

# GDC Memorial College

Bahal (Bhiwani ) - 127028

NAAC Accredited Grade "B" (Second Cycle) and Recognized under

Affiliated to Ch. Bansi Lal University, Bhiwani

## Lesson Plan- January to April 2026

Name - Prince

Department - Commerce

Semester - 4th

Subject Code - 23MC401

Week-1	UNIT-1
27-01-26	An Overview to Business Ethics & Indian Ethos
28-01-26	Do
31-01-26	Business Ethics: nature, scope, and significance of ethics
Week-2	
2-Feb-26	Do
3-Feb-26	Factors influencing business ethics
4-Feb-26	Do
Week-3	
9-Feb-26	Arguments for and against business ethics, Indian models of business ethics
10-Feb-26	Do
11-Feb-26	Indian Ethos: Need, purpose & relevance of Indian Ethos
14-Feb-26	Salient feature (Brain Stilling, Total Quality Mind, Intuition, Intellectual rational brain V/s Holistic-Spiritual Brain)
Week-4	UNIT-2
16-Feb-26	Code of Ethics & Ethical Decision Making
17-Feb-26	Do
18-Feb-26	Corporate code of ethics
Week-5	
23-Feb-26	development of ethical corporate behavior, ethical issues in organizations
24-Feb-26	Do
25-Feb-26	Guidelines for managing ethics in organizations, Ethics in marketing
28-Feb-26	Do
Week-6	
6-Mar-26	ethics in finance, ethics in HR and information technology
Week-7	
11-Mar-26	Ethical decision making: Simon decision making model
13-Mar-26	Do
14-Mar-26	Do
Week-8	
18-Mar-26	ethical decision-making frameworks
19-Mar-26	ethical dilemmas in organisation
Week-9	UNIT-3
20-Mar-26	Do
21-Mar-26	Do
22-Mar-26	Corporate Governance & Codes of Corporate
25-Mar-26	Governance Corporate Governance: need, principles, and significance
Week-12	
6-Apr-26	Emergence of corporate governance
9-Apr-26	Do
11-Apr-26	Managerial roles and managerial skills in corporate governance
Week-14	
13-Apr-26	Do
16-Apr-26	Corporate governance models: Anglo-US model, Japanese model
Week-15	
20-Apr-26	Overview of various codes of corporate governance: Cadbury code
23-Apr-26	Do

25-Apr-26	Cadbury code
<b>Week-11</b>	
27-Apr-26	Do
30-Apr-26	Do
2-Apr-25	Narayana Murthy committee code
3-Apr-25	Do
<b>Week-15</b>	
7-Apr-25	Naresh Chandra committee code
9-Apr-25	Do
10-Apr-25	Do
<b>Week-16</b>	<b>UNIT-4</b>
14-Apr-25	Do
16-Apr-25	<b>Corporate Governance and Management</b>
17-Apr-25	Corporate Management v/s Corporate Governance
<b>Week-17</b>	
21-Apr-25	internal constituents of corporate governance
24-Apr-25	Do
<b>Week-18</b>	
28-Apr-25	Power, responsibilities
30-Apr-25	Do
29-Apr-25	duties of a chairman; role and responsibilities of CEO
30-Apr-25	SEBI guidelines on corporate governance

Signature of Faculty

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**Lesson Plan- January to April 2026**

**Name - Dr. Anju**  
**Class - M.Com.**  
**Semester - 4th**

**Department - Commerce**  
**Subject - Entrepreneurship**  
**Subject Code - 24MC 402**

<b>Week-1</b>	<b>UNIT-1</b>
30-01-26	Entrepreneurship:-Concept, Nature and Scope
31-01-26	Do
<b>Week-2</b>	
3-Feb-26	Entrepreneur:-Function, qualities
6-Feb-26	Do
<b>Week-3</b>	
10-Feb-26	Do
13-Feb-26	Do
14-Feb-26	Theories of entrepreneurship
<b>Week-4</b>	<b>UNIT-2</b>
17-Feb-26	Do
19-Feb-26	Revision
20-Feb-26	Role of entrepreneurship in economic Development

<b>Week-5</b>	
24-Feb-26	Do
27-Feb-26	Do
28-Feb-26	Revision
<b>Week-6</b>	
2-Mar-26	Define Small Scale Industries
5-Mar-26	Do
6-Mar-26	Market Survey and Opportunity identification
<b>Week-7</b>	
10-Mar-26	Do
13-Mar-26	Do
14-Mar-26	Do
<b>Week-8</b>	<b>Unit-3</b>
17-Mar-26	Idea generation ,Business Plan and Project
18-Mar-26	Do
20-Mar-26	<b>Do</b>
<b>Week-9</b>	Do
24-Mar-26	
27-Mar-26	Do
28-Mar-26	Setting up a new venture
<b>Week-10</b>	Do
30-Mar-26	Do
31-Mar-26	Project Concept
<b>Week-11</b>	Do
2-Apr-26	Do
3-Apr-26	Unit Test
<b>Week-12</b>	<b>unit-4</b>
7-Apr-26	Women Entrepreneurship and Rural Entrepreneurship
10-Apr-26	Do
11-Apr-26	Scope of Women Entrepreneurship
<b>Week-14</b>	
14-Apr-26	Do
17-Apr-26	Rural Entrepreneurship
<b>Week-15</b>	
21-Apr-26	Government Scheme for promoting entrepreneurship
24-Apr-26	Do
25-Apr-26	Do
<b>Week-11</b>	
28-Apr-26	Revision
30-Apr-26	Unit test

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## Lesson Plan- January to April 2026

<b>Name - Mr. Ravi Parmar</b>		<b>Department - Commerce</b>	
<b>Class - M.Com.</b>		<b>Subject - GST</b>	
<b>Semester - IV</b>		<b>Subject Code - 23MC 405 C-IV</b>	
<b>Week-1</b>	<b>UNIT-1</b>		
27/01/26	Introduction: Salient features of GST		
28-01-26	Introduction: Salient features of GST		
29-01-26	Introduction: Salient features of GST		
30-01-26	GST Rates Rationale for GST		
31-01-26	GST Rates Rationale for GST		
<b>Week-2</b>			
2-Feb-26	GST Rates Rationale for GST		
3-Feb-26	GST Rates Rationale for GST		
4-Feb-26	GST Rates Rationale for GST		
5-Feb-26	Structure of GST (SGST, CGST,UTGST & IGST)		
6-Feb-26	Structure of GST (SGST, CGST,UTGST & IGST)		
<b>Week-3</b>			
9-Feb-26	Structure of GST (SGST, CGST,UTGST & IGST)		
10-Feb-26	Structure of GST (SGST, CGST,UTGST & IGST)		
11-Feb-26	Structure of GST (SGST, CGST,UTGST & IGST)		
12-Feb-26	Structure of GST (SGST, CGST,UTGST & IGST)		
13-Feb-26	Structure of GST (SGST, CGST,UTGST & IGST)		
14-Feb-26	Structure of GST (SGST, CGST,UTGST & IGST)		
<b>Week-4</b>	<b>UNIT-II</b>		
16-Feb-26	GST Registration: Compulsory Registration, Deemed Registration		
17-Feb-26	GST Registration: Compulsory Registration, Deemed Registration		
18-Feb-26	GST Registration: Compulsory Registration, Deemed Registration		
19-Feb-26	GST Registration: Compulsory Registration, Deemed Registration		
20-Feb-26	GST Registration: Compulsory Registration, Deemed Registration		
<b>Week-5</b>			
23-Feb-26	Principles and Provisions of GST		
24-Feb-26	Principles and Provisions of GST		
25-Feb-26	Principles and Provisions of GST		
26-Feb-26	Principles and Provisions of GST		
27-Feb-26	Principles and Provisions of GST		
28-Feb-26	Principles and Provisions of GST		
<b>Week-6</b>			
2-Mar-26	Special provisions for casual taxable persons and non-resident taxable persons		
5-Mar-26	Special provisions for casual taxable persons and non-resident taxable persons		
6-Mar-26	Special provisions for casual taxable persons and non-resident taxable persons		
<b>Week-7</b>			
9-Mar-26	Special provisions for casual taxable persons and non-resident taxable persons		
10-Mar-26	Taxability of E-Commerce, E-way Bills, Offences and Penalties		
11-Mar-26	Taxability of E-Commerce, E-way Bills, Offences and Penalties		
12-Mar-26	Taxability of E-Commerce, E-way Bills, Offences and Penalties		
13-Mar-26	Taxability of E-Commerce, E-way Bills, Offences and Penalties		
14-Mar-26	Taxability of E-Commerce, E-way Bills, Offences and Penalties		
<b>Week-8</b>			
16-Mar-26	Exempted Goods and Services		

17-Mar-26	Exempted Goods and Services
18-Mar-26	Exempted Goods and Services
19-Mar-26	Exempted Goods and Services
20-Mar-26	Test of Unit-I & II
<b>Week-9</b>	<b>UNIT-III</b>
23-Mar-26	Levy and Collection of GST: Place of Supply: Within State, Interstate, Import and Export
24-Mar-26	Levy and Collection of GST: Place of Supply: Within State, Interstate, Import and Export
27-Mar-26	Levy and Collection of GST: Place of Supply: Within State, Interstate, Import and Export
28-Mar-26	Levy and Collection of GST: Place of Supply: Within State, Interstate, Import and Export
<b>Week-10</b>	
30-Mar-26	Levy and Collection of GST: Place of Supply: Within State, Interstate, Import and Export
31-Mar-26	Levy and Collection of GST: Place of Supply: Within State, Interstate, Import and Export
<b>Week-11</b>	
1-Apr-26	Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses
2-Apr-26	Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses
3-Apr-26	Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses
<b>Week-12</b>	
6-Apr-26	Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses
7-Apr-26	Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses
8-Apr-26	Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses
9-Apr-26	Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses
10-Apr-26	Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses
11-Apr-26	Test of Unit-III
<b>Week-14</b>	<b>UNIT-IV</b>
13-Apr-26	Assessment Procedures: Simple Illustrations on Calculation of GST, Payment of GST,
14-Apr-26	Assessment Procedures: Simple Illustrations on Calculation of GST, Payment of GST,
15-Apr-26	Assessment Procedures: Simple Illustrations on Calculation of GST, Payment of GST,
16-Apr-26	Procedure for Refund of GST
17-Apr-26	Procedure for Refund of GST
<b>Week-15</b>	
20-Apr-26	Revision
21-Apr-26	Revision
22-Apr-26	Revision
23-Apr-26	Revision
24-Apr-26	Revision
25-Apr-26	Revision
<b>Week-11</b>	
27-Apr-26	Revision
28-Apr-26	Revision
29-Apr-26	Revision
30-Apr-26	Revision

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## Lesson Plan- January to April 2026

<b>Name - Mr. Ravi Parmar</b>		<b>Department - Commerce</b>	
<b>Class - M.Com.</b>		<b>Subject - Tax Accounting</b>	
<b>Semester - IV</b>		<b>Subject Code -23MC 404 C-IV</b>	
<b>Week-1</b>	<b>UNIT-1</b>		
27/01/26	Basic concepts of Income Tax		
30-01-26	Basic concepts of Income Tax		
31-01-26	Basic concepts of Income Tax		
<b>Week-2</b>			
2-Feb-26	different types of returns, advance tax.		
3-Feb-26	different types of returns, advance tax.		
6-Feb-26	different types of returns, advance tax.		
<b>Week-3</b>			
9-Feb-26	Different heads of incomes, tax rates and slabs of income.		
10-Feb-26	Different heads of incomes, tax rates and slabs of income.		
13-Feb-26	Non-taxable incomes or incomes exempt from tax, gross total income and taxable income		
14-Feb-26	Non-taxable incomes or incomes exempt from tax, gross total income and taxable income		
<b>Week-4</b>			
16-Feb-26	Residential status and incidence of tax (for individual assessee)		
17-Feb-26	Residential status and incidence of tax (for individual assessee)		
20-Feb-26	Residential status and incidence of tax (for individual assessee)		
<b>Week-5</b>	<b>UNIT-II</b>		
23-Feb-26	Income from Salary		
24-Feb-26	Income from Salary		
27-Feb-26	Income from Salary		
28-Feb-26	Income from Salary		
<b>Week-6</b>			
2-Mar-26	Income from Salary		
6-Mar-26	Income from Salary		
<b>Week-7</b>			
9-Mar-26	Income from House Property		
10-Mar-26	Income from House Property		
13-Mar-26	Income from House Property		
14-Mar-26	Income from House Property		
<b>Week-8</b>	<b>UNIT-III</b>		
16-Mar-26	Income from Capital Gain		
17-Mar-26	Income from Capital Gain		
20-Mar-26	Income from Capital Gain		
<b>Week-9</b>			
23-Mar-26	Income from Capital Gain		
24-Mar-26	Income from PGBP		
27-Mar-26	Income from PGBP		
28-Mar-26	Income from PGBP		
<b>Week-10</b>			
30-Mar-26	Income from Other sources		
31-Mar-26	Income from Other sources		
<b>Week-11</b>			
3-Apr-26	Income from Other sources		
<b>Week-12</b>	<b>UNIT-IV</b>		

6-Apr-26	Computation of Gross Total Income
7-Apr-26	<b>Computation of Gross Total Income</b>
10-Apr-26	Computation of Gross Total Income
11-Apr-26	Deductions under Section 80: 80C – Investment in tax saving schemes
<b>Week-13</b>	
13-Apr-26	Deductions under Section 80: 80C – Investment in tax saving schemes
14-Apr-26	80D – Medical insurance premium
17-Apr-26	80DD – Medical treatment expenses or medical insurance premium for dependents with disability
<b>Week-14</b>	
20-Apr-26	80E – Interest on Education Loan
21-Apr-26	80G – Donation to charities
24-Apr-26	80U – Deductions on account of disability
25-Apr-26	Test of Unit I & II
<b>Week-15</b>	
27-Apr-26	Test of Unit III & IV
28-Apr-26	Assingments

**Signature of Faculty**