

Lesson Plan

Session 2024-25

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Associate Professor of Commerce

Class: B COM III Semester Vth

Subject: BC 505 Auditing

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Sr. No.	Period	Topics
1.	July 2024	Auditing :Introduction
2	August, 2024	Auditing: Introduction, Objects, Importance and limitations of auditing and Types of audit. Audit process and Audit Program. Class Test
3	September 2024	Internal control, Internal check and Internal audit. Routine checking and vouching, Verification of Assets and Liabilities. Assignment 1
4	October,2024	Appointment, Power, Duties and Liabilities of an auditor, Audit Report and Investigation. Assignment 2
5	November, 2024	Auditing of E-Commerce Transaction, Professional Conduct and Ethics Class Test Revision

B. Com1st Year Semester Vth

Subject: BC-501 COST ACCOUNTING-1

Sr. No	Period	Topic
1	July, 2024	Introduction: cost accounting
2	August, 2024	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques. Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes. Class Test 1
3	September, 2024	Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption. Methods of costing: Unit costing; Job costing; Cost control and cost reduction; Assignment 1
4	October, 2024	Cost audit; an overview of cost audit standards. Contract costing; process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport). Assignment 2
5	November, 2024	Standard costing and variance analysis: material and labour. Class Test Revision of syllabus

Class: B. Com Second year 3rd Semester.
B23-COM-303 Banking and Insurance

Sr. No.	Period	Topic
1	July, 2024	Banking: Concept, features, functions,
2	August, 2024	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions Class Test
3	September,2024	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system. Assignment 1
4	October,2024	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance.. Assignment 2
5	November, 2024	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy and claims settlement procedures.. Class Test Revision of syllabus

B.Com IInd Semester IIIrd

B23-COM-301CORPORATE ACCOUNTING-1

Sr. No	Period	Topics
1	July, 2024	Issue of shares: Concept, types, process
2	August, 2024	Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares. Class test
3	September,2024	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment Assignment 1
4	October,2024	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction. Assignment 2
5	November, 2024	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation. Class test Revision

Class: B. Com IInd 4th Semester
B23-COM-401 CORPORATE ACCOUNTING-11

Sr. No.	Months	Topics to be Covered	
1.	January 2025	Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation. Class Test	
2.	February 2025	Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation. Assignment 1	
3.	March 2025	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies. Assignment 2	
4.	April 2025	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment Revision and Class Test	

Class: B. Com Final year 6th semester
Subject: BC: 601 Management Accounting

Sr. No.	Months	Topic
1.	January 2025	Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting. Management reporting: need and type of reports. Management Information System. Budgeting and budgetary control: need, methods and types of budgets Class Test
2.	February 2025	Essentials of budgetary control system. Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis. Cash flow: need and method of preparing statement. Assignment 1
3.	March 2025	Funds flow statement: need and method of preparing statement. Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point. Assignment 2
4.	April 2025	Margin of safety, Angle of incidence, determination of cost indifference point. Revision of syllabus. Doubts will be taken. Class Test

B.Com IIIrd Year , 6th Sem.

Subject: BC-603 Human Resource Management

Sr. No.	Period	Topic
1.	January 2025	Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management. Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective Class Test
2.	February 2025	Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification. 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 to effective selection Assignment 1
3.	March 2025	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. 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. Assignment 2
4.	April 2025	Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal. Class Test

**B. Com II year 4th semester
B23-COM-404**

Consumer Protection in India

Sr. No.	Period	Topic
1.	January 2025	Conceptual Framework: Concept and evolution of Consumerism, Profile of the consumer, Consumer Dynamics; Concept of Goods and Services; Restrictive and unfair trade practice; An overview of Prevention of Food Adulteration Act; Overview of Competition Act, 2002; Overview of Standards of Weights and Measures Act, 1976; Overview of Essential Commodities Act, 1955; Drugs and Magic Remedies(Objectionable Advertisement) Act, 1954; Class Test 1
2.	February 2025	Consumer Education and Organizations: Objectives, purposes and role of consumer organizations; Role of media; Consumer education in India; International consumer organizations; Establishing a consumer organization; Investor Protection Measures of SEBI. Assignment 1
3.	March 2025	The Consumer Protection Act, 2019: Salient features, important terms, consumer rights, consumer responsibilities, consumer and corporate social responsibility; United Nations and the guidelines for consumer protection, Comparison of the COPA, 1986 and 2019.; Assignment 2
4.	Aprils 2025	Redressal mechanism: Guidelines for filing consumer complaints, Grievance redressal mechanism and limitations; Role of Voluntary Consumer Organization (VCOs) in redressal of consumer; Alternative dispute redressal mechanism: National consumer helpline; Complaint to Ombudsman, Arbitration, Median, Conciliation Revision of syllabus. Doubts taken session Class Test