

LESSON PLAN (Even semester)
Session 2023-24

Class: B.Com Sem-VI

Subject: Management Accounting

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized
Rohit Kumar	8 th Jan to 22 nd Jan	Management Accounting: nature, significance and scope, rules and techniques of management accounting, difference between cost accounting and management accounting, cost control, cost reduction, cost management.	
	23 rd Jan to 7 th Feb	Budgeting and budgetary control: concept of budget and budgetary control objectives, merits, and limitations, budget administration, functional budgets, fixed and flexible budgets, zero base budget, programme and performance budgets.	
	8 th Feb to 22 nd Feb	Standard costing and variance analysis: concept & significance; advantages, limitations and applications, variance analysis - material, labour	
	23 rd Feb to 7 th March	variable costing: distinctive features and income determination; cost-volume-profit analysis: break-even analysis-algebraic and graphic methods; contribution; P/V ratio, break-evenpoint; margin of safety; angle of incidence; determination of cost indifference point.	Assignment-1
	8 th March to 22 nd March	Ratio Analysis	
	1 st April to 15 th April	Fund Flow Statement	Assignment-2
	16 th April to 30 th April	Cash Flow Statement	

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Subject: HRM

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized
Rohit Kumar	8 th Jan to 22 nd Jan	Human resource management: meaning. Nature. History and scope objectives. Functions. Importance: HRM vs. HRD and personnel management.	
	23 rd Jan to 7 th Feb	Human resource planning: meaning. Importance. Objectives. Process.	

		Factors affecting manpower planning. Problems and suggestions	
	8 th Feb to 22 nd Feb	Job Analysis: meaning, process of job analysis, methods of collection analysis data. potential problems with job analysis; job description	
	23 rd Feb to 7 th March	Recruitment: meaning. Purpose. recruitment policy. factors affecting recruitment: source of recruitment. internal and external methods of recruitment. Selection: meaning, purpose. difference between recruitment and selection, process of selection; barriers	Assignment-1
	8 th March to 22 nd March	Placement, induction and internal mobility: placement induction/orientation: meaning, objectives, content and responsibility for induction internal mobility: meaning & need: Transfer: promotions benefits and problems	
	1 st April to 15 th April	Training: meaning. training and education. training and development objectives. importance. steps in designing training methods: on-the-job and off-the-job methods.	Assignment-2
	16 th April to 30 th April	Performance appraisal: meaning. Merits. Limitations methods of performance appraisal	

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Class: B.Com Sem-IV

Subject: Business Statistics

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized
Rohit Kumar	8 th Jan to 22 nd Jan	Simple Correlation: concept, types: multiple and partial: linear and non-linear: Scatter diagram, Methods: Karl Pearson's co-efficient of Correlation Rank Correlation, Concurrent deviation method; Probable and Standard errors.	
	23 rd Jan to 7 th Feb	Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.	
	8 th Feb to 22 nd Feb	Probability; concept and approaches;	
	23 rd Feb to 7 th March	addition and multiplication laws of probability;	Assignment-1
	8 th March to 22 nd March	Conditional probability: Bayes' Theorem	

	1 st April to 15 th April	Probability distributions: concept, Binomial, Poisson Distribution	Assignment-2
	16 th April to 30 th April	Normal distributions	

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Class: B.Com Sem-IV

Subject:

Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized
Rohit Kumar	8 th Jan to 22 nd Jan	Membership in companies; Company management and administration;	
	23 rd Jan to 7 th Feb	Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager;	
	8 th Feb to 22 nd Feb	Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.	
	23 rd Feb to 7 th March	Meetings: kinds of meetings, requisites of a valid meeting; authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy	Assignment-1
	8 th March to 22 nd March	Dividend; accounts of companies; audit & auditors;	
	1 st April to 15 th April	Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation;	Assignment-2
	16 th April to 30 th April	Winding up: meaning, modes of winding up: procedure and consequences of winding up.	

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Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized
Rohit Kumar	15 Feb to 22 nd Feb	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations;	
	23 rd Feb to 7 th March	Tally vault password: Security 15 control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.	Assignment-1
	8 th March to 22 nd March	Company creation: Setup features, accounting features, configuration, shutting and deleting a company;.	
	1 st April to 15 th April	Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centers; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns	Assignment-2
	16 th April to 30 th April	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.	
	1 st May to 15 th May	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally; Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll report	

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Name of Assistant / Associate Professor	Period	Topics to be covered	Academic activities to be organized
Rohit Kumar	15 Feb to 22 nd Feb	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks.	
	23 rd Feb to 7 th March	Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank:	Assignment-1

	8 th March to 22 nd March	Types of Advances: Secured & unsecured, loans Short, medium and long Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers	
	1 st April to 15 th April	Insurance: Concept, need and principles of insurance; Insurance and economic development	Assignment-2
	16 th April to 30 th April	Life Insurance: Concept, features, importance, and types: procedure of taking life insurance policies, nomination and assignment.	
	1 st May to 15 th May	General insurance: concept, features, importance, and types; Procedure of taking general insurance: An overview of Fire insurance, Marine Insurance, Health Insurance.	