

Department of Commerce
Tentative Lesson Plan
Session 2022-23(Odd Semester)

Subject- Cost Accounting

Class: B.Com 5th Semester

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16-08-2022to20-08-2022	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.
22-08-2022to27-08-2022	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.
29-08-2022to03-09-2022	Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques. Assignment -1
05-09-2022to10-09-2022	Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.
12-09-2022to17-09-2022	Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.
19-09-2022to24-09-2022	Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.
26-09-2022to01-10-2022	Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption.
03-10-2022to08-10-2022	Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption. Assignment-2
10-10-2022to15-10-2022	Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).
17-10-2022to21-10-2022	Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).
27-10-2022to29-10-2022	Standard costing and variance analysis: material and labour.
31-10-2022to05-11-2022	Standard costing and variance analysis: material and labour.
07-11-2022to12-11-2022	Cost control and cost reduction; cost audit; an overview of cost audit standards.
14-11-2022to19-11-2022	Cost control and cost reduction; cost audit; an overview of cost audit standards.
21-11-2022to26-11-2022	Unit Test and Revision
28-11-2022to03-12-2022	Revision

Name of Assistant Professor: Ms. Rachna

Tentative Lesson Plan
Session 2022-23(Odd Semester)

Subject- Financial Management Class: B.Com 5th Semester

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16-08-2022to20-08-2022	Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.
22-08-2022to27-08-2022	Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management. Assignment-1
29-08-2022to03-09-2022	Financial planning and forecasting: need, importance, drafting a financial plan;
05-09-2022to10-09-2022	Financial planning and forecasting: need, importance, drafting a financial plan;
12-09-2022to17-09-2022	capitalization, overcapitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting;
19-09-2022to24-09-2022	capitalization, overcapitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting;
26-09-2022to01-10-2022	sources of finance: short-term, medium term and long term
03-10-2022to08-10-2022	sources of finance: short-term, medium term and long term
10-10-2022to15-10-2022	Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital. Assignment-2
17-10-2022to21-10-2022	Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.
27-10-2022to29-10-2022	Capital structure decisions: meaning and determinants of capital structure; theories of capital structure
31-10-2022to05-11-2022	Capital structure decisions: meaning and determinants of capital structure; theories of capital structure
07-11-2022to12-11-2022	Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting
14-11-2022to19-11-2022	Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting
21-11-2022to26-11-2022	Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash. Unit Test
28-11-2022to03-12-2022	Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash techniques of capital budgeting

Name of Assistant Professor: Ms. Rachna

Tentative Lesson Plan
Session 2022-23(Odd Semester)

Subject- Financial Accounting-1

Class- B.Com 1st Semester

22-08-2022to27-08-2022	Financial Accounting: Meaning, nature, scope, objectives, advantages and limitations, Book-keeping, accounting and accountancy, Branches of accounting,
29-08-2022to03-09-2022	Financial Accounting: Meaning, nature, scope, objectives, advantages and limitations, Book-keeping, accounting and accountancy, Branches of accounting, Assignment-1
05-09-2022to10-09-2022	GAAP vs. FASB, Accounting equation, Accounting concepts and conventions.
12-09-2022to17-09-2022	Accounting cycle: Classification of accounts, Journal, Rules of debit and credit, Compound journal entry, Ledger, Rules regarding posting, Trial balance, Sub-division of journal.
19-09-2022to24-09-2022	Accounting cycle: Classification of accounts, Journal, Rules of debit and credit, Compound journal entry, Ledger, Rules regarding posting, Trial balance, Sub-division of journal.
26-09-2022to01-10-2022	Capital and Revenue: Classification of income, expenditure and receipts, deferred revenue expenditure, Provisions and Reserves: Kinds of provisions and reserves, Difference between provision and reserve.
03-10-2022to08-10-2022	Depreciation Accounting: Concept, causes of depreciation, Need for providing depreciation, factors determining the amount of depreciation, methods of charging and recording depreciation.
10-10-2022to15-10-2022	Depreciation Accounting: Concept, causes of depreciation, Need for providing depreciation, factors determining the amount of depreciation, methods of charging and recording depreciation. Assignment-2
17-10-2022to21-10-2022	Accounting for not-for profit organizations: Receipt and Payment Account, Income and Expenditure Account, Receipt and Payment Account versus Income and Expenditure Account.
27-10-2022to29-10-2022	Accounting for not-for profit organizations: Receipt and Payment Account, Income and Expenditure Account, Receipt and Payment Account versus Income and Expenditure Account.
31-10-2022to05-11-2022	Accounting for not-for profit organizations: Receipt and Payment Account, Income and Expenditure Account, Receipt and Payment Account versus Income and Expenditure Account.
07-11-2022to12-11-2022	Financial statements of profit-making entities: Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Difference between Profit and Loss Account and Balance Sheet, Adjustments in final accounts. Unit Test
14-11-2022to19-11-2022	Financial statements of profit-making entities: Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Difference between Profit and Loss Account and Balance Sheet, Adjustments in final accounts.
21-11-2022to26-11-2022	Financial statements of profit-making entities: Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Difference between Profit and Loss Account and Balance Sheet, Adjustments in final accounts.
28-11-2022to03-12-2022	Revision

Name of Assistant Professor: Ms. Rachna

Tentative Lesson Plan
Session 2022-23(Odd Semester)

Subject- Business Statistics-1 Class B.Com 3rd Semester

16-08-2022to20-08-2022	Introduction of statistics: Development, Definition, Scope and Limitations.
22-08-2022to27-08-2022	Collection of data-methods, methods of collecting primary data, classification –Functions, Rules and bases of classification, Frequency distribution and its types, Tabulation-meaning, types, parts and requisites of good table. Assignment-1
29-08-2022to03-09-2022	Collection of data-methods, methods of collecting primary data, classification –Functions, Rules and bases of classification, Frequency distribution and its types, Tabulation-meaning, types, parts and requisites of good table ..
05-09-2022to10-09-2022	Presentation through diagrams –general rules, types and choice of diagram. Graphic presentation –general rules for graphing, graphs of frequency distribution and histograms.
12-09-2022to17-09-2022	Concept and measures of central tendency: Mathematical averages, positional average and partition values.
19-09-2022to24-09-2022	Concept and measures of central tendency: Mathematical averages, positional average and partition values.
26-09-2022to01-10-2022	Measures of dispersion in detail: Absolute and relative measures of dispersion-Range, Quartile deviation, Mean deviation, Standard deviation ,Variance.
03-10-2022to08-10-2022	Measures of dispersion in detail: Absolute and relative measures of dispersion-Range, Quartile deviation, Mean deviation, Standard deviation ,Variance. Assignment-2
10-10-2022to15-10-2022	Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuationof work in progress, joint and by-products) service costing (only transport).
17-10-2022to21-10-2022	Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).
27-10-2022to29-10-2022	Measures of Skewness - Karl Pearson's, Bowley's and Kelly's coefficient of skewness, coefficient of skewness based on momen
31-10-2022to05-11-2022	Correlation -Types, methods-Scatter diagram method, Karl Pearson's coefficient of correlation, standard error of estimate, Co-efficient of determination.
07-11-2022to12-11-2022	Correlation -Types, methods-Scatter diagram method, Karl Pearson's coefficient of correlation, standard error of estimate, Co-efficient of determination. Unit Test
14-11-2022to19-11-2022	Regression –Linear and non linear. Lines of regression, coefficients of regression, correlation vs. regression analysis
21-11-2022to26-11-2022	Regression –Linear and non linear. Lines of regression, coefficients of regression, correlation vs. regression analysis
28-11-2022to03-12-2022	Revision

Name of Assistant Professor: Ms. Rachna

Tentative Lesson Plan
Session 2022-23(Odd Semester)

Subject- Business Law Class:B.Com 3rd Semester

16-08-2022to20-08-2022	Indian Contract Act: Meaning and essentials of a valid contract;.
22-08-2022to27-08-2022	offer and acceptance; consideration; Assignment-1
29-08-2022to03-09-2022	offer and acceptance; consideration;.
05-09-2022to10-09-2022	capacity to contract; consent and free consent
12-09-2022to17-09-2022	capacity to contract; consent and free consent
19-09-2022to24-09-2022	consideration; void agreements; quasi contract;
26-09-2022to01-10-2022	performance of contracts; different mode of discharge of contract; remedies for breach of contract.
03-10-2022to08-10-2022	Contracts of Indemnity and Guarantee; bailment and pledge; contract of agency
10-10-2022to15-10-2022	Contracts of Indemnity and Guarantee; bailment and pledge; contract of agency
17-10-2022to21-10-2022	Sale of Goods Act– Definition and essential of a contract of sale, conditions and warranties, transfer of property; performance of contract of sale; right of unpaid seller; remedies for breach of contract. Assignment-2
27-10-2022to29-10-2022	Sale of Goods Act– Definition and essential of a contract of sale, conditions and warranties, transfer of property; performance of contract of sale; right of unpaid seller; remedies for breach of contract.
31-10-2022to05-11-2022	Sale of Goods Act– Definition and essential of a contract of sale, conditions and warranties, transfer of property; performance of contract of sale; right of unpaid seller; remedies for breach of contract.
07-11-2022to12-11-2022	Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments.
14-11-2022to19-11-2022	Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments.
21-11-2022to26-11-2022	Meaning and scope of Information Technology Act; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences. Unit Test
28-11-2022to03-12-2022	Meaning and scope of Information Technology Act; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences.

Name of Assistant Professor: Ms. Rachna

Tentative Lesson Plan
Session 2022-23(Odd Semester)

fSubject- Principles of Business Management Class- B.Com 1st Semester

22-08-2022to27-08-2022	Business: Nature and scope of Business; Forms of Business,
29-08-2022to03-09-2022	Management: Definition, characteristics, scope and importance of management; Functional areas of management; Management and Administration; Levels of Management; Mintzberg's Managerial Roles Assignment-1
05-09-2022to10-09-2022	Functional areas of management; Management and Administration; Levels of Management; Mintzberg's Managerial Roles
12-09-2022to17-09-2022	Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach-Highlighting the contributions of Henry Fayol, F.W. Taylor and Peter F. Drucker; Contemporary developments in approaches; Theory Z, McKinsey -7's, Quality Management.
19-09-2022to24-09-2022	Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach-Highlighting the contributions of Henry Fayol, F.W. Taylor and Peter F. Drucker; Contemporary developments in approaches; Theory Z, McKinsey -7's, Quality Management.
26-09-2022to01-10-2022	Planning: Definition, Nature, Objectives and importance, Planning Process, Types of Plans, Barriers to Effective Planning.
03-10-2022to08-10-2022	Planning: Definition, Nature, Objectives and importance, Planning Process, Types of Plans, Barriers to Effective Planning.
10-10-2022to15-10-2022	Organizing: Definition, Nature, Principles of Organisation, Types of Organisation, Organizational Structure, Authority, Assignment-2
17-10-2022to21-10-2022	Organizing: Definition, Nature, Principles of Organisation, Types of Organisation, Organizational Structure, Authority, Delegation and Centralization vs. Decentralization.
27-10-2022to29-10-2022	Staffing: Meaning, importance and scope, Matching job and people.
31-10-2022to05-11-2022	Motivation: concept, objectives & significance.
07-11-2022to12-11-2022	Leadership: concept, significance & functions, Leadership styles, approaches to leadership. . Unit Test
14-11-2022to19-11-2022	Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques. Unit Test
21-11-2022to26-11-2022	Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.
28-11-2022to03-12-2022	Revision

Name of Assistant Professor: Ms. Rachna