

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: **Dr. JYOTI**

Class: **M.Com.**

Semester: **1st**

Subject: **Corporate Tax**

Month	Week	Topic
July	4 th	Meaning of company; Types of companies; Residential status
August	1 st	Incidence of tax on companies. Computation of Income of company under various heads like - House Property,
	2 nd	Computation of Income of company under various heads like - Business and Profession
	3 rd	Computation of Income of company under various heads like- Capital Gain and Income from Other Sources
	4 th	General provisions applicable to companies for computation of gross total income.
September	1 st	Deductions from gross total income as applicable to companies
	2 nd	Computation of tax for various types of companies
	3 rd	Provisions of MAT
	4 th	Assessment of Insurance Companies
October	1 st	Assessment of Charitable / Educational Institutions
	2 nd	Assessment of Religious Trust, Assessment of Political Parties
	3 rd	(Diwali Break)
	4 th	Assessment of non-residents
November	1 st	Assessment of cooperative societies
	2 nd	Assessment of discontinued business
	3 rd	Double taxation relief
	4 th	Advance ruling for non-residents, Revision


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GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR**Lesson Plan Session- 2025-26**Name of Assistant Professor: **Dr. JYOTI**Class: **M.Com.**Semester: **3rd**Subject: **Corporate Governance and Business Ethics**

Month	Week	Topic
July	4 th	Meaning, need and importance of corporate governance
August	1 st	Theoretical foundations of corporate governance Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory.
	2 nd	Evolution of corporate governance globally and in India.
	3 rd	Corporate failures and governance reforms.
	4 th	Corporate governance in public and private enterprises.
September	1 st	Role, composition, and responsibilities of the Board of Directors.
	2 nd	Committees of the board- Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee, and Risk Management Committee.
	3 rd	Role of shareholders, institutional investors, proxy advisory firms, and independent directors in governance.
	4 th	SEBI (LODR) Regulations, 2015, and corporate governance provisions in the Companies Act, 2013.
October	1 st	Meaning, scope, and importance of business ethics. Ethical decision-making in business.
	2 nd	Corporate Social Responsibility (CSR)-Meaning, importance, and regulatory framework in India. Triple Bottom Line (TBL) approach.
	3 rd	(Diwali Break)
	4 th	Business sustainability and corporate citizenship.
November	1 st	Corporate governance models in the UK, USA, Germany, and Japan.
	2 nd	International corporate governance initiatives-OECD Principles, Cadbury Committee Report, and Sarbanes-Oxley Act.
	3 rd	Emerging trends in corporate governance Environmental, Social, and Governance (ESG) considerations, investor activism.
	4 th	corporate digital responsibility, Challenges in corporate governance in emerging markets.


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Lesson Plan Session- 2025-26

Name of Assistant Professor: **Dr. JYOTI**

Class: **B.Com. (Hons.)**

Semester: **5th**

Subject: **Financial Management**

Month	Week	Topic
July	3 rd	Introduction: Meaning, function, scope and objectives.
	4 th	Financial Planning: Over capitalization
August	1 st	Financial Planning: under capitalization.
	2 nd	Cost of capital: Significance and determination.
	3 rd	Leverage analysis: Operating, financial
	4 th	Composite leverage; ABIT-EPS Analysis.
September	1 st	Capital Structure: Meaning, theories, determinants;
	2 nd	Working Capital: meaning, nature, determinants,
	3 rd	Working Capital: significance and estimation.
	4 th	Working Capital Management:
October	1 st	Cash Management
	2 nd	Receivable Management
	3 rd	(Diwali Break)
	4 th	Inventory Management.
November	1 st	Dividend Decisions: Meaning; types
	2 nd	Dividend Decisions: determinants and theories.
	3 rd	Revision


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