

**S.R.S. GOVT. COLLEGE SAMPLA, ROHTAK**

**LESSON PLAN**

**SESSION 2025-26**

**NAME : Dr. Suman Devi**

**CLASS : B.Com. 1<sup>st</sup> Year**

**SUBJECT : Managerial Skills**

DATE	TOPICS
From 15-07-2025 TO 19-07-2025	Introductory session, Meaning and concept of managerial skills
From 21-07-2025 TO 26-07-2025	Need and importance of managerial skills, techniques for developing managerial skills, applications of managerial skills
From 28-07-2025 TO 02-08-2025	Coordination and interpersonal role, revision of whole unit, test, solution of queries
From 04-08-2025 TO 08-08-2025	Problem solving, creativity and innovation, steps of analytical problem Solving
From 11-08-2025 TO 14-08-2025	Limitations of analytical problem solving, impediments of creativity
From 18-08-2025 TO 23-08-2025	Multiple approach of creativity, empowering and delegating, meaning Of empowerment
From 25-08-2025 TO 30-08-2025	Dimensions of empowerment, how to develop empowerment,
From 01-09-2025 TO 06-09-2025	Inhibitors of empowerment, delegating works
From 08-09-2025 TO 13-09-2025	Team building, developing team and teamwork
From 15-09-2025 TO 20-09-2025	Advantages of Team, leading a Team, Team membership, group dynamics and group behaviour
From 22-09-2025 TO 27-09-2025	Cohesion, importance of brain storming, sensitivity training
From 29-09-2025 TO 04-10-2025	Nominal group techniques, leadership and competence development
From 06-10-2025 TO 13-10-2025	Meaning and process of communication, Need and importance of communication skills, Types of communication
From 14-10-2025 TO 22-10-2025	Diwali Break
From 23-10-2025 TO 25-10-2025	Conduct of meeting, interview, reporting of projects
From 27-10-2025 TO 01-11-2025	Reporting of case analysis, building self confidence
From 03-11-2025 TO 08-11-2025	Motivation needs and Role of motivation skills in developing managers
From 10-11-2025 TO 15-11-2025	Assignments and Presentation, Group Discussion, Debate
From 17-11-2025 TO 18-11-2025	Revision, Solution of queries

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**S.R.S. GOVT. COLLEGE SAMPLA, ROHTAK****LESSON PLAN****SESSION 2025-26****NAME : Dr. Suman Devi****CLASS : B.Com. 2<sup>nd</sup> Year****SUBJECT : Cost Accounting**

DATE	TOPICS
From 28-07-2025 TO 02-08-2025	Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations
From 04-08-2025 TO 08-08-2025	Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types
From 11-08-2025 TO 14-08-2025	Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level
From 18-08-2025 TO 23-08-2025	Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types
From 25-08-2025 TO 30-08-2025	Labour Cost Control : Importance, methods of time keeping and Time Booking
From 01-09-2025 TO 06-09-2025	Treatment and control of Labour Turnover, Idle Time, Overtime
From 08-09-2025 TO 13-09-2025	Systems of Wage Payment-Time Wage System, Piece Wage System
From 15-09-2025 TO 20-09-2025	Incentive Wage plans – Individual plans and group plans, Test, Solution of Queries
From 22-09-2025 TO 27-09-2025	Overheads : Meaning and Types, Collection of overhead
From 29-09-2025 TO 04-10-2025	Classification and Allocation of overhead, Apportionment and Absorption of Overheads,
From 06-10-2025 TO 13-10-2025	Main methods of Collection, Classification; Allocation and Apportionment of Overhead
From 14-10-2025 TO 22-10-2025	Diwali Break
From 23-10-2025 TO 25-10-2025	Unit and operating costing : meaning and objectives; cost sheet – meaning and Performa, Types of cost sheet and preparation of cost sheet
From 27-10-2025 TO 01-11-2025	Contract Costing and determination of tender price
From 03-11-2025 TO 08-11-2025	Process costing excluding equivalent production
From 10-11-2025 TO 15-11-2025	Reconciliation of cost and financial account: Meaning. Objectives and procedure
From 17-11-2025 TO 22-11-2025	Assignments and Presentation, Group Discussion, Debate
From 24-11-2025 TO 29-11-2025	Revision, Tests, Solution of Queries

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**S.R.S. GOVT. COLLEGE SAMPLA, ROHTAK****LESSON PLAN****SESSION 2025-26****NAME : Dr. Suman Devi****CLASS : B.Com. 3rd Year****SUBJECT : Cost Accounting**

DATE	TOPICS
From 28-07-2025 TO 02-08-2025	Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations
From 04-08-2025 TO 08-08-2025	Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types
From 11-08-2025 TO 14-08-2025	Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level
From 18-08-2025 TO 23-08-2025	Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types
From 25-08-2025 TO 30-08-2025	Labour Cost Control : Importance, methods of time keeping and Time Booking
From 01-09-2025 TO 06-09-2025	Treatment and control of Labour Turnover, Idle Time, Overtime
From 08-09-2025 TO 13-09-2025	Systems of Wage Payment-Time Wage System, Piece Wage System
From 15-09-2025 TO 20-09-2025	Incentive Wage plans – Individual plans and group plans, Test, Solution of Queries
From 22-09-2025 TO 27-09-2025	Overheads : Meaning and Types, Collection of overhead
From 29-09-2025 TO 04-10-2025	Classification and Allocation of overhead, Apportionment and Absorption of overhead
From 06-10-2025 TO 13-10-2025	Main methods of Collection, Classification; Allocation and Apportionment of Overhead
From 14-10-2025 TO 22-10-2025	Diwali Break
From 23-10-2025 TO 25-10-2025	Unit and output costing : meaning and objectives; cost sheet – meaning and Performa
From 27-10-2025 TO 01-11-2025	Types of cost sheet and preparation of cost sheet; determination of tender price
From 03-11-2025 TO 08-11-2025	Production account – Different types, Solution of Queries
From 10-11-2025 TO 15-11-2025	Reconciliation of cost and financial account: Meaning. Objectives and procedure
From 17-11-2025 TO 22-11-2025	Assignments and Presentation, Group Discussion, Debate
From 24-11-2025 TO 29-11-2025	Revision, Tests, Solution of Queries

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**S.R.S. GOVT. COLLEGE SAMPLA, ROHTAK**

**LESSON PLAN**

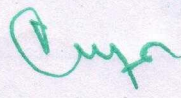
**SESSION 2025-26**

**NAME : Dr. Suman Devi**

**CLASS : M.Com. 2<sup>nd</sup> Year**

**SUBJECT : Fundamental of Econometrics**

DATE	TOPICS
From 28-07-2025 TO 02-08-2025	Stochastic Processes, Unit Root Stochastic Process
From 04-08-2025 TO 08-08-2025	Non-stationary time series
From 11-08-2025 TO 14-08-2025	Unit Root Test
From 18-08-2025 TO 23-08-2025	Structural Breaks in Time series
From 25-08-2025 TO 30-08-2025	Autoregressive distributed lag model
From 01-09-2025 TO 06-09-2025	Co-Integration
From 08-09-2025 TO 13-09-2025	Causality in time series
From 15-09-2025 TO 20-09-2025	Impulse response analysis
From 22-09-2025 TO 27-09-2025	Introduction and properties of ARMA Models
From 29-09-2025 TO 04-10-2025	Estimation of ARMA Models
From 06-10-2025 TO 13-10-2025	Introduction and properties of ARIMA Models and its estimation
From 14-10-2025 TO 22-10-2025	Diwali Break
From 23-10-2025 TO 25-10-2025	Introduction to Panel Data Models
From 27-10-2025 TO 01-11-2025	Pooled OLS
From 03-11-2025 TO 08-11-2025	Fixed Effects Model
From 10-11-2025 TO 15-11-2025	Random Effects Model
From 17-11-2025 TO 22-11-2025	Assignments and Presentation, Test, Solutions of Queries
From 24-11-2025 TO 29-11-2025	Revision, Group Discussion, Debate, Solutions of Queries

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**S.R.S. GOVT. COLLEGE SAMPLA, ROHTAK**

**LESSON PLAN**

**SESSION 2025-26**

**NAME : Dr. Suman Devi**

**CLASS : M.Com. 1st Year**

**SUBJECT : Corporate Tax**

DATE	TOPICS
From 04-08-2025 TO 08-08-2025	Meaning of company and Types of companies
From 11-08-2025 TO 14-08-2025	Residential status and incidence of tax on companies
From 18-08-2025 TO 23-08-2025	Computation of Income of company under various heads
From 25-08-2025 TO 30-08-2025	General provisions applicable to companies for computation of gross total income
From 01-09-2025 TO 06-09-2025	General provisions applicable to companies for computation of gross total income with illustrations and Practical
From 08-09-2025 TO 13-09-2025	Deductions from gross total income as applicable to companies
From 15-09-2025 TO 20-09-2025	Computation of tax for various types of companies, Solution of queries
From 22-09-2025 TO 27-09-2025	Provisions of MAT and Assessment of Insurance Companies, Test
From 29-09-2025 TO 04-10-2025	Assessment of Charitable / Educational Institutions
From 06-10-2025 TO 13-10-2025	Assessment of Religious Trust and Political Parties
From 14-10-2025 TO 22-10-2025	Diwali Break
From 23-10-2025 TO 25-10-2025	Assessment of Non- Residents, Solutions of Queries
From 27-10-2025 TO 01-11-2025	Assessment of cooperative societies
From 03-11-2025 TO 08-11-2025	Assessment of discontinued business
From 10-11-2025 TO 15-11-2025	Double taxation Relief with illustration
From 17-11-2025 TO 22-11-2025	Solution of Problems and queries, Debate, Group discussion
From 24-11-2025 TO 29-11-2025	Advance ruling for non-residents, Solutions of Queries
From 01-12-2025 TO 06-12-2025	Assignments and Presentation, Test, Solutions of Queries

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## S.R.S. GOVT. COLLEGE SAMPLA

**NAME :** Dr. Suman Devi

**CLASS :** M.Com. 1st Year

**SUBJECT :** Business Research Methods

DATE	TOPICS
From 04-08-2025 TO 08-08-2025	Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study
From 11-08-2025 TO 14-08-2025	Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses
From 18-08-2025 TO 23-08-2025	Problem Identification and definition; Process of Problem Identification
From 25-08-2025 TO 30-08-2025	Developing a research proposal; Formulation of the Research Hypotheses, Solutions of problems & queries
From 01-09-2025 TO 06-09-2025	Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory
From 08-09-2025 TO 13-09-2025	Two-tiered, Experimental and Descriptive research design, research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs
From 15-09-2025 TO 20-09-2025	Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment
From 22-09-2025 TO 27-09-2025	Methods to Control Extraneous Variables and Environments of Conducting Experiments, Solutions of problems & queries, Test
From 29-09-2025 TO 04-10-2025	Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources, Qualitative Method of Data Collection: observation method,
From 06-10-2025 TO 13-10-2025	Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods, Questioning techniques & design procedure, online surveys; Sampling Plan:
From 14-10-2025 TO 22-10-2025	Diwali Break
From 23-10-2025 TO 25-10-2025	Universe, Sample vs Census; Sample Frame and Sampling Unit, Sampling Design; Sampling Techniques; Sample size Determination; Sampling and Non-Sampling Errors, Solutions of problems & queries
From 27-10-2025 TO 01-11-2025	Report Writing : Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure,
From 03-11-2025 TO 08-11-2025	Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report,
From 10-11-2025 TO 15-11-2025	Presentation of Results: Descriptive Presentation, Graphic Presentation, Research Briefings: Oral Presentation
From 17-11-2025 TO 22-11-2025	Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation
From 24-11-2025 TO 29-11-2025	Assignments and Presentation, Solution of Queries, Test
From 01-12-2025 TO 06-12-2025	Revision and Tests

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