

Name : Mrs. Sharda  
Designation : Assistant Professor  
Department : Commerce

**LESSON PLAN (Odd Sem.)**

CLASS – B.com 1<sup>st</sup> Sem.  
Subject - BC 1.2: FINANCIAL ACCOUNTING

LESSON 1

**Week 1 : Introduction** – Nature of financial Accounting, scope, objects and limitations – Accounting concepts and conventions.

**Week 2 : Depreciation Accounting:** Meaning of deprecation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting.

**Week 3 :**Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6

**Week 4 : Conceptual Frame Work** for preparation and presentation of financial statements –Capital,

**Week 5 :** Revenue and deferred revenue expenditure – Capital and revenue receipts – Final Accounts of Sole Proprietor

**Week 6 : Common Errors-** Classification of errors; Location of errors, Rectification of errors; Suspense account; Effect on profit

**Week 7 : Accounting for Hire Purchase Transactions-**Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession

**Week 8 : Consignment Accounts–** Meaning, features, consignee's commission, account sales,

**Week 9 :** accounting treatment in the books of consignor & consignee

**Week 10: Accounting for Inland Branches-** Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system.

**Week 11 :** Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

**Week 12 : Accounting For Dissolution of the Partnership Firm-** Accounting of Dissolution of the Partnership Firm Including Insolvency of partners,

**Week 13 :** sale to a limited company and piecemeal distribution

**Week 14 :** sale to a limited company and piecemeal distribution

**Week 15 : Revision**

**Week 16 : Revision**

CLASS : B.com 3<sup>rd</sup> Sem.  
SUBJECT : BC 3.4: MANAGEMENT PRINCIPLES AND APPLICATION

**Week 1: Introduction to Management:** Introduction to Management: History of Management, Definition of Management, Process of Management, Significance of Management; Functions of Management: Planning, Organizing, Staffing, Directing, Control, Coordination; Characteristics of Management – As a Science, as an Art and as a profession;

**Week 2 :** Different Approaches to Management: The behavioural school, The management science school: The system approach, The contingency approach, Classical Management School;

**Week 3 :** Managerial Skills and Competencies: Skills Inventories, Multi-Skilling, Competencies.

**Week 4 : Planning:** Types of Plan – An overview to highlight the differences, Strategic planning – Concept, process, Importance and limitations, Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis),

**Week 5 :** Business environment; Concept and Components, Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

**Week 6 : Organising:** Concept and process of organising – An overview, Span of management, Different Types of authority (line, staff and functional),

**Week 7 :** Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure

**Week 8 : Staffing:** Concept of staffing, staffing process

**Week 9 : Motivation:** Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory

**Week 10 : Leadership:** Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory,

**Week 11 :** Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

**Week 12 : Controlling:** *Control:* Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis,

**Week 13 :** ROI, Budgetary Control, EVA, PERT/CPM

**Week 14 :** Trends and Challenges of Management in Global Scenario, Emerging issues in management.

**Week 15 : Revision**

**Week 16 : Revision**





**CLASS : B.com 5<sup>th</sup> Sem.**  
**Subject : BC 5.3: COST ACCOUNTING**

**Week 1: Introduction:** Meaning, objectives and advantages of cost accounting;

**Week 2 :** Difference between cost accounting and financial accounting;

**Week 3 :** Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization

**Week 4 :** **Elements of Cost: Material and Labour:** (a) *Materials:* Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO,

**Week 5 :** Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

**Week 6 :** (b) *Labour:* Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits.

**Week 7 :** Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**Week 8 :** **Elements of Cost: Overheads:** Classification, allocation, apportionment and absorption of overheads; Under- and over absorption

**Week 9 :** **Methods of Costing:** Unit costing, Job costing; Contract costing

**Week 10 :** **Methods of Costing:** Process Costing (process losses, valuation of work in progress,

**Week 11 :** joint and by-products), Operation Costing (only transport)

**Week 12 :** **Book Keeping in Cost Accounting:** Integral and non-integral systems;

**Week 13 :** Reconciliation of cost and financial accounts

**Week 14 :** Revision

**Week 15 :** Revision

**Week 16 :** Revision

Subject : MCOM/GEN/1/CC3: Managerial Economics

Week 1 : Theory of demand and consumer equilibrium-utility and indifference curve approach

Week 2 : Demand function; Elasticity of demand and its significance in managerial decision-making

Week 3 : Demand forecasting and its techniques.

Week 4 : Theory of Cost: Types of cost

Week 5 : Theory of Cost: production cost, selling cost, R&D Cost,

Week 6 : Theory of Cost: short run and long run cost curves

Week 7 : Theory of Cost: relation between cost and revenue,

Week 8 : Theory of Cost: break-even point; Economies and diseconomies of scale and scope

Week 9 : Production Function: Short term and long run production function,

Week 10 : Production Function: law of variable proportion and return to scale, Iso-quant curves.

Week 11: Market Structure and Competition: Price and output determination under perfect competition

Week 12: Market Structure and Competition: monopoly, monopolistic competition and oligopoly.

Week 13 : Modern theories of firm: Bamoul's theory of sales maximization, Managerial Theory,

Week 14 : Modern theories of firm: Behavioral Theory; National Income: Concept and Measurement.

Week 15 : Revision

Week 16 : Revision

Week 17: Revision

Subject : (MCOM/GEN/3/DSC4/MM- Sales and Distribution Management)

- Week 1 : Sales Management: Role of Sales Management in Marketing, Nature and Responsibilities of Sales Management, Modern Roles and Required Skills for Sales Managers.
- Week 2 : Theories of Selling. Sales Planning: Importance, approaches and process of sales planning; Sales forecasting; Sales budgeting.
- Week 3 : Sales Organization: Purpose, principles and process of setting up a sales organization; Sales organizational structures; Field sales organization; Determining size of sales force.
- Week 4 : Territory Management: Need, procedure for setting up sales territories,
- Week 5 : Time management; Routing. Sales Quotas: Purpose, types of quotas,
- Week 6 : Sales Quotas: administration of sales quotas. Managing the Sales-force: Recruitment
- Week 7 : Managing the Sales-force: selection, training, compensation,
- Week 8 : motivating and leading the sales-force; Sales meetings and contests
- Week 9 : Control Process: Analysis of sales, costs and profitability;
- Week 10 : Management of sales expenses; Evaluating sales force performance; Ethical issues in sales management.
- Week 11 : Distribution Channels: Role of Distribution Channels, Number of Channels,
- Week 12 : Factors Affecting Choice of Distribution Channel
- Week 13: Channel Behavior and Organization, Channel Design Decision; Channel Management Decisions;
- Week 14 : Distribution Intensity; Partnering Channel Relationship.
- Week 15 : Revision
- Week 16 : Revision
- Week 17: Revision



**Subject : MCOM/GEN/3/CC12: Export Import Procedures and Documentation**

**Week 1 :** Export Preliminaries, Documentation in international trade: Aligned Documentation System (ADS)

**Week 2 :** Documentation in international trade: Commercial documents, Regulatory documents, Documents related to goods

**Week 3 :** Documentation in international trade: Documents related to shipment, payment, inspection and legal regulated documents, Official machinery for consultation

**Week 4 :** Export contract: Distinction between domestic sales contract and export sales contract

**Week 5 :** Major laws for export contracts

**Week 6:** Elements in export contracts, Dispute settlement

**Week 7 :** Role of ICC; INCOTERMS, Containerization.

**Week 8 :** Export order processing; shipping and custom clearance of export and import cargo

**Week 9 :** Export order processing; central excise clearance; Role of clearing and forwarding agents.

**Week 10 :** Types of risks in international trade, Cargo Insurance and claim Procedures

**Week 11 :** Methods of payment in international trade; documentary collection of export bills

**Week 12 :** Methods of payment in international trade: UCPDC guideline, Instruments of payments,

**Week 13 :** Methods of payment in international trade: Pre-shipment and post-shipment finance, Negotiation of documents with banks,

**Week 14 :** Methods of payment in international trade: Main Provisions of FEMA; Procedure and documentation for availing export incentives.

**Week 15:** Revision

**Week 16 :** Revision

**Week 17:** Revision