

# GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2025-26

Name of Assistant Professor: Mirnal

Class & Sem.: B.Com Tst Subject: Financial Accounting

| Months            | Topics/Chapters to be covered                                                                                                                                                           |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| August<br>2025    | Unit-I Introduction:- Meaning, objectives,<br>Process and Basic term of Accounting<br><br>GAAP, AS-I, Journalizing, Posting<br>and Preparation of Trail Balance                         |
| September<br>2025 | Unit-II<br>Capital and Revenue Items, Reserves and<br>Provisions, Depreciation: Meaning, causes,<br>accounting procedure, Methods of Recording<br>Depreciation, Accounting Standard 10. |
| October<br>2025   | Unit-III<br>Accounting Errors and their Rectification,<br>Final Accounts with Adjustments<br><br>Unit-IV - Concept of Computerised Accounting system                                    |
| November<br>2025  | Comparison between Manual and Computerised<br>Accounting System, Advantages & Limitation<br>of computerised Acc. system, Accounting for<br>Non-profit Organisations.                    |



Signature of Assistant Professor

# GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2025-26

Name of Assistant Professor: Mirnal

Class & Sem.: B.Com Ist Subject: Business Communication

| Months            | Topics/Chapters to be covered                                                                                                                                         |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| July<br>2025      | Business Communication:- Meaning, Process, Importance of effective Communication                                                                                      |
| August<br>2025    | Business Communication: Types of Business Communication, Barriers, Essentials of an Effective Communication System.<br><br>Communication skills: Reading skills       |
| September<br>2025 | Communication skills:- Listening skills, Note making, persuasive speaking. Body language, Gestures.<br><br>Business Email Writing:- Process, Writing style and skills |
| October<br>2025   | Business Email Writing:- Email Etiquette and Email Samples<br><br>Business Letter Writing: Points to be considered before writing business letters                    |
| November<br>2025  | Business Letter Writing:- Types, Format and Samples                                                                                                                   |

  
Signature of Assistant Professor

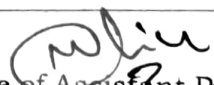
# GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2025-26

Name of Assistant Professor: Mirnal

Class & Sem.: B.Com, IIIrd Sem Subject: Cyber Sec. & Artificial Int. in Commerce

| Months         | Topics/Chapters to be covered                                                                                                                                                                                                                                                                                                                                     |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | Overview of Cyber Security: Concept, Significance and its fundamentals                                                                                                                                                                                                                                                                                            |
| August 2025    | Cyber Security Techniques: Firewalls, Password, Privacy, Digital Signatures<br>Regulations:- Cyber Security Policies, Major Regulating Bodies                                                                                                                                                                                                                     |
| September 2025 | Overview of Cyber Crime:- Concept, Definition, Classification of Cyber Crime: Hacking and Malicious Code, Financial Frauds, Malware Attacks, Zero-Day and Zero click Attack, Cyber stalking, Cyber Bullying and Cyber Pornography, Online Betting and Game<br>Cyber Laws: Overview of IT Act 2000, Important Provisions, Reporting Cyber Crime, Remedial Measures |
| October 2025   | Social Media Overview and Security: Introduction, Types, Platforms, Trends in Social Media<br>Social Media Monitoring and Privacy: Hashtags, viral content, social Media marketing, Flagging and reporting of inappropriate content.                                                                                                                              |
| November 2025  | Overview of Artificial Intelligence: Meaning, Definition, Need and Significance of AI, challenges and opportunities of AI, AI in Commerce, AI in Cyber Security<br>Chat Bots and Virtual Assistant: Boom or Bane                                                                                                                                                  |

  
Signature of Assistant Professor

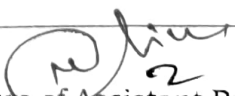
# GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2025-26

Name of Assistant Professor: Mishal

Class & Sem.: B.Com, IV<sup>th</sup> Subject: Entre. & Small Scale Business

| Months         | Topics/Chapters to be covered                                                                                                                                                                                                                                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | Entrepreneur- Entrepreneurship - Enterprise:- Conceptual issues. Entrepreneurship vs Management                                                                                                                                                              |
| August 2025    | Roles and Functions of entrepreneurs in relation to the enterprise and in the relation of economy. Entrepreneurial Competencies                                                                                                                              |
| September 2025 | Unit-II<br>Opportunity scouting and idea generation:- role of creativity & innovation and business research. Sources of business idea, Ent. opportunities in contemporary business environment. Process of setting up a new business, Preparation of object. |
| October 2025   | Unit-III<br>Managerial roles and functions in a small business, Designing and redesigning bus. process, location, layout, operational planning and control, Managing business Growth                                                                         |
| November 2025  | Unit-IV<br>Issues in Small Business Marketing. Concept and application of Product life cycle, Sales and Distribution Management, Marketing Assistance, Subsidies                                                                                             |

  
Signature of Assistant Professor

# GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2025-26

Name of Assistant Professor: Mirnal

Class & Sem.: B.Com, IVth Subject: Income Tax

| Months            | Topics/Chapters to be covered                                                                                                             |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
|                   | Unit-I Income Tax : Introduction and Definitions                                                                                          |
| August<br>2025    | Agriculture Income, Residential status and incidence of Tax Liability, Exempted Incomes.                                                  |
| September<br>2025 | Unit-II<br>Income From Salaries<br><br>Income From House Property                                                                         |
| October<br>2025   | Unit - III<br>Profits and Gains from Business and Profession:<br>Depreciation, Capital Gain<br><br>Unit - IV<br>Income From other sources |
| November<br>2025  | Set off and carry forward of losses, Deductions to be made in computing total income                                                      |

  
Signature of Assistant Professor

# GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2025-26

Name of Assistant Professor: Mirnal

Class & Sem.: B.Com, Vth Subject: F.M.O.

| Months            | Topics/Chapters to be covered                                                               |
|-------------------|---------------------------------------------------------------------------------------------|
| August<br>2025    | Unit-I Money Market: Indian Money Market<br>composition and structure                       |
|                   | Capital Market:- Security Market, stock<br>Exchange                                         |
|                   | Unit-II                                                                                     |
|                   | SEBI - Introduction                                                                         |
| September<br>2025 | SEBI - Role, Powers, Scope and Functions                                                    |
|                   | Investor Protection:- Grievances concerning stock<br>exchange and dealing and their Removal |
|                   | Unit-III                                                                                    |
|                   | Functionaries on stock Exchanges: Brokers                                                   |
| October<br>2025   | Sub Brokers, Market Maker, Jobbers, Depository                                              |
|                   | Financial Services:- Merchant Banking- Function<br>and Roles: SEBI guidelines               |
|                   | Unit-IV Role, Policy measures relating to<br>Development Financial Institution In India     |
|                   | Products and Services offered by IFCI, IFCI,<br>IDBI, EXIM, Mutual Funds                    |
| November<br>2025  |                                                                                             |
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Signature of Assistant Professor