

LESSON PLAN

Commerce Department

Name: Mrs. Asha

Subject: Financial Literacy

Class: MDC 1st sem

Session: 2025-26

Months	Lesson plan
July	Financial literacy: Meaning, importance, Scope, prerequisites of financial literacy. Various financial institutions- Banks, Insurance companies, Post Offices, Mobile App-based services, need of financial services
August	Financial Planning, Personal budget, Family budget, procedure of financial planning. Introduction to Banking system in India, Finance and Banking. Written test
September	Indian Post Office Saving Scheme and Payment system, Life Insurance, different insurance plan, Post Office Life Insurance Schemes: postal life insurance and rural postal life insurance. Health Insurance and property insurance. Assignment-1
October	Stock Markets: terms, types, Primary market, secondary market, stock market indices, investment securities and its types, investment in stock markets. Written test and assignment -2
November	Revision , Presentations

Asha

Scan

A. S. Kumar

LESSON PLAN

Commerce Department

Name: Mrs. Asha

Subject: Corporate Governance

Class: MDC 3rd sem

Session: 2025-26

Months	Lesson plan
July	Corporate Governance: meaning, objectives and importance. Evolution of corporate governance in India and globally.
August	Theories of corporate governance: Agency Theory, Stakeholder Theory, Stewardship Theory and Resource Dependence Theory, Corporate Failures and the need of governance reforms. Assignment-1
September	Corporate Social Responsibility and Business ethics: meaning, importance and regulatory framework, ethical decision making and corporate sustainability. Corporate misconduct and fraud- Role of governance in fraud prevention. Whistle blowing mechanism and legal protection for whistle blowers.
October	Whistle blowing and corporate governance: the concept of whistle blowing, types of whistle blowers, whistle blower policy, The whistle blower legislation across countries, Developments in India. Assignment-2
November	Written test , presentations and revision

Asha

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A. K. Kumar

LESSON PLAN

Commerce Department

Name: Mrs. Asha

Subject: Financial Accounting

Class: B.com 1st sem

Session: 2025-26

Months	Lesson plan
July	Financial accounting: introduction, meaning, objectives, process, limitations, and basic terms of accounting, GAAP, accounting standard-AS1, journalizing
August	Posting and preparation of trial balance, capital and revenue items, reserve and provisions, Depreciation: meaning, causes, accounting procedure, method of recording depreciation, straight line method and diminishing balance method, AS-10, Assignment 1
September	Accounting error and their rectification, practical questions revision, written test, final account with adjustments
October	Concept of computerized accounting system, comparison between manual and computerized accounting system, advantages and limitations of computerized accounting system, sourcing of accounting software, Considerations before sourcing an accounting software, accounting for non-profit organization
November	Accounting for non-profit organization, assignment-2, revision

Asha

Seen

A. K. Sharma

LESSON PLAN

Commerce Department

Name: Mrs. Asha

Subject: Financial Market Operations

Class: B.com Vth sem

Session: 2025-26

Months	Lesson plan
July	Indian money market, primary market
August	Secondary market, OTCEI and NSE, The Securities and Exchange Board of India, Investors protection, Assignment 1
September	Investors Protection, Development banks, Mutual Fund, Written Test, Assignment 2
October	Functionaries on stock exchange' Merchant banking, Credit Rating, Written Test
November	Presentation and revision

Asha

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Ash Kumar