

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA
LESSON PLAN FOR THE ODD SEMESTER (2026–2027)

Name of the Teacher – Varsha Yadav

Subject – Commerce

Paper Code – 102

Days – Monday & Friday

Class/Semester – B.Com 1st Year / Sem 1st

Paper Name – Business Law

Teaching Term – 20 July to 30 November 2026

Diwali Vacation – 01/11/2026 to 09/11/2026

Sr. No.	Date / Week / Month	Particulars
1	20 & 24 Jul	Unit I – Nature & classification of contracts; essentials of a valid contract.
2	27 & 31 Jul	Proposal & acceptance; capacity of parties to contract.
3	03 & 07 Aug	Free consent; lawful consideration and lawful object.
4	10 & 14 Aug	Void agreements; performance of contract.
5	17 & 21 Aug	Discharge of contract; remedies for breach of contract.
6	24 & 28 Aug	Indemnity & Guarantee; Bailment.
7	31 Aug & 04 Sep	Agency; revision of Unit I.
8	07 & 11 Sep	Unit II – Formation of contract of sale; goods & classification.
9	14 & 18 Sep	Price; conditions and warranties.
10	21 & 25 Sep	Transfer of ownership in goods; performance of sale.
11	28 Sep & 02 Oct	Unpaid seller and rights; buyer's remedies.
12	05 & 09 Oct	Auction sale; online auction; Unit II revision.
13	12 & 16 Oct	Unit III – Nature of firm; rights & duties of partners.
14	19 & 23 Oct	Liabilities of firm/partners; LLP concepts & characteristics.
15	26 & 30 Oct	Incorporation of LLP; LLP Agreement; liabilities of LLP/partners.
16	01–09 Nov	Diwali Vacation – No teaching classes.
17	13 & 16 Nov	Unit IV – Negotiable Instruments: scope, features, types; negotiation & crossing.
18	20 & 23 Nov	Dishonor & discharge; IT Act 2000, digital signature & E-Governance.
19	27 & 30 Nov	Attribution of electronic records; duties of subscribers; penalties & adjudication; final revision.

Signature of Teacher

Varsha Yadav

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA
LESSON PLAN FOR THE ODD SEMESTER (2026–27)

Name of the Teacher Varsha Yadav
Class / Semester 2nd Year / 3rd Semester
Subject Corporate Accounting
Paper Name Corporate Accounting–I
Paper Code 24L5.0-COM-301

Sr. No.	Date / Week / Month	Particulars
1	20–25 July 2026	Unit I – Issue of Shares: Meaning, concept and types of shares; introduction to issue of shares
2	27 July–1 Aug. 2026	Issue of shares at par and premium; process and procedure of issue of shares
3	3–8 Aug. 2026	Issue of shares including insider trading; DMAT/Demat and bonus shares
4	10–15 Aug. 2026	Sweat equity shares; rights shares; buy-back of shares
5	17–22 Aug. 2026	Dividend on shares; redemption of preference shares; practical questions
6	24–29 Aug. 2026	Unit II – Debentures: Meaning, concept, features and types of debentures
7	31 Aug.–5 Sept. 2026	Provisions relating to issue of debentures; debentures issued for consideration other than cash
8	7–12 Sept. 2026	Debenture capital; role and status of debenture holders in a company
9	14–19 Sept. 2026	Purchase of own debentures; concept of valuation of debentures
10	21–26 Sept. 2026	Factors affecting valuation of debentures; methods of valuation; numerical practice
11	28 Sept.–3 Oct. 2026	Unit III – Profit Prior to Incorporation: Meaning and concept; procedure for ascertaining profit prior to incorporation
12	5–10 Oct. 2026	Basis of allocation of expenses and incomes; calculation of profit prior to incorporation
13	12–17 Oct. 2026	Practical problems on profit prior to incorporation; revision and practice
14	19–24 Oct. 2026	Underwriting of Shares: Meaning, concept, features and benefits
15	26–31 Oct. 2026	Types of underwriting; accounting treatment; practical questions and revision
16	10–14 Nov. 2026	Unit IV – Income Disclosure & Computation Standards (IDCS): Meaning, concept and overview
17	16–21 Nov. 2026	Final Accounts of Companies: concept, objectives and preparation as per Companies Act, 2013
18	23–28 Nov. 2026	Preparation and presentation of company final accounts; practical questions
19	30 Nov. 2026	Complete Revision: Unit I–IV; important questions, numerical practice and exam preparation

Sign of Teacher

D.A.V. GIRLS COLLEGE KOSLI, REWARI, HARYANA
WEEKLY LESSON PLAN FOR THE ODD SEMESTER (2026-2027)

Name of Teacher: Varsha Yadav
Subject/Paper Name: Cost Accounting

Class/Semester: 3rd Year/5th Semester
Paper Code: 2415.5-COM-501

Sr.	Date/Week / Month	Particulars
1	20-25 Jul 2026	Unit 1 Introduction to Cost Accounting: nature, scope, principles, functions, methods and techniques; advantages and limitations.
2	27 Jul-1 Aug	Unit I - Installation of Costing System: need, prerequisites, procedure and factors; role and responsibilities of the cost accountant.
3	3-8 Aug	Unit I- Elements of Cost: material, labour and overhead; cost concepts; classification of costs; preparation of basic cost statements.
4	10-15 Aug	Unit 1 Material Costing: material planning, purchasing procedure, sources of purchase and principles of economical procurement.
5	17-22 Aug	Unit 1 Storage and Issue of Materials: stores records, material issue procedures, pricing of material issues and practical problems.
6	24-29 Aug	Unit I-Material Control: objectives, techniques and inventory levels, stock levels, reorder level, minimum/maximum levels and EOQ.
7	31 Aug-5 Sep	Unit 1 Material Losses: normal and abnormal losses; accounting treatment; revision and unit-wise practice.
8	7-12 Sep	Unit II Labour Costing: composition and control procedure; labour turnover, causes and treatment; measurement of labour turnover.
9	14-19 Sep	Unit II- Time, Idle Time and Overtime: fringe benefits; wage payment methods based on time and output; incentive schemes and practical problems.
10	21-26 Sep	Unit II - Overheads: meaning, classification and collection; allocation and apportionment of overheads; bases of distribution.
11	28 Sep-3 Oct	Unit II - Absorption of Overheads: methods of absorption; under- and over-absorption; machine hour rate and numerical practice.
12	5-10 Oct	Unit III-Single/Output Costing: concept, features, cost sheet and calculation of cost per unit; practical problems.
13	12-17 Oct	Unit III - Tender Pricing and Reconciliation: tender/quotation pricing; reconciliation of cost and financial accounts; reasons for differences.
14	19-24 Oct	Unit III - Service Costing: concept, objectives and cost unit; transport costing (only): practical problems and revision.
15	26-31 Oct	Unit IV- Job Costing: meaning, features, job cost sheet, recording of job costs and calculation of profit.
16	10-15 Nov	Unit IV - Contract Costing: meaning and features; contract account; work certified/ uncertified; basic contract costing problems.
17	16-21 Nov	Unit IV - Process Costing: concept and features; process accounts; treatment of process losses (normal and abnormal) with practical problems.
18	23-28 Nov	Unit IV - Uniform Costing and Inter-Firm Comparison: meaning, objectives, advantages, prerequisites and comparative performance.
19	30 Nov	Complete Revision & Assessment: comprehensive revision of Units I-IV, important numerical problems, doubt-clearing and model-question practice.

Sign of Teacher