

Government College for Girls, Unhani

LESSON PLAN 2024-2025

CLASS: B.COM 1st SEM -1st

Subject: Financial Accounting

Name of the Assistant Professor: Mrs. Kavita

Duration: July to November	Topic
3 rd week of July	Financial accounting: Concept, objectives & scope; Accounting as an information system;
4 th week of July	Accounting principles: Concepts and conventions;
1 st week of August	Double entry system;
2 nd week of August	A brief overview of accounting standards in India;
3 rd week of August	Journal, Ledger & trial balance.
4 th week of August	Class Tests
1 st week of September	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves.
2 nd week of September	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.
3 rd week of September	Accounting for non-profit organizations;
4 th week of September	Consignment accounts: accounting records;
1 st week of October	Normal and abnormal loss: Valuation of unsold stock.
2 nd week of October	Class Presentations
3 rd week of October	Branch accounts: dependent branch, debtor's system, stock and debtor system: Wholesale branch.
4 th week of October	Final accounts
1 st week of November	Hire purchase and installment payment system: basic concepts, difference and accounting treatment.
2 nd week of November	Hire purchase and installment payment system: basic concepts, difference and accounting treatment.
3 rd week of November	Revision and Tests

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LESSON PLAN 2024-2025

CLASS: B.COM 1st SEM -1st

Subject: Business Management

Name of the Assistant Professor: Mrs. Kavita

Duration: July to November	Topic
3 rd week of July	Introduction to Management: characteristics and significance, process and functions of management;
4 th week of July	Management: as science, art and profession; Approaches to management: Classical and neo classical approach,
1 st week of August	behavioral approach, management science approach, systems approach and contingency approach;
2 nd week of August	Emerging management concepts, Managerial Roles and Managerial Skills.
3 rd week of August	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives;
4 th week of August	Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal;
1 st week of September	Organizational structure for large scale business organization, virtual organization.
2 nd week of September	Revision and Tests
3 rd week of September	Staffing: Importance, scope and modes of staffing;
4 th week of September	Delegation: Advantages, barriers to delegation, guidelines for effective delegation;
1 st week of October	Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization;
2 nd week of October	Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.
3 rd week of October	Motivation: Objectives and significance: Approaches to motivation;
4 th week of October	Class Presentations
1 st week of November	Leadership: Significance and functions; Leadership styles; Approaches to leadership.
2 nd week of November	Co- Co-ordination; Need for coordination- Principles and Techniques of co-ordination.
3 rd week of November	Revision and Tests

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LESSON PLAN 2024-2025

CLASS: B.COM 2nd SEM -3rd

Subject: Corporate Accounting

Name of the Assistant Professor: Mrs. Kavita

Duration: July to November	Topic
3 rd week of July	Share Capital: Meaning, types
4 th week of July	Accounting Treatment of issue, forfeiture and reissue of Share
1 st week of August	Buy-back of equity shares & Sweat shares
2 nd week of August	Issue of Bonus Share
3 rd week of August	Redemption of preference share
4 th week of August	Revision and Test of Chapter-Issue of Shares
1 st week of September	Debenture: Meaning, Types
2 nd week of September	Issue of Debentures
3 rd week of September	Redemption of Debentures
4 th week of September	Revision and Test of Chapters-Issue and Redemption of Debentures
1 st week of October	Valuation of Goodwill: Meaning, objectives, determinates and main methods
2 nd week of October	Valuation of Shares: Meaning, objectives, determinates and main methods
3 rd week of October	Revision and Test of Chapters-Valuation of Shares and Valuation of Goodwill
4 th week of October	Profit or loss before and after incorporation
1 st week of November	Final accounts of companies
2 nd week of November	Presentations
3 rd week of November	Revision and Tests

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LESSON PLAN 2024-2025

CLASS: B.COM 3rd SEM -5th

Subject: Cost Accounting

Name of the Assistant Professor: Mrs. Kavita

Duration: July to November	Topic
3 rd week of July	Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives. Importance and Limitations
4 th week of July	Costing; cost accountancy; cost centres and profit centres
1 st week of August	Class Presentations
2 nd week of August	Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types
3 rd week of August	Material Control: Meaning and objectives of material control, material purchase procedure
4 th week of August	Fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
1 st week of September	Methods of Valuing Material Issues. Wastage of material – main types.
2 nd week of September	Class Tests
3 rd week of September	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime
4 th week of September	Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans
1 st week of October	Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods
2 nd week of October	Class Presentations
3 rd week of October	Unit and output costing : meaning and objectives
4 th week of October	Cost sheet – meaning, Performa, types
1 st week of November	Preparation of cost sheet: determination of tender price; production account types
2 nd week of November	Reconciliation of cost and financial accounts : Meaning, Objectives and procedure
3 rd week of November	Revision and Tests

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LESSON PLAN 2024-2025

CLASS: B.COM 2nd SEM -3rd

Subject: Human Resource Management

Name of the Assistant Professor: Mrs. Kavita

Duration: July to November	Topic
3 rd week of July	An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM).
4 th week of July	Function of Human Resource Management: - Managerial and Operative Functions.
1 st week of August	Qualification and Qualities of Human Resource manager in our organization.
2 nd week of August	Evolution and Growth of Human Recourse Management (HRM) India.
3 rd week of August	Revision and Tests
4 th week of August	Recruitment Selection and Training Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.
1 st week of September	Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.
2 nd week of September	Training: - Concept, Need and importance of Training, Methods of Training: - On the job Training + off the job Training,
3 rd week of September	Principles of training, Evaluation of training Programme in India.
4 th week of September	Revision and Tests
1 st week of October	Wage and Wage Incentives Wages: - Meaning, Objective and Theories of wages, Methods of wage Programme: - Time wages and Piece wages methods Concept of wages: - Fair, Minimum and Living wage.
2 nd week of October	Factors determining wage Structure of an organization, essentials of satisfactory wage policy. Wage Incentives: - Concept, Need and Importance of Incentives.
3 rd week of October	Special Incentives Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.
4 th week of October	Industrial Relations and Industrial Unrest Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations.
1 st week of November	Participants of Industrial relation and Recruitment of good Industrial relation Programme.
2 nd week of November	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.
3 rd week of November	Revision and Tests

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LESSON PLAN 2024-2025

CLASS: B.COM 3rd SEM -5th

Subject: International Trade

Name of the Assistant Professor: Mrs. Kavita

Duration: July to November	Topic
3 rd week of July	International Business: - An overview; Domestic business; International Business; Major risks and challenges of International Business
4 th week of July	International Business Environment – Components and determinants; stages of internationalization of business
1 st week of August	International business approaches, concept of globalization.
2 nd week of August	Modes of entering into international business
3 rd week of August	Nature of multinational enterprise and international direct investment
4 th week of August	Foreign exchange; determination of exchange rate;
1 st week of September	Balance of payments.
2 nd week of September	Class Tests
3 rd week of September	Theories of International Trade : Absolute advantage theory; comparative advantage theory; factor proportions theory;
4 th week of September	Product life cycle theory of trade;
1 st week of October	Government influence on trade; rationale for government intervention, instruments of trade control;
2 nd week of October	Role of WTO, IMF and World Bank in International trade.
3 rd week of October	Class Presentations
4 th week of October	Assessing International markets; designing products for foreign markets, branding decisions;
1 st week of November	International promotions policy;
2 nd week of November	International pricing; international logistics and distribution
3 rd week of November	Revision and Tests

Kavita