

LESSON PLAN
FOR
B.COM (SEM I)
(2020 - 2021)

MS. MAHIMA RANA

WEEK	SUBJECT	
	FINANCIAL ACCOUNTING - I	BUSINESS COMMUNICATION
1	Meaning, need, objectives, Book-keeping, branches, A/c principles, concepts & conventions	Meaning, forms of e-communication, Models
2	A/c cycle & equation, journal, ledger & trial balance	Theories of communication, corporate communication, (audience analysis)
3	Rectification of errors, suspense A/c, effect on profit Revision Test	Formal & Informal, barriers improving communication, Presentation skills
4	Capital & Revenue concept, classification of income, expenditure, receipts.	Group discussions, group presentation, interviews & seminars
5	Depreciation, methods, provision & reserves. Revision Test	Mock interviews, report writing. Revision Test
6	Final accounts, trading Profit & loss accounts Balance Sheet	Development of positive attitude, SWOT, Body language,
7	Final accounts adjustment entries. Revision Test	Kinesics, proxemics, para language. Revision Test
8	Accounts for Not-for-Profit Organisations	Effective listening, oral, written & video, interview skills,
9	Consignment accounts, valuation of unsold stock	Writing resume, business letters, e-mails. Practice sessions
10	Assignment submission & Revision test	Etiquettes in verbal, written & online communication. Assignment Submission
11	Assignment submission & Revision test	Assignment Submission & Revision Test
12	Doubt clearing sessions & Revision	Doubt clearing sessions & Revision <i>(Pratibha)</i>

LESSON PLAN

FOR
B.COM (SEM - III)

Ms. MAHIMA RANA (2020-2021)

WEEK	SUBJECT	
	COMPANY LAW-I	INDIAN FINANCIAL SYSTEM
1	Meaning of company, characteristics & types	Nature & role of IFS, financial system & economic development
2	Conversion of Pvt. into public company & vice-versa. Revision test	Financial markets, instruments, Money market constituents, instruments
3	Promoters, legal position, duty, liabilities, remuneration.	Money market (cont...) functions, short comings of Indian money market & recent developments
4	Incorporation, MOA clauses, doctrine of ultra vires, alteration	Capital market, primary & secondary, recent developments. Depository System.
5	AoA contents, alteration, doctrine of indoor management, constructive notice	SEBI, formation, role & recent developments Revision Test
6	Prospectus meaning, content, types, misstatements, liabilities & remedies	Debt Market, meaning, features, participants, private & govt. securities.
7	Revision Test Share capital, types, issue & allotment	RBI, functions, organization credit creation & control Revision Test
8	Share certificates, share warrant, reduction of capital, buy-back of shares	Commercial Banks, meaning, functions, structure, recent developments
9	Transfer & transmission of shares & Debentures, Depository system	E-banking, NPA's in commercial banks, Payment Banks.
10	Borrowing powers & Debentures.	Development Banks Assignment submission
11	Assignment submission & Revision test	Assignment submission & Revision test
12	Assignment submission, Revision & Doubt clearing session.	Doubt clearing sessions & Revision (Pratim)

LESSON PLAN
FOR
B.COM (SEM-V)

MS. MAHIMA RANA

(2020-2021)

WEEK	SUBJECT	
	FINANCIAL MGMT.	COST ACCOUNTING
1	Nature, scope, objectives, significance, recent developments	Nature, scope, cost concepts, classification, methods & techniques.
2	Need of financial planning & forecasting. Process	Material planning, purchase, pricing, treatment of losses
3	Over & Under capitalisation, optimum capitalisation, forecasting	Material (cont..) Material & Inventory control. Revision test
4	Introduction to cost of capital, debt, equity, pref. share & retained earnings	Labour cost control, turnover, idle time & overtime.
5	Practical questions on cost of capital. Revision test	Labour cost (cont..) wage payment, time & piece rate, incentive schemes
6	Meaning & determinants of capital structure, theories	Overheads classification, allocation, apportionment, absorption
7	Need of capital budgeting, factors influencing capital expenditure	Revision test unit costing.
8	Techniques of capital budgeting Revision Test	Job costing, contract costing
9	Need, types & determinants of working capital. Forecasting requirements	Process costing
10	Cash Management. Assignment submission & Revision test	Standard costing & variance analysis Assignment submission
11	Assignment submission & Revision	Cost control, reduction, audit. Revision test. Assignment submission
12	Doubt clearing session & Revision	Doubt clearing sessions & Revision. Rating.