

Government College for Women, Mahendergarh, Haryana,123029

Name of Assistant Professor: - Jyoti Sharma

Department of Commerce

Class and Semester:B.Com. Semester 5

Session:2024-25

Subject:- Accounting for Management

Lesson Plan:-18 Weeks(22 July to 23 November)

Week1

Management Accounting:-Nature and Scope, Meaning, Functions

Week2

Management Accounting Principles, Management Vs Financial Accounting, Tools of Mgt Accounting

Week3

Analysis and interpretation of Financial Statements:- Meaning , Types, Steps of Analysis ,Ratio Analysis

Week4

Classification of Ratios ,Profitability Ratios, Balance Sheet Ratios and Turnover ratios

Week5

Advantages and Limitations of Ratio Analysis, Budgetary Control Tools, Limitations, Forecast and Budgets

Week6

Test and Assignments

Week7

Installation of Budgetary Control System, Classification, Performance Budgeting

Week8

Zero Base Budgeting, Responsibility Accounting, Standard Costing:- Limitations and Meaning, Budgets & Cost

Week9
Determination of Standard Cost, Cost Variances, Direct Material and Direct Labour

Week10
Tests and Assignments

Week11
Marginal Costing, Absorption Costing, Marginal Cost

Week12
Cost Volume Profit Analysis, BEP analysis

Week13
Key Factors , BEP Charts, Angle of Incidence

Week14
Concept of Decision Making and Steps Involved

Week15
Determination of Sales Mix

Week16
Make or Buy Decision

Week17
Tests and Assignments

Week18
Revision

Government College for Women ,Mahendergarh, Haryana,123029

Name of Assistant Professor: - Jyoti Sharma

Department of Commerce

Class and Semester: -B.Com. Semester 1

Session:2024-25

Subject:- Business Law

Lesson Plan:18 Weeks(22 July to 23 November)

Week1

Business Law: An overview, Indian Contract Act 1872 : An Introduction

Week2

Contract Meaning: Features and Essential Elements, Proposal, Acceptance and Revocation

Week3

Contractual Capacity of Parties, Free Consent of Parties

Week4

Lawful Consideration and Object, Agreements Expressly Declared as Void

Week5

Legal Formalities: Written and Registered, Contingent Contracts

Week6

Performance of Contracts, Discharge of Contracts

Week7

Implied or Constructive Contracts, Consequences of Breach of Contract

Week8

Contracts of Indemnity and Guarantee, Contracts of Bailment and Pledge

Week9
Contracts of Agency, Sale of Goods Act, 1930: An overview

Week10
Conditions and Warranties, Transfer of Property

Week11
Performance of Contract of Sale, Unpaid Seller

Week12
Remedies of Breach of Contract, Meaning and Nature of Negotiable Instruments

Week13
Kinds of Negotiable Instruments, Parties to Negotiable Instruments

Week14
Indian Partnership Act, 1932

Week15
Dissolution of Partnership and Firm, Registration of partnership Firm

Week16
Limited Liability Partnership Act,2008: An Overview

Week17
Limited Liability Partners: Their Relations and Liability

Week18
Tests and Assignments

Government College for Women, Mahendergarh, Haryana,123029

Name of Assistant Professor: - Jyoti Sharma

Department of Commerce

Class and Semester:B.Com. Semester 3

Session:2024-25

Subject:-Corporate Accounting

Lesson Plan:18 Weeks(22 July to 23 November)

Week1

Issue of Shares:- Features of Company, kinds of Company, Meaning and Types of Shares, Share Capital

Week2

Preliminary Expenses, Book Building, Entries on Issue of Shares, Issue of Shares at Par, Premium,Discount

Week3

Under subscription of Shares, Calls in Arrear, Interest on Arrear, Calls Paid in Advance and int. thereon

Week4

Oversubscription of Shares, Forfeiture of Shares:- Issued at Par, Premium, Re-issue of Shares

Week5

Buyback of shares, Issue of Right Shares, Practice of Numericals

Week6

Redemption of Preference Shares at Par

Week7

Redemption When Calls are in Arrears, Redemption of Partly paid shares

Week8

Issue of Bonus Shares , Practice of Numericals

Week9

Issue of Debentures:- Meaning, Types ,Entries of Issue of Debentures at Par

Week10

Issue of Debentures at Premium, Discount, for Consideration Other Than Cash

Week11

Issue of Debentures as collateral Security, Interest on Debentures, Redemption of Debentures

Week12

Creation of Debenture Redemption fund, Insurance Policy Method, Conversion of Debentures

Week13

Valuation of goodwill:-Meaning and Objectives, Determinants, Main Methods

Week14

Methods of valuation of Goodwill:- Average Profit, Super Profit, Capitalisation, Purchase Consideration, Annuity Method

Week15

Valuation of Shares:- Methods of Valuation of shares- Net Assets , Dividend Yield, Earning Capacity,Average

Week16

Profit or Loss Prior to Incorporation

Week17

Final accounts of Companies

Week18

Final accounts of Companies

Government College for Women, Mahendergarh, Haryana, 123029

Name of Assistant Professor: Jyoti Sharma

Department of Commerce

Class and Semester: B.Com. Semester 5

Session: 2024-25

Subject:- Cost Accounting

Lesson Plan: 18 Weeks (22 July to 23 Nov.)

Week 1

Cost Accounting:- An Introduction

Week 2

Cost:- Elements, Concepts And Classification

Week 3

Material Cost Accounting (Including Material Purchase And Issue Pricing)

Week 4

Material Cost Control-Concept And Techniques

Week 5

Labour Cost Accounting, Labour Turnover, Idle Time And Overtime

Week 6

Methods of Wage Payments (Including Incentive Schemes)

Week 7

Accounting For Overheads:- Classification And Treatment

Week 8

Overheads: Allocation, Apportionment And Absorption

Week 9
Machine Hour Rate Method

Week10
Unit Or Output Costing (Cost Sheet, Cost Statement And Production Account)

Week 11
Unit Or Output Costing (Continued)

Week 12
Unit Or Output Costing –II(Calculations Of Estimates, Tender Price And Quotation Price)

Week 13
Unit Or Output Costing –II (Continued)

Week 14
Reconciliation Of Cost And Financial Accounts

Week 15
Reconciliation Of Financial And Cost Accounts

Week16
Class Tests, Assignments, Seminars

Week 17
Class Tests, Assignments, Seminars

Week 18
Revision

Government College for Women, Mahendergarh, Haryana, 123029

Name of Assistant Professor: Jyoti Sharma

Department of Commerce

Class and Semester: M.Com. Semester 3

Session: 2024-25

Subject:- (Advanced Cost Accounting) Lesson Plan: 19 Weeks (22 July to 30 Nov.)

Week 1

Modern techniques of inventory Mgt- ABC, VED Analysis, JIT Aims and Objectives

Week 2

JIT's effect on costing system, Material Requirement Planning 1- Aims, Methodology

Week 3

Requirement of implementation of MRP1, MRP1 and Inventory Mgt, Zero inventory system

Week 4

Manufacturing resource planning, Evaluation, Essential Elements

Week 5

Enterprise Resource Planning, Lean Accounting

Week 6

Back Flush Costing, Conditions for adopting this costing, Types of back flush costing

Week 7

Accounting for variances, Disposition of variances, Difficulties in Back flush costing

Week 8

Test and Assignments

Week 9
Process Costing, Work in Progress, Inter process profits

Week 10
By products and Joint products, Uniform costing

Week 11
Concept and Scope of uniform costing, Need for uniform costing

Week 12
Inter firm comparison, Need for inter firm comparison

Week 13
Test and Assignment

Week 14
Requirements of an Inter Firm comparison Scheme, Types of Comparison

Week 15
Cost Records, Integral System

Week 16
Preparation of accounts under integral system

Week 17
Preparation of accounts under non-integral system.

Week 18
Benefits of integral and non integral system

Week 19 tests and assignments

Government College for Women, Mahendergarh, Haryana, 123029

Name of Assistant Professor: Jyoti Sharma

Department of Commerce

Class and Semester: B.Com. Semester 5

Session: 2024-25

Subject: - ESSB

Lesson Plan: 18 Weeks (22 July to 23 November)

Week 1

Conceptual Issues, Entrepreneurship vs Management, Roles and Functions of Entrepreneurs

Week 2

Entrepreneurship as an interactive process between the individual and environment

Week 3

Small Business as seedbed of entrepreneurship, entrepreneurial competencies and National Institute of ESSB

Week 4

Role of creativity and innovation and business research, Sources of business ideas, Franchising, BPO

Week 5

Process of Setting up a small Business, preliminary Screening and Aspects of Detailed Study

Week 6

Preparation of Project Report

Week 7

The desirability and feasibility of liaison with relevant funding/non funding Agencies

Week 8

Managerial Roles and Functions in a small Business, designing and redesigning business processes

Week9
Operations planning and control, Basic awareness of the issues impinging on quality and productivity

Week10
The pros and cons of Alternative Growth options , Internal Expansion

Week11
Acquisitions and Mergers, Integration and Diversification, Crises in business growth

Week12
Tests and Assignments

Week13
Issues in small business marketing, The concept and application of product life cycle

Week14
Advertising and Publicity, Sales and Distribution, The idea of Consortium Marketing, Bidding Marketing

Week15
The Contemporary Perspectives on Infrastructure Development, Product and Procurement Reservation

Week16
Marketing Assistance, Subsidies and Other Fiscal and Monetary Incentives

Week17
National, State level and Grass-Root level Financial and Non-Financial Institutions in Support of Small Business development

Week18
Tests and Assignments

Government College for Women, Mahendergarh, Haryana, 123029

Name of Assistant Professor: Jyoti Sharma

Department of Commerce

Class and Semester: M.Com.(P) Semester 1

Session: 2024-25

Subject: Statistical Analysis For Business, Lesson Plan: 14 weeks (23 July to 30)

Week 1

Correlation And Regression Analysis: Bivariate Partial And Multiple Correlation

Week 2

Probability And Probability Distribution: Probability Theory, Concept, Different Approaches To Probability

Week 3

Conditional Prob., Addition And Multiplication Theory, Baye's Theorem

Week 4

Binomial Distribution

Week 5

Poisson Distribution

Week 6

Normal Distribution

Week 7

Test Of Hypotheses: Sampling Tests, Large And Small Sample Tests. Z-Test

Week 8

Z- Test. Assignment T-Test, Fisher's Z Test For Correlation Coefficient

Week 9

T-Test, Fisher's Z Test For Correlation Coefficient Association Of Attributes

Week 10

Fisher's Z Test For Correlation Coefficient

Week 11

Association Of Attributes

Week 12

Test and Assignments

Week 13

Chi-Square test

Week 14

Chi-Square test