**GOVT. COLLEGE JASSIA (ROHTAK)**

**LESSON PLAN FOR THE SESSION 2025-26**

**SUBJECT: corporate governance SEMESTER: 3rd**

**TEACHER’S NAME: Supriya Dhankhar**

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| **Lesson Plan for the session 2025-26** | **Remark**  |
| **JULY 2025** |
| Week 4 | Introduction to subject, syllabi, units, text book and references, Introduction to company law in India, Indian company Act, 1956 |  |
| Week5 | The company act 2013 Administration of company act 2013 Meaning of company and its needs Characteristics of a company Lifting to corporate veil and its expectations Under statuary provisions and Under judicial interpretations |  |
| **AUGUST 2025** |
| Week1 | Distinction between joint stock companies Advantages of joint stock companies Disadvantages of joint stock companies |  |
| Week2 | Types of companies on the basis of incorporation, transferability of shares , liability ,ownership etc |  |
| Week3 | Private company , how to convert private company into public company and public company into private company |  |
| Week4 | Formation of a company and Tests and Group Discussions |  |
| Week5 | Promotion and incorporation of company and problem taking |  |
| **September 2025** |
| Week1 | Tests and assignment |  |
| Week2 | Memorandum of association |  |
| Week3 | Memorandum of association |  |
| Week4 | Article of association |  |
| **October 2025** |
| Week1 | Prospectus  |  |
| Week2 | Group discussions , assignment and tests |  |
| Week3 | Borrowing powers : debentures and charges |  |
| Week4 | Borrowing powers : debentures and charges problems and tests |  |
| Week5 | Revisions of previous year question papers |  |
| **November 2025** |
| Week1 | Revision of unit 1 |  |
| Week2 | Revision of unit 2 |  |
| Week3 | Revision of unit3 |  |
| Week4 | Revision of unit 4 |  |

 **GOVT. COLLEGE JASSIA (ROHTAK)**

**LESSON PLAN FOR THE SESSION 2025-26**

**SUBJECT: Taxation Law SEMESTER: 5th**

**TEACHER’S NAME: Supriya Dhankhar**

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| **Lesson Plan for the session 2025-26** | **Remark**  |
| **JULY 2025** |
| Week 4 | Income tax overview and important definition |  |
| Week5 | Agricultural income , residential status |  |
| **AUGUST 2025** |
| Week1 | Income exempt from tax and problems of previous chapters |  |
| Week2 | Income from salary |  |
| Week3 | Income from salary |  |
| Week4 | Practical problems |  |
| Week5 | Income from house property |  |
| **September 2025** |
| Week1 | Income from house property with practical problems |  |
| Week2 | Profit and gains of business and profession |  |
| Week3 | Profit and gains of business and profession and determination of income on presumptive basis |  |
| Week4 | Depreciation allowance and capital gains , assignments |  |
| **October 2025** |
| Week1 | Capital gains with practical problems |  |
| Week2 | Income from other sources |  |
| Week3 | Clubbing and aggregation of income |  |
| Week4 | Set-off and carry forward of losses |  |
| Week5 | Deduction from gross total income |  |
| **November 2025** |
| Week1 | Deduction from gross total income |  |
| Week2 | Deduction from gross total income |  |
| Week3 | Revision of unit 1 and 2 |  |
| Week4 | Revision of unit 3 and 4 |  |

 **GOVT. COLLEGE JASSIA (ROHTAK)**

**LESSON PLAN FOR THE SESSION 2025-26**

**SUBJECT: Cost Accounting SEMESTER: 5th**

**TEACHER’S NAME: Supriya Dhankhar**

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| **Lesson Plan for the session 2025-26** | **Remark**  |
| **JULY 2025** |
| Week 4 | Cost accounting : meaning, features , scope , techniques ,methods |  |
| Week5 | Cost accounting :objectives , importance and limitations; costing cost accountancy, cost centres and profit centres |  |
| **AUGUST 2025** |
| Week1 | Cost accounting and financial accounting differences. Material control: meaning objectives , material purchase procedure, fixation of inventory levels |  |
| Week2 | Methods of valuing material issue . wastage of material |  |
| Week3 | Practical questions and problem taking , tests |  |
| Week4 | Labour cost control |  |
| Week5 | Wage systems , incentive wage plan with practical questions |  |
| **September 2025** |  |
| Week1 | Overheads : meaning and types , collection , classification ; Allocation |  |
| Week2 | Apportionment and absorption of overheads, presentation and group discussions. |  |
| Week3 | Problem taking , assignment and tests |  |
| Week4 | Problem taking , assignment and tests |  |
| **October 2025** |
| Week1 | Unit and output costing, cost sheets |  |
| Week2 | Determination of tender price , production account and doubt classes |  |
| Week3 | Reconciliation of cost and financial accounts |  |
| Week4 | Practical problems  |  |
| Week5 | Miscellaneous practical questions |  |
| **November 2025** |
| Week1 | Revision of unit 1 |  |
| Week2 | Revision of unit 2 |  |
| Week3 | Revision of unit3 |  |
| Week4 | Revision of unit 4 |  |

 **GOVT. COLLEGE JASSIA (ROHTAK)**

**LESSON PLAN FOR THE SESSION 2025-26**

**SUBJECT: Financial literacy SEMESTER: 1st**

**TEACHER’S NAME: Supriya Dhankhar**

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| **Lesson Plan for the session 2025-26** | **Remark**  |
| **JULY 2025** |
| Week4 | Indian Money Markets Composition and Structure |  |
| Week5 | Indian Money Markets Composition and Structure |  |
| **AUGUST 2025** |
| Week1 | Acceptance houses , Discount houses and Call money market. Recent trends in Indian money market. |  |
| Week2 | Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, |  |
| Week3 | Procedure and legal requirements Public issue pricing and marketing. Tests and problem taking. |  |
| Week4 | Stock exchange - National Stock Exchange and over the Counter exchangers.. |  |
| Week5 | Group discussions and presentations. |  |
| **September 2025** |
| Week1 | SEBI - Introduction, Role, Its powers, Objectives, Scope & Functions.Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange |  |
| Week2 | SEBI: Company law Board: Press remedy through courts. |  |
| Week3 | Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. |  |
| Week4 | Tests , Assignment, Presentation |  |
| **October 2025** |
| Week1 | Financial Services:- Merchant Banking - Functions and Roles; SEBI guidelines; credit rating - concept, functions, and types. |  |
| Week2 | Role, Policy measures relating to Development Financial Institution in India. |  |
| Week3 | Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFCL, EXIM, NABARD & ICICI. |  |
| Week4 | Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFCL, EXIM, NABARD & ICICI. |  |
| Week5 | Meaning and benefits of mutual funds, types, SEBI guidelines. |  |
| **November 2025** |
| Week1 | REVISION OF UNIT 1 |  |
| Week2 | REVISION OF UNIT 2 |  |
| Week3 | REVISION OF UNIT 3 |  |
| Week4 | REVISION OF UNIT 4 |  |

 **GOVT. COLLEGE JASSIA (ROHTAK)**

**LESSON PLAN FOR THE SESSION 2025-26**

**SUBJECT: Cost Accounting SEMESTER: 3rd**

**TEACHER’S NAME: Supriya Dhankhar**

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| **Lesson Plan for the session 2025-26** | **Remark**  |
| **JULY 2025** |
| Week 4 | Cost accounting : meaning, features , scope , techniques ,methods |  |
| Week5 | Cost accounting :objectives , importance and limitations; costing cost accountancy, cost centres and profit centres |  |
| **AUGUST 2025** |
| Week1 | Cost accounting and financial accounting differences. Material control: meaning objectives , material purchase procedure, fixation of inventory levels |  |
| Week2 | Methods of valuing material issue . wastage of material |  |
| Week3 | Practical questions and problem taking , tests |  |
| Week4 | Labour cost control |  |
| Week5 | Wage systems , incentive wage plan with practical questions |  |
| **September 2025** |  |
| Week1 | Overheads : meaning and types , collection , classification ; Allocation |  |
| Week2 | Apportionment and absorption of overheads, presentation and group discussions. |  |
| Week3 | Problem taking , assignment and tests |  |
| Week4 | Problem taking , assignment and tests |  |
| **October 2025** |
| Week1 | Unit and output costing, cost sheets |  |
| Week2 | Determination of tender price , production account and doubt classes |  |
| Week3 | Reconciliation of cost and financial accounts |  |
| Week4 | Practical problems  |  |
| Week5 | Miscellaneous practical questions |  |
| **November 2025** |
| Week1 | Revision of unit 1 |  |
| Week2 | Revision of unit 2 |  |
| Week3 | Revision of unit3 |  |
| Week4 | Revision of unit 4 |  |