

Lesson Plan

Name of Teacher: Dr. Preeti

Session: 2023-24 Odd Semester

Subject: Cost Accounting-I

Class: B.Com 3rd Year

Week	Date/Month	Topic
1	July 21-29	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations,
2	July 31-Aug 5	Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system.
3	7-12	Cost: main elements and types. Material Control: Meaning and objectives of cost accounting purchase procedure
4	14-19	Fixations of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types
5	21-26	Revision, Problems and Test
6	Aug 28-Sept. 2	Labour Cost Control: Importance, methods of time keeping and Time Booking;
7	4-9	Treatment and control of Labour Turnover, Idle Time, Overtime;
8	11-16	Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans
9	18-23	Revision, Problems and Test
10	25-30	Overheads: Meaning and Types
11	Oct. 2-7	Collection, Classification; Allocation,
12	9-14	Apportionment and Absorption of Overheads – Main methods
13	16-21	Revision, Problems and Test
14	23-28	Unit and output costing: meaning and objectives;
15	Oct. 30-Nov. 4	cost sheet – meaning, Performa, types preparation of cost sheet;
16	6-9	Determination of tender price;
17	17-25	Production account – types.
18	Nov. 27- Dec. 2	Reconciliation of cost and financial accounts: Meaning. Objectives and procedure
19	4-6	Revision, Problems and Test

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Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 1 st Year
Session: 2023-24 Odd Semester		Subject: Business Management-I
Week	Date/Month	Topic
1	July 24-29	Business: concept, nature and spectrum of business activities,
2	July 31-Aug 5	business system,
3	7-12	business objectives
4	14-19	Management: Introduction, concept, nature,
5	21-26	process and significance;
6	Aug 28-Sept. 2	Development of Management Thought; Classical
7	4-9	Neo-Classical systems,
8	11-16	Contingency approaches
9	18-23	Revision, Problems and Test
10	25-30	Planning: concept, types and process,
11	Oct. 2-7	Decision Making: concept and process,
12	9-14	Management by Objectives,
13	16-21	Corporate Planning and Strategic Formulation.
14	23-28	Organizing: concept, nature, process and significance;
15	Oct. 30-Nov. 4	Authority and Responsibility relationship;
16	6-9	Centralization and Decentralization;
17	17-25	Departmentation; Firms of Organizing structure
18	Nov. 27-Dec. 6	Revision, Problems and Test

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Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 3 rd Year
Session: 2023-24 Odd Semester		Subject: Entrepreneurship and Small Scale Business
Week	Date/Month	Topic
1	July 21-29	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
2	July 31-Aug 5	Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship.
3	7-12	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
4	14-19	Revision, Problems and Test
5	21-26	Opportunity scouting and idea generation: role of creativity & innovation and business research.
6	Aug 28-Sept. 2	Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century.
7	4-9	The process of setting up a small business
8	11-16	Preparation of Project Report and
9	18-23	Report on Experiential Learning of successful/unsuccessful entrepreneurs
10	25-30	Revision, Problems and Test
11	Oct. 2-7	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control.
12	9-14	Basic awareness of the issues impinging on quality, productivity and environment.
13	16-21	Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification.
14	23-28	Crises in business growth
15	Oct. 30-Nov. 4	Issues in small business marketing. The concept and application of product life cycle (plc), advertising & publicity, sales & distribution management.
16	6-9	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.
17	17-25	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives.
18	Nov. 27- Dec. 2	National, state level and grass-root level financial and nonfinancial institutions in support of small business development
19	4-6	Problems and Test

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Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 3 rd Year
Session: 2023-24 Odd Semester		
Subject: Accounting for Management		
Week	Date/Month	Topic
1	July 21-29	Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting,
2	July 31-Aug 5	The Management Accountant, The Controller, The Treasurer,
3	7-12	Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting,
4	14-19	Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting
5	21-26	Revision, Problems and Test
6	Aug 28-Sept. 2	Meaning and types of financial statements, analysis and interpretation of financial statements,
7	4-9	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.
8	11-16	Ratio Analysis: meaning of ratios, classification of ratios,
9	18-23	profitability ratios, balance sheet ratios and turnover ratios,
10	25-30	advantages and limitations of ratio analysis
11	Oct. 2-7	Revision, Problems and Test
12	9-14	Cash Flow Statement : Meaning, objectives, limitations
13	16-21	accounting procedure;
14	23-28	Financial planning
15	Oct. 30-Nov. 4	Revision, Problems and Test
16	6-9	Capital Budgeting : Meaning, nature, need, importance,
17	17-25	appraisal methods,
18	Nov. 27- Dec. 2	capital rationing
19	4-6	Revision, Problems and Test

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Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 2nd Year
Session: 2023-24 Odd Semester		Subject: HRM
Week	Date/Month	Topic
1	July 21-29	An Introduction to Human Resource Management Definition, Importance objectives
2	July 31-Aug 5	scope of Human Resource Management (HRM)
3	7-12	Function of Human Resource Management: - Managerial and Operative Functions,
4	14-19	Qualification and Qualities of Human Resource manager in our organization.
5	21-26	Evolution and Growth of Human Recourse Management (HRM) India.
6	Aug 28-Sept. 2	Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.
7	4-9	
8	11-16	Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.
9	18-23	Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India.
10	25-30	Revision, problem and Test
11	Oct. 2-7	Wages: - Meaning, Objective and Theories of wages, Methods of wage Programme: - Time wages and Piece wages methods
12	9-14	Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization, essentials of satisfactory wage policy.
13	16-21	Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives
14	23-28	Perfect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.
15	Oct. 30-Nov. 4	Industrial Relations: - Concept, Importance and Objectives of industrial relations,
16	6-9	Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme.
17	17-25	Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy,
18	Nov. 27- Dec. 2	preventive and curative methods and Agencies for Reconciliation of Industrial unrest.
19	4-6	Revision, problem and Test

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Lesson Plan

Name of Teacher: Dr. Preeti		Class: B.Com 2 nd Year
Session: 2023-24 Odd Semester		Subject: Corporate Law
Week	Date/Month	Topic
1	July 21-29	Company- Meaning and Characteristics;
2	July 31-Aug 5	Features of company; Types of companies,
3	7-12	advantages and disadvantages of incorporation;
4	14-19	Lifting of corporate veil;
5	21-26	Formation of Company: - Promotion of company;
6	Aug 28-Sept. 2	Functions of promoter; importance of promoter;
7	4-9	Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters;
8	11-16	Liabilities of promoters; Pre-incorporation contracts, Incorporation and commencement of Business.
9	18-23	Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.
10	25-30	Revision, problem and Test
11	Oct. 2-7	Memorandum of Association: - Meaning; importance; clauses of memorandum of association
12	9-14	their Alteration; doctrine of ultra- virus.
13	16-21	Articles of Association: - Meaning; contents; alteration of articles of association;
14	23-28	constructive notice
15	Oct. 30-Nov. 4	doctrine of indoor management.
16	6-9	Borrowing Powers;
17	17-25	Debentures
18	Nov. 27- Dec. 2	Charges
19	4-6	Revision, problem and Test

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