

PT.CHIRANJILALSHARMAGOV.T.COLLEGE,KARNAL
DEPARTMENT OF COMMERCE

LESSON PLAN

Name: MEENU RANI
SUBJECT–FINANCIAL ACCOUNTING

Section: A&D
Semester: B.com 1stSem. s
Session :2025-26

Month	Topics To Be Covered
July- August	UNIT–Financial Accounting Meaning, concept, importance, advantages and limitations of financial accounting, Double entry system, journal. ledger and trial balance, Provision and reserve, Provision and reserve
SEPTEMBER	UNIT–II final Accounts, Performa of final accounts trading profit and loss account and balance sheet, Final accounts with adjustments,
October	UNIT–III Accounts of Nonprofit organizations, Final accounts with adjustments
November	UNIT–IV Branch account Hire purchase system and installment payment system revision

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DEPARTMENT OF COMMERCE

LESSON PLAN

Name: MEENU RANI
SUBJECT–Human Resource Management

Semester: M.com 3rd sem
Session :2025-26

Month	Topics To Be Covered
July- August	UNIT-I Concept and evolution relationship between HRD and HRM HRD process and framework assessing HRD needs designing training and development program implementation of program and evolution strategic intervention in HRD HRD function role and competencies of HRD professionals emerging Trend and challenges in HRD.
SEPTEMBER	UNIT-II HRD Activities: Employed development activities leadership development action learning assessment and development centers HRD culture and climate elements of HRD climate determinants need and role of trade union employee socialization and orientation concept categories and content of learning in socialization realistic job review career management and development HRD audit.
October	UNIT-III knowledge management: concept process tool and barrier to knowledge management learning and HRD concept principle process and theories of learning learning styles and strategies role and analysis simulation t groups and transaction analysis.
November	UNIT-IV HRD in organisation : organisational health and organisational climate management development employee counselling and Wellness services assessing the impact of HRD program and application organisational strategies based on human resource.