

**Govt. College, Aharwala (Bilaspur)**  
**Lesson Plan (2025-26) [Odd Semester]**

Name- Ms. Anukriti

Class- M.Com (Semester I)

Subject- Business Research Method

Week	Topic
Week 1	Business Research: Concept, Objectives, Significance
Week 2	Types of Research: Basic, Applied, Exploratory, Descriptive, Conclusive
Week 3	Research Process: Steps & Design of Research Plan
Week 4	Review of Literature & Formulation of Research Problem
Week 5	Sampling Design: Concepts, Probability & Non-probability Sampling
Week 6	Measurement & Scaling Techniques; Questionnaire Design
Week 7	Methods of Data Collection: Primary & Secondary Sources
Week 8	Data Processing: Editing, Coding, Tabulation
Week 9	Hypothesis Formulation & Testing
Week 10	Assignment & Mid-Term Test
Week 11	Statistical Tools: t-test, $\chi^2$ -test, ANOVA, Correlation & Regression
Week 12	Use of Software Packages in Data Analysis
Week 13	Interpretation of Results & Precautions in Interpretation
Week 14	Diwali Vacations
Week 15	Research Report Writing: Layout & Types
Week 16	Presentation of Research Findings
Week 17	Research Ethics & Plagiarism Issues
Week 18	Revision and Final Test

**Govt. College, Aharwala (Bilaspur)**  
**Lesson Plan (2025-26) [Odd Semester]**

Name- Ms. Anukriti

Class- M.Com (Semester III)

Subject- Financial and Institutional Market

Week	Topic
Week 1	Financial System: Concept, Nature, Role & Economic Development
Week 2	Indian Financial System – Overview & Structure
Week 3	Money Market: Organisation, Instruments & Regulation
Week 4	Capital Market: Primary & Secondary Market, Government Securities
Week 5	Recent Developments in Indian Capital & Money Market; Role of SEBI
Week 6	Banking Institutions: Commercial Banks, Functions & Reforms
Week 7	Non-Banking Financial Institutions (NBFCs): Role & Growth
Week 8	Development Financial Institutions: IDBI, SIDBI, NABARD etc.
Week 9	Insurance Companies: Public & Private, Regulation & Growth
Week 10	Assignment & Mid-Term Test
Week 11	Mutual Funds: Concepts, Types, Regulation & Performance
Week 12	Merchant Banking & Venture Capital
Week 13	Financial Conglomerates & Consolidation Trends
Week 14	Diwali Vacations
Week 15	Credit Rating Agencies & Their Role
Week 16	International Financial Institutions & Indian Financial Market Linkages
Week 17	Case Studies / Presentations
Week 18	Revision and Final Test

**Govt. College, Aharwala (Bilaspur)**  
**Lesson Plan (2025-26) [Odd Semester]**

Name- Ms. Anukriti

Class- M.Com (Semester III)

Subject- Human Resource Development

Week	Topic
Week 1	HRD: Concept, Evolution & Relationship with HRM
Week 2	HRD Process & Framework
Week 3	Assessing HRD Needs
Week 4	Designing Training & Development Programmes
Week 5	Implementation & Evaluation of HRD Programmes
Week 6	Strategic Interventions in HRD
Week 7	HRD Functions, Roles & Competencies; Emerging Trends
Week 8	HRD Climate & Culture – Elements & Determinants
Week 9	Employee Socialisation & Orientation; Career Management
Week 10	Assignment & Mid-Term Test
Week 11	Leadership Development, Action Learning, Assessment Centres
Week 12	Knowledge Management & Learning in HRD
Week 13	HRD Audit & Measuring Impact of HRD Programmes
Week 14	Diwali Vacations
Week 15	Employee Counselling & Wellness Services
Week 16	HRD Challenges in Global Context; Role of Trade Unions
Week 17	Case Studies / Presentations
Week 18	Revision and Final Test

**Govt. College, Aharwala (Bilaspur)**  
**Lesson Plan (2025-26) [Odd Semester]**

Name- Ms. Anukriti

Class- B.A. (Semester I)

Subject- Personal Finance

Week	Topic
Week 1	Introduction: Nature and role of financial system; Financial system and Financial markets
Week 2	Financial system and economic development; Indian Financial System-an overview.
Week 3	Money Market; Capital Market: primary and secondary markets;
Week 4	Continue
Week 5	Government securities market
Week 6	Recent developments in Indian capital market; Role of SEBI- an overview.
Week 7	Tests, Assignments
Week 8	Development Banks: Concept, objectives and functions of development banks; Operational and promotional activities of development banks
Week 9	IFCI, ICICI, IDBI, IRBI, SIDBI, State development banks and state financial corporations.
Week 10	Continue...
Week 11	Presentations
Week 12	Merchant Banking: Concept, functions and growth; Government policy on merchant banking services
Week 13	SEBI guidelines future of merchant banking in India.
Week 14	Diwali Vacations
Week 15	Mutual Funds: Concept, performance appraisal and regulation of mutual funds
Week 16	Revision
Week 17	Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview.
Week 18	Revision

**Govt. College, Aharwala (Bilaspur)**  
**Lesson Plan (2025-26) [Odd Semester]**

Name- Ms. Anukriti

Class- B.Com. (Semester V)

Subject- VOC- ITR Filing

Week	Topic
Week 1	Introduction to Income Tax; Overview of heads of income: Salaries, House Property, Capital Gains, Other Sources
Week 2	Detailed study of income from salary and house property
Week 3	Income from capital gains and other sources
Week 4	Clubbing of income; Set-off and carry forward of losses
Week 5	Deductions, rebates, and reliefs under Income Tax Act
Week 6	Computation of taxable income and tax liability (Old vs New Tax Regimes)
Week 7	Written test and assignments
Week 8	Introduction to e-Filing of Income Tax Returns; ITR Forms: ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4, ITR-4S(SUGAM), ITR-5, ITR-6
Week 9	Due dates of submission, e-verification of ITR, Registration of PAN, Late filing fees (Section 234F)
Week 10	Assignment & Test
Week 11	Advance payment of tax, TDS concepts; Form 16: A/B/C/D/E
Week 12	Practical session: Preparation and filing of e-return on Income Tax Portal; Online payment of tax; Generate e-challans
Week 13	Viewing Tax Credit through Form 26AS, Reconciling Form 26AS with Form 16
Week 14	Diwali Vacations
Week 15	Assessment test
Week 16	Offences & Penalties under Income Tax Act; Practical exposure: Payment of tax by e-ledger

Week 17	Types of IT Returns and Filing refund application
Week 18	Revision, Queries, and Final Test

