

Lesson Plan

Department of Commerce

Class.....B.Com 1stSubject.....Financial Accounting.....Session.....2023-24.....Faculty Name.....Dr. Satya Prakash...

Month	Week 1	Week 2	Week 3	Week 4
July 2023	Admission	Admission	Admission	Introduction : meaning, objectives of Accounting
August 2023	Process, limitations and basic terms of Accounting	Generally accepted Accounting Principles	Journalizing & Posting	Preparation of trial balance- Assignment
September 2023	Capital and revenue items	Reserves & Provisions - Test	Depreciation : Meaning, Causes, Accounting procedure and methods of Computing Depreciation,	Straight Line and Diminishing Balance Method; Change of Method- Practical Problems
October 2023	Final Accounts with Adjustments	Final Accounts - Practical Problems	Rectification of Errors	Rectification of Errors- Practical Problems
November 2023	Accounting for Non-Profit Organizations	Accounting for Non-Profit Organizations- Practical Problems	Consignment Accounts - Assignment	Consignment Accounts- Practical Problems- Test
December 2023	Examinations	-	-	-

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Class.....B.Com 1stSubject.....Business management.....Session.....2023-24.....Faculty Name.....Dr. Satya Prakash...

Month	Week 1	Week 2	Week 3	Week 4
July 2023	Admission	Admission	Admission	Business: Concept and nature
August 2023	spectrum of business activities	business system, business objectives	Management: Introduction and concept	nature, process and significance: Development of Management Thought; Classical - Test
September 2023	Neo-Classical systems, Contingency approach	Planning: Concept, types and process - Assignment	Decision Making: concept and process	Management by Objectives, Corporate Planning and Strategic Formulation
October 2023	Organizing: Concept, nature, process and significance	Authority and Responsibility	relationship: Centralization - Assignment	Decentralization
November 2023	Departmentation; Forms of Organizing structure	Revision	Revision	Revision - Test
December 2023	Examinations	-	-	-

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Class...B.Com 3rd SemesterSubject.....Human Resource management..Session.....2023-24...Faculty Name...Dr. Satya Prakash

Month	Week 1	Week 2	Week 3	Week 4
July 2023	Admission	Admission	Admission	An Introduction to Human Resource Management: Definition, Importance, Objectives and soope of Human Resource Management (HRM)
August 2023	Functions of Human Resource Management	Managerial and Operative Functions. Qualifications and Qualities of Human Resource Manager in our organization	Evolution and Growth of Human Resource Management (HRM) in India	Recruitment, Selection and Training: Recruitment: Meaning, Steps in recruitment policy, Sources
September 2023	modes of recruitment, Factors affecting recruitment	Selection: Meaning, Essentials of Selection Procedure, Stages in Selection Procedure	Training: Concept, Need and importance of Training	Methods of Training: On the job Training + Off the job Training, Principles of training, Evaluation of training programme in India.
October 2023	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, Factors determining wage Structure of an organization, Essentials of satisfactory wage policy	Wage Incentives: Concept, Need and Importance of Incentives. Special Incentives: Profit sharing and Labor Co-Partnership and Essentials of ideal incentives system
November 2023	Industrial Relations and Industrial Unrest: Industrial Relations: Concept, importance objectives of industrial relations, Contents of industrial relations	Participants of industrial relations and Recruitment of good industrial relations programme	Industrial Unrest: Meaning, Forms and Causes of Industrial disputes, Impact of industrial unrest the Economy	Preventive and curative methods and Agencies for reconciliation of industrial unrest
December 2023	Examinations	-	-	-

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Class...B.Com 5th SemesterSubject.....Income Tax LawSession.....2023-24...Faculty Name.....Dr. Satya Prakash...

Month	Week 1	Week 2	Week 3	Week 4
July 2023	Admission	Admission	Admission	Income Tax: An Introduction
August 2023	Important Definitions	Agriculture Income	Residential Status	Incidence of Tax Liability Exempted Incomes
September 2023	Income from Salaries (including retirement benefits)	Income from House Property	Practice – Test - Assignment	Profits and Gains from Business or Profession
October 2023	Practice – Test - Assignment	Depreciation; Capital Gains	Practice – Test - Assignment	Income from other Sources
November 2023	Practice – Test - Assignment	Clubbing of Incomes & Aggregation of Incomes	Set off and Carry Forward of Losses	Deductions to be made in Computing Total Income
December 2023	Examinations	-	-	-

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Class...B.Com 5th SemesterSubject.....Cost Accounting.....Session.....2023-24...Faculty Name.....Dr. Satya Prakash...

Month	Week 1	Week 2	Week 3	Week 4
July 2023	Admission	Admission	Admission	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations
August 2023	Costing; cost accountancy; cost centres and profit centres	Difference and similarities of Cost accounting system with financial accounting system	Cost: Main elements and types- Assignment -Test	fixation of inventory levels Reorder level, Minimum level, Maximum level
September 2023	Danger level. EOQ analysis. Methods of Valuing Material Issues	Wastage of Material-Main types- Assignment -Test	Labour Cost Control: Importance, Methods of Time Keeping and Time Booking	Treatment and Control of Labour Turnover
October 2023	Idle Time Overtime- Assignment -Test	Systems of Wage Payment-Time Wage System	Piece Wage System	Incentive Wage plans - Individual plans and group plans
November 2023	Overheads: Meaning and Types. Collection	Classification Allocation- Assignment -Test	Apportionment and Absorption of Over heads Main methods	Elementary knowledge of Activity-based Costing
December 2023	Examinations	-	-	-