

Lesson Plan

Session 2023-24

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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 2023	Auditing :Introduction
2	August, 2023	Auditing: Introduction, Objects, Importance and limitations of auditing and Types of audit. Audit process and Audit Program. Class Test
3	September 2023	Internal control, Internal check and Internal audit. Routine checking and vouching, Verification of Assets and Liabilities. Assignment 1
4	October,2023	Appointment, Power, Duties and Liabilities of an auditor, Audit Report and Investigation. Assignment 2
5	November, 2023	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, 2023	Introduction: cost accounting
2	August, 2023	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, 2023	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, 2023	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, 2023	Standard costing and variance analysis: material and labour. Class Test Revision of syllabus

Class: B. Com Second year 3rd Semester.

Subject: BC: 303 Company Law-1

Sr. No.	Period	Topic
1	July, 2023	Company; introduction, meaning
2	August, 2023	Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa. Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; Company and pre-incorporation contracts; incorporation procedure. Memorandum of Association: clauses, Class Test
3	September, 2023	Doctrine of ultra vires, alteration of clauses. Articles of Association: contents, model forms, and alteration; Doctrine of indoor management and constructive notice. Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements. Assignment 1
4	October, 2023	Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares; Transfer & transmission of shares and debenture. Assignment 2
5	November, 2023	Depository system; borrowing powers and debentures. Class Test Revision of syllabus

B.Com IInd Semester IIIrd

BC-301 CORPORATE ACCOUNTING-1

Sr. No	Period	Topics
1	July, 2023	Introduction of share
2	August, 2023	Issue, forfeiture and reissue of forfeited shares- concept & process of book building; issue of rights and bonus shares; buy back of shares. Redemption of preference shares; Class test
3	September,2023	Issue of debentures, Redemption of debentures. Final accounts of Companies Assignment 1
4	October,2023	Internal reconstruction: concepts and accounting treatment , Amalgamation of companies Assignment 2
5	November, 2023	Amalgamation of companies , Class test Revision

Class: B. Com IInd 4th Semester
Subject: BC: 401 CORPORATE ACCOUNTING-11

Sr. No.	Months	Topics to be Covered	
1.	January 2024	Valuation of goodwill; theory & practical , valuation of shares: ; theory & practical Class Test	
2.	February 2024	Accounts of holding companies: preparation of consolidated balance sheet, relevant provisions of Accounting Standard 21. Accounts of banking organizations Assignment 1	
3.	March 2024	Accounts of banking organizations, Liquidation of companies. Accounts of insurance companies Assignment 2	
4.	April 2024	Revision and Class Test	

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

Sr. No.	Months	Topic
1.	January 2024	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 2024	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 2024	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 2024	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 2024	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 2024	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 2024	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 2024	Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal. Class Test

B. Com II year 4th semester
Subject: BC 404 Company law II

Sr. No.	Period	Topic
1.	January 2024	Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; Key management personnel: managing director, whole time director, manager; Class Test 1
2.	February 2024	Company Secretary: Role, appointment, duties, liabilities, rights and dismissal. Meetings: kinds of meetings, Requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, Assignment 1
3.	March 2024	Resolutions, minutes & proxy.Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, Reconstruction and Amalgamation; Assignment 2
4.	Aprils 2024	Winding up: meaning, modes of winding up: procedure and consequences of winding up. Revision of syllabus. Doubts taken session Class Test