

LESSON PLAN FOR B.COM
SESSION 2022-23 (EVEN SEMESTER)

Name of Faculty: Mrs. Rachna

WEEK	B.COM 3RD YEAR		B.COM 2ND YEAR	B.Com 1st Year
	Management Accounting	HRM	Cost Accounting	Financial Accounting II
11-01-2023 to 14-01-2023	Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.	Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.	Cost Accounting: Meaning, objectives and functions, Distinction between cost accounting and financial accounting,	
16-01-2023 to 21-01-2023	Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.	Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.	Cost concepts and classification, Installation of a costing system. Preparation of cost sheet, Assignment-1	
23-01-2023 to 28-01-2023	Management reporting: need and type of reports.	Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective./ASSIGNMENT 1	Accounting for material and labour: Material control, Pricing of material issues, treatment of material losses.	Royalty Accounts: Meaning of royalty, lessor, lessee, minimum rent, short working, re-coupmnt of short workings, Journal entries and ledger accounts in the books of lessee (including minimum rent account) Sub Lease – meaning.
30-01-2023 to 04-02-2023	Management reporting: need and type of reports. / TEST Assignment 1	Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.	Accounting for material and labour: Material control, Pricing of material issues, treatment of material losses.	Royalty Accounts: Meaning of royalty, lessor, lessee, minimum rent, short working, re-coupmnt of short workings, Journal entries and ledger accounts in the books of lessee (including minimum rent account) Sub Lease – meaning. Assignment 1
06-02-2023 to 11-02-2023	Management information system. ,	Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification	Accounting and control of labour cost, treatment of over time, idle time and fringe benefits. Incentive Schemes	Consignment Accounts: Features, need and importance of consignment, Difference between consignment and sale, Accounting procedure, Valuation of unsold stock.

13-02-2023 to 18-02-2023	Introduction to ratio analysis, Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis., ASSIGNMENT 2	Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification	Accounting and control of labour cost, treatment of over time, idle time and fringe benefits. Incentive Schemes	Consignment Accounts: Features, need and importance of consignment, Difference between consignment and sale, Accounting procedure, Valuation of unsold stock.
20-02-2023 to 25-02-2023	Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis., ASSIGNMENT 2	Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment.	Job costing	Valuation of unsold stock. Joint Venture Accounts: Meaning and features, Joint Venture and Consignment, Accounting procedure for joint venture;
27-02-2023 to 04-03-2023	Cash flow statements: need and method of preparing statements.	Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. /ASSIGNMENT 2	batch costing	Joint Venture, Branch Accounts: Types of home branches- Dependent branch, Accounting procedure for dependent branches.
13-03-2023 to 18-03-2023	Cash flow statements: need and method of preparing statements, Fund Flow Statement	Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.	batch costing	Independent branch; Foreign Branch: Meaning, conversion of branch trial balance
20-03-2023 to 25-03-2023	funds flow statements: need and method of preparing statements.,	Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.	Contract Costing	Independent branch; Foreign Branch: Meaning, conversion of branch trial balance

27-03-2023 to 01-04-2023	funds flow statements: need and method of preparing statements., / TEST	Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.	Contract Costing	Hire-purchase and instalment payment system: Characteristics of hire-purchase system, accounting treatment regarding hire-purchase, accounting treatment in case return of goods due to non-payment of instalments, Assignment-2
03-04-2023 to 08-04-2023	Absorption V/S variable costing: features and income determination, cost volume profit analysis, breakeven analysis, contribution; P/V ratio.	Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.	Process Costing Assignment-2	Difference between hire purchase system and credit sale, Instalment payment system: Meaning and characteristics, difference between hire purchase system and instalment payment system, Accounting treatment of Instalment payment system
10-04-2023 to 15-04-2023	Absorption V/S variable costing : break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.	Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.	Process Costing	Partnership Accounts: Features of partnership, partnership deed, fixed v/s fluctuating capital accounts, Methods of valuation of goodwill of a partnership firm,
17-04-2023 to 22-04-2023	Absorption V/S variable costing : break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.	Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal./ UNIT TEST	Standard costing and variance analysis (material, labour and overhead).	Admission,retirement of a partner,
24-04-2023 to 29-04-2023	Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.	Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal./ UNIT TEST	Standard costing and variance analysis (material, labour and overhead).	retirement and death of a partner,
01-05-2023 to 06-05-2023	Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.	Revision, Unit Test	Responsibility accounting and reporting	Dissolution of Partnership firm- Insolvency of partners (including Garner v/s Murrey Rule).
08-05-2023 to 13-05-2023	Revision, Unit Test	Revision	Revision, Unit Test	Revision, Unit Test