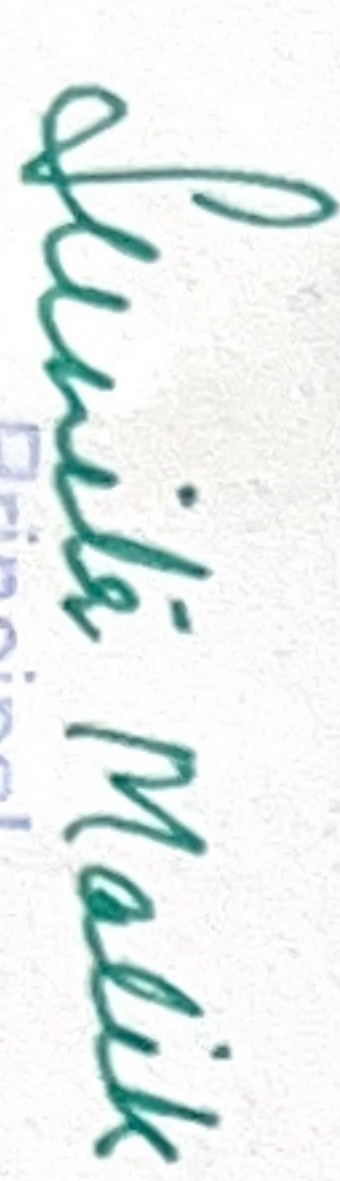


## Lesson Plan

<b>Name of Teacher:</b> Dr. Preeti		<b>Class:</b> B.Com 3 <sup>rd</sup> Year
<b>Session:</b> 2024-25 Odd Semester		<b>Subject:</b> Accounting for Management
<b>Month</b>	<b>Date</b>	<b>Topic</b>
July	22-27	Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting,
	29-31	The Management Accountant, The Controller, The Treasurer,
August	1-3	Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting,
	5-10	Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting
	12-17	Revision, Problems and Test
	19-24	Meaning and types of financial statements, analysis and interpretation of financial statements,
September	26-31	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.
	2-7	Ratio Analysis: meaning of ratios, classification of ratios,
	9-14	profitability ratios, balance sheet ratios and turnover ratios,
	16-21	advantages and limitations of ratio analysis
	23-28, 30	Revision, Problems and Test
October	1-5	Cash Flow Statement : Meaning, objectives, limitations
	7-12	accounting procedure;
	14-19	Financial planning
	21-26	Revision, Problems and Test
November	4-9	Capital Budgeting : Meaning, nature, need, importance,
	11-16	appraisal methods, capital rationing
	18-22	Revision, Problems and Test

  
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## Lesson Plan

<b>Name of Teacher:</b> Dr. Preeti		<b>Class:</b> B.Com 3 <sup>rd</sup> Year
<b>Session:</b> 2024-25 Odd Semester		<b>Subject:</b> Cost Accounting-I
Month	Date	Topic
July	22-27	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations,
	29-31	Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system.
August	1-3	Cost: main elements and types. Material Control: Meaning and objectives of material control, material purchase procedure
	5-10	Fixations of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types
	12-17	Revision, Problems and Test
	19-24	Labour Cost Control: Importance, methods of time keeping and Time Booking;
	26-31	Treatment and control of Labour Turnover, Idle Time, Overtime,
	2-7	Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans
September	9-14	Revision, Problems and Test
	16-21	Overheads: Meaning and Types
	23-28, 30	Collection, Classification; Allocation,
	1-5	Apportionment and Absorption of Overheads – Main methods
October	7-12	Revision, Problems and Test
	14-19	Unit and output costing: meaning and objectives;
	21-26	cost sheet – meaning, Performa, types preparation of cost sheet;
	4-9	Determination of tender price;
November	11-16	Reconciliation of cost and financial accounts: Meaning. Objectives and procedure
	18-22	Revision, Problems and Test



## Lesson Plan

<b>Name of Teacher:</b> Dr. Preeti		<b>Class:</b> B.Com 3 <sup>rd</sup> Year
<b>Session:</b> 2024-25 Odd Semester		<b>Subject:</b> Entrepreneurship and Small Scale Business
Month	Date	Topic
July	22-27	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
	29-31	Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship.
	1-3	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
August	5-10	Revision, Problems and Test
	12-17	Opportunity scouting and idea generation: role of creativity & innovation and business research.
	19-24	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.
	26-31	The process of setting up a small business
September	2-7	Preparation of Project Report and
	9-14	Report on Experiential Learning of successful/unsuccessful entrepreneurs
	16-21	Revision, Problems and Test
	23-28, 30	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control.
October	1-5	Basic awareness of the issues impinging on quality, productivity and environment.
	7-12	Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification.
	14-19	Crises in business growth
	21-26	Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management.
November	4-9	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. financial and nonfinancial institutions in support of small business development
	11-16	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives.
	18-22	Problems and Test



## Lesson Plan

<b>Name of Teacher:</b> Dr. Preeti		<b>Class:</b> B.Com 2 <sup>nd</sup> Year
<b>Session:</b> 2024-25 Odd Semester		<b>Subject:</b> Corporate Law-I
<b>Month</b>	<b>Date</b>	<b>Topic</b>
July	22-27	Company - Meaning and Characteristics; Features of company;
	29-31	Types of companies,
August	1-3	advantages and disadvantages of incorporation;
	5-10	Lifting of corporate veil;
	12-17	Formation of Company: - Promotion of company;
	19-24	Functions of promoter; importance of promoter;
	26-31	Promoter's remuneration; legal status of Promoter;
September	2-7	Rights of promoters; Duties of promoters;
	9-14	Liabilities of promoters; Pre-incorporation contracts, Incorporation and commencement of Business.
	16-21	Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.
	23-28, 30	Revision, problem and Test
October	1-5	Memorandum of Association: - Meaning; importance; clauses of memorandum of association
	7-12	Their Alteration; doctrine of ultra- virus.
November	14-19	Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice
	21-26	Doctrine of indoor management.
	4-9	Borrowing Powers;
November	11-16	Debentures and Charges
	18-22	Revision, problem and Test

Sunita Malik

Preeti



## Lesson Plan

**Name of Teacher:** Dr. Preeti

**Session:** 2024-25 Odd Semester

**Subject:** HRM

**Class:** B.Com 2<sup>nd</sup> Year

Month	Date	Topic
July	22-27	An Introduction to Human Resource Management Definition, Importance objectives
	29-31	scope of Human Resource Management (HRM)
August	1-3	Function of Human Resource Management: - Managerial and Operative Functions,
	5-10	Qualification and Qualities of Human Resource manager in our organization.
	12-17	Evolution and Growth of Human Recourse Management (HRM) India.
	19-24	Recruitment: - Meaning, Steps in recruitment policy,
	26-31	sources and modes of recruitment, Factors affecting recruitment.
	2-7	Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.
September	9-14	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.
	16-21	Revision, problem and Test
October	23-28, 30	Wages: - Meaning, Objective and Theories of wages, Methods of wage Programme: - Time wages and Piece wages methods
	1-5	Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization, essentials of satisfactory wage policy.
	7-12	Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives
	14-19	Perfect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.
November	21-26	Industrial Relations: - Concept, Importance and Objectives of industrial relations,
	4-9	Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme.
	11-16	Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest.
	18-22	Revision, problem and Test

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