data.
Week 14	Pooled OLS Model – Assumptions, Estimation, and Limitations Testing for Poolability.
Week 15	Fixed Effects and Random Effects Models – Conceptual Framework, Estimation, Hausman Test
Week 16	Applications of Time Series and Panel Data Models in Economic Research, Revision and Comprehensive Review
Week 17	Revision
Week 18	Revision