

Government College for Women, Mahendergarh, Haryana, 123029

Name of Assistant Professor: - Jyoti Sharma

Department of Commerce

Class and Semester: B.Com. Semester 5

Session: 2025-26

Subject:- Accounting for Management

Lesson Plan:- 18 Weeks (1 August to 30 November)

Week 1

Management Accounting:- Nature and Scope, Meaning, Functions

Week 2

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

Week 3

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

Week 4

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

Week 5

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

Week 6

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 3

Session: 2024-25

Subject:- Business Economics

Lesson Plan: 18 Weeks (1 August to 30 November)

Week 1

Meaning, Scope, Nature and managerial implications.

Week 2

Application of demand, Supply and Market Mechanism in Business Decisions.

Week 3

Concept and Measurement of Elasticity of Demand (Price, Income and Cross) and their managerial implications.

Week 4

Law of Supply and Elasticity of Supply, Consumers Equilibrium: Cardinal and Ordinal Utility Approach.

Week 5

Production Function: Short and Long Run Law of variable proportions, Return to Factor, Returns to Scale

Week 6

Economies and diseconomies of scale, Role of Expansion path and Returns to Scale in Business Decisions.

Week 7

Different types of costs in business , Role of short and long run cost curve in Business decisions.

Week 8

Test and Assignments

Week 9

Equilibrium of firm under perfect competition short and long run

Week 10

Monopoly:- Equilibrium of firm in short and long run, price discrimination.

Week 11

Price and output determination under monopolistic competition, Oligopoly Market conditions and Features.

Week 12

Non-Collusive oligopoly models- Cournot and Kinked Demand Curve, Collusive oligopoly models- Cartels, price leaderships.

Week 13

Test and Assignments

Week 14

Macro Economics:- Concept, Nature and Scope, Circular Flow of Income (four core sectors)

Week 15

National income concepts (an overview)GNP,GDP,NNP,NDP.

Week 16

Inflation: Types and control; Money Supply (monetary aggregates);Fiscal policy

Week 17

Monetary policy, Business cycles and their control.

Week 18

Test 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: 2025-26

Subject:-Corporate Accounting

Lesson Plan:18 Weeks(1 August to 30 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: M.Com. Semester 3

Session: 2024-25

Subject:- (Advanced Cost Accounting) Lesson Plan: 18 Weeks (1 August 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 MRP 1, MRP 1 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: 2025-26

Subject:- Cost Accounting

Lesson Plan: 18 Weeks (1 August to 30 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.(P) Semester 1

Session: 2025-26

Subject:- Statistical Analysis For Business, Lesson Plan: 18 weeks (1 August to 30 November)

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

<p>Week 8</p> <p>Z- Test. Assignment T-Test, Fisher's Z Test For Correlation Coefficient</p>	
<p>Week 9</p> <p>T-Test, Fisher's Z Test For Correlation Coefficient Association Of Attributes</p>	
<p>Week 10</p> <p>Fisher's Z Test For Correlation Coefficient</p>	
<p>Week 11</p> <p>Association Of Attributes</p>	
<p>Week 12</p> <p>Test and Assignments</p>	
<p>Week 13</p> <p>Chi-Square test</p>	
<p>Week 14</p> <p>continued</p>	
<p>Week 15</p> <p>Chi-square test</p>	
<p>Week 16</p> <p>Test and assignment</p>	
<p>Week 17</p> <p>Revision</p>	
<p>Week 18</p> <p>Revision</p>	