

Maharani Padmavati Govt. College for Women, Shahzadpur (Ambala)
Lesson Plan (2026-27 Odd)

Class: B.com-II

Paper Code- B23-COM-301

Subject: Corporate Accounting-I

Name of the Teacher: Ms. Shivani

External Marks: 70

Course Outcomes: After completing this course, the students will be able to:

1. Know the accounting for profit prior to incorporation and underwriting of shares.
2. Understand the accounting treatment for amalgamation and internal reconstruction of companies.
3. Understand IDCS and preparation of final accounts of companies.

Month	Dates	Topics to be covered	Assignment/Test/Other
Aug	Week 1	Profit prior to incorporation: concepts, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes with illustrations	
	Week 2	Profit prior to incorporation: concepts, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes with illustrations	
	Week 3	Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings) with illustrations	
	Week 4	Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings) with illustrations	Class test
Sep	Week 1	Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings) with illustrations	
	Week 2	Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction with illustrations	
	Week 3	Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction with illustrations	Assignment-I
	Week 4	Revision and doubt session	Class test
Oct	Week 1	Overview of income disclosure and computation standards (IDCS)	
	Week 2	Overview of income disclosure and computation standards (IDCS)	Class Test
	Week 3	Final accounts of companies: concepts and preparation.	
	Week 4	Final accounts of companies: concepts and preparation.	
Nov	Week 1	Final accounts of companies: concepts and preparation.	
	Week 2	Revision and doubt session	Assignment-II

Shivani

Neeraj

Principal
M.R.G.C.W.
Shahzadpur (Ambala)

	Week 3	Revision and doubt session	Mid-term exams
	Week 4	Revision and doubt session	
Dec	Week 1	Revision and doubt session	

Shirani
Signature of Teacher

Mun
Principal
M.P.G.C.W.
Shahzadpur (Ambala)

**Maharani Padmavati Government College for Women, Shahzadpur
(Ambala)
Lesson Plan (2026-27 Odd)**

Class: B.com-II

External Marks:70

Paper Code- B23-COM-302

Subject: Income tax-II

Name of the Teacher: Ms. Shivani

Course Outcome: After completing the course, the students will be able to:

1. Understand the necessary concepts of Income tax.
2. Determine the impact of residential status on tax liability.
3. Determine tax liability under five heads of income.
4. Understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes.

Month	Dates	Topics to be covered	Assignment/Test/Others
Aug	Week 1	Income tax: concepts- assessee, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset.	
	Week 2	Role of PAN and Aadhar number in income tax, Maximum marginal rate of tax, alternate minimum tax, agricultural income, tax evasion, tax avoidance.	Class Test
	Week 3	Tax planning and tax management	
	Week 4	Computation of incomes based on residential status of individuals, HUFs, company and other persons.	
Sep	Week 1	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions)	
	Week 2	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions)	
	Week 3	Income from house property	Assignment-I
	Week 4	Income from house property	Class test
Oct	Week 1	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including depreciation provisions)	
	Week 2	Capital gains	Class Test
	Week 3	Capital gains	
	Week 4	Income from other sources	
Nov	Week 1	Clubbing and aggregation of incomes	Mid-term exams
	Week 2	Set off and carry forward of losses	Assignment-II
	Week 3	Exempted incomes	
	Week 4	Revision and Doubt Session	Class test
Dec	Week 1	Revision and Doubt Session	

Shivani
Signature of Teacher

Principal
M.P.G.C.W.
Shahzadpur (Ambala)

MAHARANI PADMAVATI GOVT.COLLEGE FOR WOMEN

Lesson Plan

Academic Session : 2026-26 External marks- 35 T/ 20 P
 Class : Bcom 3rd semester
 Paper : Accounting Data Processing B23-SEC-315
 Teacher's Name : Dr Nisha
Course Outcomes- Practical aspects of accounting with the help of software Tally Prime.
 Students will be able to make journal entries, ledger, trial balance, budget creation, inventory management etc.

Month	Week	Topics to be covered	Tests/Assignments
Aug	1 st week	Basics of Accounting: meaning, advantages, limitations, Tally introduction, features, installation and licensing.	Assignment 1
	2 nd week	GAAP, computerized accounting system	
	3 rd week	Tally introduction, features, installation and licensing.	
	4 th week		
Sept.	1 st week	Security controls in Tally Prime: vault password, backup/restore,	Test-1
	2 nd week	Import/export, edit log, masters	
	3 rd week	Gateway of Tally, company creation, setup, accounting features,	
	4 th week	Configuration, shutting/deleting company.	
Oct.	1 st week	Ledger creation, invoicing, cost centres, interest calculations, inventory,	Assignment 2
	2 nd week	stock groups/categories/items,	
	3 rd week	Purchase & sales orders, godowns, units,	
	4 th week	BoM, accounting & inventory vouchers.	
Nov	1 st week	Financial statements- Profit & Loss Account, Balance Sheet,	Test-2
	2 nd week	Bank reconciliation, debit/credit note,	
	3 rd week	Tally audit, printing features, MIS reports	
	4 th week	Revisions	
Dec	1 st week	Revisions	



Dr Nisha Pannu

Teacher's Sign


 Principal
 M.P.G.C.W.
 Shahzadpur (Ambala)

Lesson Plan of Business Economics (B23-COM-304)

Name of the Teacher: Manisha Arora
Class: B.com II
Session: August-December 2026
Internal Marks: 30

Subject: Business Economics
Semester: III
External Marks: 70

Lesson Plan from 01.08.2026 to 04.12.2026
(According to the University Academic Calendar)

Month	Topic	Tentative Dates	Web/ Other ITC Resources/ Classroom Activities
August	Nature and Scope of Business Economics	01.08.26 to 08.08.26	A short movie to make a foundation of Economics
	Theory of Demand	10.08.26 to 15.08.26	
	Elasticity of Demand	17.08.26 to 22.08.26	Demonstration
	Cardinal Utility Analysis	24.08.26 to 31.08.26	Self-Analysis as a consumer
September	REVISION AND TEST	01.09.26 to 05.09.26	
	Ordinal Utility Analysis	07.09.26 to 12.09.26	
	Production Function	14.09.26 to 19.09.26	
	Theory of Cost	21.09.26 to 26.09.26	Group Activity
	REVISION AND TEST	28.09.26 to 30.09.26	
October	Concept of Revenue	01.10.26 to 10.10.26	Group Activity
	Price Determination under Perfect Competition	12.10.26 to 17.10.26	Case Studies
	Monopoly	19.10.26 to 24.10.26	Case Studies
	REVISION AND TEST	26.10.26 to 31.10.26	
	DIWALI VACATIONS 01.11.26 to 09.11.26		
November	Monopolistic Competition	10.11.26 to 14.11.26	Case Studies
	Oligopoly	16.11.26 to 21.11.26	Case Studies
	Employment Theory	23.11.26 to 30.11.26	
December	REVISION AND TEST	01.12.26 to 04.12.26	


Teacher's Signature


Principal

MAHARANI PADMAVATI GOVT. COLLEGE FOR WOMEN

Lesson Plan

External marks: 70

Academic Session: 2026-27

Class: B. Com 3rd Semester

Paper: Banking and Insurance (B23-COM-303)

Teacher's Name: Dr. Priyanka

Course Outcomes

- Know the basics of banking.
- Understand the Indian banking system.
- Understand the principles and regulation of insurance.
- Learn about various types of insurance and claims-settlement procedures.

Month	Dates	Topic to be covered	Assignments/ Tests/activities
Aug	1st week	Banking – concept, features, functions, importance and principles.	Discussion / activity
	2nd week	Evolution of banking in India; classification of banks.	Discussion / activity
	3rd week	Credit creation – concept and process.	Discussion / activity
	4th week	Banking Regulation Act, 1949 – major provisions.	Discussion / activity
Sept.	1st week	Indian banking system – features and structure.	Discussion / activity, assignment
	2nd week	Nationalization of commercial banks and its effects.	Discussion / activity
	3rd week	Reserve Bank of India – functions and powers.	Discussion / activity
	4th week	RBI and control of credit ; recent trends in Indian banking.	Discussion / activity, assignment
Oct.	1st week	Insurance – concept, need and principles.	Discussion / activity
	2nd week	Types of insurance; life	Discussion / activity
	3rd week	Types of general insurance.	Discussion / activity
	4th week	Insurance regulation and regulatory framework in India.	Discussion / activity
Nov	1st week	Insurance policies, risk and premium.	Discussion / activity
	2nd week	claims settlement basics.	Discussion / activity
	3rd week	Types of claims and claims settlement procedure.	Discussion / activity
	4th week	Comprehensive revision, question discussion	Discussion / activity
Dec	1st week		

Priyanka

Teacher's Sign

Meen

Principal

M.P.G.C.W.

Shahzadpur (Ambala)

MAHARANI PADMAVATI GOVT.COLLEGE FOR WOMEN, SHAHZADPUR

Lesson Plan

Academic Session : 2026-27 External marks- 55
Class : Bachelor of Life Science III Sem and BCOM CAV III Sem
Paper : Data Management (B23-~~CSE~~-302) SEC
Teacher's Name : Dr. Pankaj Kumar

Course Outcome

At the end of the course, students will be able to:

Course Outcomes

After completing this course, students will be able to:

1. **Understand Database Concepts and Architectures:** Explain the fundamentals, purpose, architectures, data models, database storage structures, indexing, hashing, and data dictionaries.
2. **Design Relational Databases:** Identify entities, attributes, relationships, and keys, and design relational databases using ER models and relational mapping techniques.
3. **Apply Database Design and Normalization:** Understand functional dependencies and apply normalization techniques, including 1NF, 2NF, and 3NF, to develop efficient and well-structured databases.
4. **Develop and Manage Databases using SQL:** Write SQL commands for creating databases, defining constraints, retrieving, inserting, updating, and deleting data, and creating and using database views.

Month	Dates	Topic to be covered	Assignments/ Tests/activities
Aug	1st week	Database Management System Introduction and Purpose	Notes/ web resources
	2nd week	Database Architectures: Centralised, Client-Server, Parallel, Distributed	Notes/ web resources
	3rd week	Web based system: Web architecture (2 tier, 3 tier, N-tier Architecture)	Notes/ web resources
	4th week	Database Storage Structures: Introduction, Indexing, Hashing, Data Dictionary.	Notes/ web resources
Sept.	1 st week	Data Models: Introduction to various data models, Cardinality Ratio & Relationships,	Group Discussion
	2 nd week	Representation of entities, attributes, relationship attributes, relationship set, Generalization, aggregation,	Notes/ web resources/ Practical

	3 rd week	REVISION AND TEST	
	4 th week	Structure of relational Database and different types of keys, Codd's rules and Relational data model	Notes/ web resources/ Practical
Oct.	1 st week	Relational Database design: Basic System Development Life Cycle, Database Design ER to Relational,	Notes/ web resources/ Practical
	2 nd week	Functional dependencies, Normalization, Normal forms based on primary keys (1NF, 2NF, 3NF)	Notes/ web resources/ Practical
	3 rd week	SQL queries: SQL data definition	Notes/ web resources/ Practical
	4 th week	Data types, specifying constraints, Queries for retrieval, insertion, deletion, updation.	Notes/ web resources/ Practical
Nov	1 st week	Vocations (Diwali)	
	2 nd week	Introduction to views.	Notes/ web resources/ Practical
	3 rd week	REVISION AND TEST	
	4 th week	REVISION AND TEST	
Dec	1 st week	REVISION AND TEST	


Teacher's Sign


Principal
M.P.G.C.W.
Shahzadpur (Ambala)

MAHARANI PADMAVATI GOVT.COLLEGE FOR WOMEN

Lesson Plan

Academic Session : 2026-27

External marks : 70

Class : B.Com 3rd Semester

Paper : Corporate Accounting-I (B23-COM-301)

Teacher's Name : Dr. Priyanka

Course Outcomes

- Understand accounting treatment relating to company securities and share capital.
- Understand underwriting and its accounting treatment.
- Understand the accounting treatment for amalgamation and internal reconstruction of companies.
- Develop the ability to apply company accounting principles to practical and examination-oriented problems.

Month	Dates	Topic to be covered	Assignments/ Tests/activities
Aug	1st week	Issue of Debentures – meaning, nature, characteristics and types of debentures.	Numerical practice / class discussion
	2nd week	Issue of Debentures – issue at par, premium and discount; accounting entries.	Numerical practice / class discussion
	3rd week	Issue of Debentures – issue for consideration other than cash; issue as collateral security.	Numerical practice / class discussion/test/Assignments
	4th week	Issue of Debentures – practical problems; interest on debentures and relevant adjustments.	Numerical practice / class discussion
Sept	1st week	Redemption of Preference Shares – meaning, legal provisions and sources of redemption.	Numerical practice / class discussion/test
	2nd week	Redemption of Preference Shares – accounting treatment; fresh issue of shares and Capital Redemption Reserve.	Numerical practice / class discussion
	3rd week	Redemption of Preference Shares – premium on redemption; journal entries and practical problems.	Numerical practice / class discussion/test
	4th week	Redemption of Preference Shares – comprehensive numerical practice and case-based questions.	Numerical test / problem-solving
Oct	1st week	Underwriting of Shares and Debentures – meaning, objectives, importance and types of underwriting.	Numerical practice / class discussion/test
	2nd week	Underwriting – marked and unmarked applications; underwriting commission.	Numerical practice / class discussion/assignments
	3rd week	Underwriting – determination of underwriters' liability; treatment of applications and practical problems.	Numerical practice / class discussion
	4th week	Underwriting – comprehensive practical problems and examination-oriented practice.	Numerical test / problem-solving
Nov	1st week	REVISION – Issue of Debentures, Redemption of Preference Shares and Underwriting.	Unit-wise revision test / doubt clearing
	2nd week	Internal Reconstruction – meaning, objectives, need and forms of internal reconstruction.	Numerical practice / class discussion
	3rd week	Internal Reconstruction – alteration/reduction of share capital; reconstruction scheme and journal entries.	Numerical practice / class discussion

	4th week	Internal Reconstruction – treatment of accumulated losses, fictitious assets and reduction of liabilities.	Numerical practice / class discussion
Dec	1st week	Internal Reconstruction – preparation of reconstructed Balance Sheet; comprehensive practical problem and revision.	Numerical test / problem-solving

Teacher's Sign

Riyank

Principal

Neer
Principal
M.P.G.C.W.
Shahzadpur (Ambala)

Maharani Padmayati Govt. College for Women, Shahzadpur (Ambala)**Lesson Plan : Session 2026-27 (Odd Semester)**

Name of the Teacher: Dr. Raj Kumari

Paper Code: H23-PHY-304

Paper Name- Elements of Modern Physics (MDC)

Faculty Name: Sciences

Class : Bachelor of Commerce Sem III

Session: 2026-2027

Subject: Physics

Internal Marks: 15

Period: V (3-4) Days

External Marks: 35

Course Outcome:

After completing this course, the learner will be able to know about the importance of semiconductors and basic semiconductor devices and will know the importance of magnetic materials. The learner will be able to understand the importance of radioisotopes, Nuclear fission and fusion reactions and their hazardous aspects also. The learner will acquire knowledge about the lasers and optical fibres and their importance in scientific and technological fields

Month	Week	Topics To be Covered	Assignment/Test/others
August	Week 1	Basics of semiconductors - atomic structure, energy levels and energy bands (basic idea), types of materials (conductors, semiconductors and insulators)	Test
	Week 2	their energy band diagrams and definition on the basis of energy gap, intrinsic semiconductors, extrinsic semiconductors -p-type and n-type semiconductors (basic idea)	
	Week 3	Basics of Semiconductor devices - P-N junction diode - depletion layer, forward biasing and reverse biasing, V-I characteristics of PN junction diodes, ideal diode,	
	Week 4	diode as a switch, Basic idea of a Photodiode, Solar cell and Light emitting diode (LED).	
September	Week 1	Magnetic Materials - Introduction, classification - paramagnetic, diamagnetic and ferromagnetic materials and their applications;	Assignment
	Week 2	Piezoelectricity and applications of Piezoelectric materials;	
	Week 3	Ceramics and polymers and their applications; Superconductivity, superconductors and their applications;	
	Week 4	Nanomaterials and their applications	
October	Week 1	Atomic nucleus - Idea of composition and properties of nucleus (charge, mass, size and density), nucleons, atomic number, mass number, isotopes, isobars and isotones; nuclear binding energy, Radioactive decay - α , β , and γ -decay; Idea of half-life time and decay constant, carbon dating and its importance, radioisotopes and their applications.	Mid-Term Examination
	Week 2	Idea of nuclear fission and nuclear fusion. Nuclear reactors, source of solar and stellar energy.	
	Week 3	Laser - introduction, absorption, spontaneous emission, stimulated emission, properties of laser light. Principle of laser - Light amplification, population inversion and pumping.	
	Week 4		
November	Week 1	Diwali Vacations (01/11/26-09/11/26)	Seminar
	Week 2	Principle and working of Ruby, He-Ne and semiconductor laser (basic idea). Applications of Lasers in healthcare and different fields of science and technology.	
	Week 3	Basics of Fiber Optics- introduction to optical fibers (definition, principle and parts) light propagation and the optical fibers,	
	Week 4	types of optical fiber (basic idea), applications of optical fibers in medical, telecommunication and sensors.	
December	Week 1	Revision Tests	



Dr. Raj Kumari



Principal