

Government College Kheri Chopta  
Department of commerce  
Lesson plan (2025-26)  
Class- B.Com Final (5th Sem)  
Subject- Business Ethics

July 2025

Nature, Scope and Importance of Business Ethics, Theories of Business Ethics.

August 2025

Ethical Issues in Business. Ethics in Finance, HRM, Marketing and Consumer Protection, Operational Management & Production.

September 2025

Ethics in Global Business, Ethics in IT, Ethical Decision Making(First Assignment)

October 2025

Whistle Blowing and Social Responsibility of Business (written test & 2nd Assignment)

November 2025

Corporate Governance, Intellectual Property Rights and Business Ethics, Ethical Value System.

Revision

Ram Niwash

(Assistant Professor of Commerce)

Government College Kheri Chopta  
Department of commerce  
Lesson plan (2025 26)  
Class- B.Com Final (5th- sem)  
Subject- Income tax-I

July 2025

Basic concept of income tax in India, Agricultural income.

August 2025

Residential status and incidence of tax.

Income from salary and retirement benefits.

September 2025

Income from house property, Profits and gains of business or profession,  
Determination of income on presumptive basis(1st Assignment)

October 2025

Capital gain and Income from other sources.

(Written test)

November 2025

Clubbing and Aggregation of income, set- off and carry forward of losses, Income  
exempt from tax, Deduction from Gross Total Income.

(2nd assignment)

Written test.

Ram Niwash

(Assistant Professor of commerce)

Government College kheri chopta  
Department of commerce  
Lesson plan (2025 26)  
B.com -Second (Third- semester)  
Subject- Business Statistics-I

July 2025

Introduction to statistics and collection of data

August 2025

Classification and presentation of data

September 2025

Measurement of Central Tendency and Measures of Dispersion (1st Assignment)

October 2025

Measurement of Skewness, Kurtosis and moments (Written test and 2nd assignment)

November 2025

Simple correlation analysis and simple regression analysis

Revision

Ram Niwash

(Assistant professor of commerce)

Government College kheri chopta  
Department of commerce  
Lesson plan (Session 2025-26)  
Class- B.com first (semester - first)  
Subject- Basic of Accounting

July 2025

Meaning and scope of accounting.

August 2025

Basic accounting terms, accounting principles, accounting standards, double entry system, recording of accounting transactions, trial balance.

September 2025

Capital and revenue, depreciation provision and reserve. (1st Assignment)

October 2025

Final accounts and Final accounts with adjustment. (Written test)

November 2025

Accounts of non-profit organisations

(2nd assignment)

Revision

Ram Niwash

(Assistant Professor of Commerce)

Government College Kheri Chopta  
Department of commerce  
Lesson plan (2025-26)  
Class- B.Com Second (3rd-sem)  
Subject- Business Law

July 2025

Introduction to mercantile law Indian contract act,1872 and valid contract and its element.

August 2025

Proposal, Acceptance and Revocation, Contractual capacity of the parties, Free consent of parties, Lawful consideration and object, Agreement expressly declared as void, Implied or Quasi or Constructive Contract, Performance of Contracts, Discharge of termination of contract, Consequences of Breach of Contract.

September 2025

Contracts of a Indemnity and Guarantee, Contracts of Bailment and Pledge, Contracts of Agency. (1st assignment)

October 2025

Sales of Goods Act, 1930. Formation of the contract of Sales of Goods, Conditions and Warranties, Transfer of Property or Ownership, Performance of the contract: Delivery and Payment, Unpaid Seller, Suit for Breach of the Contract. (Written test)

November 2025

Meaning and Nature of Negotiable Instruments, kinds of Negotiable Instruments, Parties to Negotiable Instruments , Negotiation, Dishonour and Discharge of Negotiable Instruments. Information Technology Act, 2000. (2nd assignment)

Revision

Ram Niwash

(Assistant Professor of Commerce)