**Lesson Plan 2025-26(Odd Semester)**

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| **Months** | **Financial Accounting** | **Income Tax-1** | **Personal Finance** | **Sustainable Business**  |
| July(2025) | Concept, Objective & Scope, Accounting Principle, Double Entry System. | Fundamental Definitions under Income tax  | Concept, need, Principles, Financial objectives. |  |
| August | Capital & Revenue, Provision & Reserve, Final Accounts. | Residential status and Exempted incomes. Revision & test.  | Personal Financial Planning, Time value of Money, Invest. Strategies, Revision & Test. | Sustainability Concept , Importance |
| September | Non Profit Organization, Consignment Account. | Income from Salary, House property, PGBP Revision and Test  | Real Estate and Other investment alternatives, Mutual Funds, Risk and Return of Various Invest. Avenues. Revision & Test. | Sustainability Reporting, Sustainable Business Marketing  |
| October | Branch Accounts, Hire Purchase & Installment, Revision & test. |  Income from other sources, clubbing and aggregation of incomes and set off and carried forward of losses. Revision. | Institutional Framework, Insurance Planning, Retirement Planning. Revision & Test. | Enterpreneurship and Sustainable Business  |
| November | Revision & Test. | Revision & Test | Revision & Test | Revision &Test |