**GOVT. COLLEGE JASSIA (ROHTAK)**

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

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

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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 |  |

**Name: Supriya Dhankhar**

**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: 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, nature, scope and limitations; |  |
| Week5 | Cost Accounting: scope and limitations |  |
| **AUGUST 2025** | | |
| Week1 | Concept of cost-elements and types |  |
| Week2 | Cost of material, Inventory Control techniques. Pricing of issue inventory. |  |
| Week3 | Labour Cost; Idle time, overtime, labour turnover, labour cost control, incentive wage plan. |  |
| Week4 | Assignment 1 and presentation/Group discussion in class |  |
| Week5 | Overheads; meaning, classification, allocation |  |
| **September 2025** | | |
| Week1 | Overheads: apportionment and absorption of overheads |  |
| Week2 | Test and problem solution |  |
| Week3 | Unit Costing |  |
| Week4 | Unit Costing problems and solution Assignment 2 |  |
| **October 2025** | | |
| Week1 | Operating costing |  |
| Week2 | Reconciliation of cost and financial accounts |  |
| Week3 | Contract Costing |  |
| Week4 | Process Costing excluding equivalent production |  |
| Week5 | Revision of previous chapters |  |
| **November 2025** | | |
| Week1 | Group discussions |  |
| Week2 | Sessional exam and revision |  |
| Week3 | Revision |  |
| Week4 | Revision |  |

**GOVT. COLLEGE JASSIA (ROHTAK)**

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

**SUBJECT: Financial Literacy B.A. SEMESTER: 1st**

**TEACHER’S NAME: Supriya Dhankhar and Richa**

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| **Lesson Plan for the session 2025-26** | | **Remark** |
| **JULY 2025** | | |
| Week 3 | Meaning, importance and scope of financial literacy |  |
| Week 4 | Prerequisites of financial literacy – level of education, numerical and communication ability |  |
| Week5 | insurance companies, post offices, mobile app-based services |  |
| **AUGUST 2025** | | |
| Week1 | Meaning, importance and need for financial planning, Procedure for financial planning and preparing a budget |  |
| Week2 | Test1 and presentation |  |
| Week3 | Types of banks; Banking products and services – Various services offered by banks; Cashless banking, |  |
| Week4 | E-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT,  IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system |  |
| Week5 | Bank draft and pay order; banking complaints and ombudsman |  |
| **September 2025** | | |
| Week1 | Test 2, Assignment and presentation |  |
| Week2 | Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans. |  |
| Week3 | Comparison of policies offered by various life insurance companies, Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance. |  |
| Week4 | Group discussions, Assignment 2 and presentation |  |
| **October 2025** | | |
| Week1 | Terms used in stock markets: SENSEX, NIFTY, Equity shares, Preference shares, Debentures, bonus shares, dividend, DEMAT account, trading account, delivery instruction slip (DI Slips), |  |
| Week2 | blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session |  |
| Week3 | Trading session, opening price, closing price, business days, bull market, bear market, risk |  |
| Week4 | stop loss, derivatives, call option, put option, hedge, holding period |  |
| Week5 | Problem taking |  |
| **November 2025** | | |
| Week 2 | Revision of unit 1 |  |
| Week 3 | Revision of unit 2 |  |
| Week 4 | Revision of unit 3 |  |
| Week 5 | Revision of unit 4 |  |

**GOVT. COLLEGE JASSIA (ROHTAK)**

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

**SUBJECT: B.A SEMESTER:3rd**

**TEACHER’S NAME: Supriya Dhankhar and Richa**

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| **Lesson Plan for the session 2025-26** | | **Remark** |
| **JULY 2025** | | |
| Week 4 | Corporate Governance: Meaning, objectives, and importance. |  |
| Week5 | Evolution of corporate governance in India and globally |  |
| **AUGUST 2025** | | |
| Week1 | Theories of corporate governance Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory. |  |
| Week2 | Corporate failures and the need for governance reforms |  |
| Week3 | Assignment 1 and class test |  |
| Week4 | Corporate Social Responsibility (CSR) and Business Ethics: Meaning, importance |  |
| Week5 | Corporate Social Responsibility (CSR) and Business Ethics: Regulatory framework |  |
| **September 2025** | | |
| Week1 | Group discussion and presentation |  |
| Week2 | Ethical decision-making and corporate sustainability. Corporate misconduct and fraud |  |
| Week3 | Problem taking |  |
| Week4 | Role of governance in fraud prevention. Whistle blowing mechanism and legal protection for whistleblowers |  |
| **October 2025** | | |
| Week1 | Whistle blowing and Corporate Governance: The Concept of Whistle-Blowing; Types of Whistle blowers; |  |
| Week2 | Whistle-blower Policy; the Whistle-Blower Legislation across Countries; Developments in India |  |
| Week3 | Assignment 2and group discussions |  |
| Week4 | Presentation and class test |  |
| Week5 | Problem taking |  |
| **November 2025** | | |
| Week1 | Revision of unit 1 |  |
| Week2 | Revision of unit 2 |  |
| Week3 | Revision of unit 3 |  |
| Week4 | Revision of unit 4 |  |