

LESSON PLAN

Name of Assistant Professor: NISHA

Class:

M.Com 1st

Semester 2nd

Subject:

Management and Cost Accounting

Lesson Plan: 1 January to 15 February 2024 (1-6 Days)

16 February to 27 April 2024 (4-6) Days

Week 1 01.01.2024-06.01.2024	Management Accounting-Nature, Functions, Objectives and Scope; Financial Accounting vs. Cost Accounting vs. Management Accounting
Week 2 08.01.2024-13.01.2024	Role and Responsibilities of Management Accountant in a Business Organization. Cost Accounting: Meaning, cost concepts and classifications.
Week 3 15.01.2024-20.01.2024	Budgetary Control: Definition; Installation of the System, Types of budget: cash budget
Week 4 22.01.2024-27.01.2024	Preparation of flexible budget, Master Budget, Essentials of budgetary control system
Week 5 29.01.2024-03.02.2024	Performance and Zero base budgeting, problem solution
Week 6 05.02.2024- 10.02.2024	Standard Costing and Variance Analysis: Concept; Setting of Standards
Week 7 12.02.2024- 17.02.2024	Analysis of different types of material, labour and sale variance
Week 8 19.02.2024 - 24.02.2024	Problem solution
Week 9 26.02.2024 - 02.03.2024	Marginal costing: concept
Week 10 04.03.2024- 09.03.2024	Break- even analysis, angle of incidence, decision making
Week 11 11.03.2024- 16.03.2024	Application of Marginal costing to managerial decision making
Week 12 18.03.2024- 22.03.2024	Problem solution
Week 13 24.03.2024- 30.03.2024	Holi Vacation
Week 14 01.04.2024- 06.04.2024	Responsibility Accounting: Concept and significance, Responsibility Centers: Cost Centre, Revenue centre, Profit centre and Investment centre
Week 15 08.04.2024- 13.04.2024	Organisational structure and Decentralization; cost and benefits of decentralization, Transfer pricing; Alternative Transfer Pricing Methods. Divisional Performance Measurement: Return on Investment; Residual Income; Economic Value Added and Return on Sales
Week 16 15.04.2024- 20.04.2024	Revision
Week 17 22.04.2024- 27.04.2024	Revision

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LESSON PLAN

Name of Assistant Professor: NISHA
Semester 4th

Class: B.Com 2nd
Subject: Business Statistics- 11

Lesson Plan: 1 January to 27 April 2024 (1-6 Days)

Week 1 01.01.2024-06.01.2024	Probability: Concept and evolution, Terminology, Concept, Mathematical and statistical probability
Week 2 08.01.2024-13.01.2024	addition and multiplication theorem and mathematical expectations, Rule for the inverse probability
Week 3 15.01.2024-20.01.2024	Theoretical distributions: Probability function and constants of binomial distribution
Week 4 22.01.2024-27.01.2024	constants and utility of Poisson distribution
Week 5 29.01.2024-03.02.2024	constants and utility of Normal distribution, Relation between normal and Poisson distribution
Week 6 05.02.2024- 10.02.2024	Problem Solution, Assignment
Week 7 12.02.2024- 17.02.2024	Index Numbers- uses, types of index numbers
Week 8 19.02.2024 - 24.02.2024	problems in the construction of index number methods of constructing price and quantity index by different methods- simple and weighted
Week 9 26.02.2024 - 02.03.2024	Tests of consistency – unit test, time and factor reversal test.
Week 10 04.03.2024- 09.03.2024	Problem Solution, Test
Week 11 11.03.2024- 16.03.2024	Time Series: Components and models of time series
Week 12 18.03.2024- 22.03.2024	Measurement of trend by different methods-graphic method, least square method, analysis of time series.
Week 13 24.03.2024- 30.03.2024	Holi Vacation
Week 14 01.04.2024- 06.04.2024	Problem Solution, Test
Week 15 08.04.2024- 13.04.2024	Presentations
Week 16 15.04.2024- 20.04.2024	Revision
Week 17 22.04.2024- 27.04.2024	Revision

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LESSON PLAN

Name of Assistant Professor: NISHA
Semester: 4th

Class: B.Com 2nd
Subject: Auditing

Lesson Plan: 16 February to 27 April 2024 (1-3 Days)

Week 1 16.02.2024- 17.02.2024	Introduction: Meaning, Objectives and Scope of Auditing; Types of Audit: Internal and External Audit, Proprietary and Efficiency Audit
Week 2 19.02.2024 - 24.02.2024	Audit process: Audit programme; Audit Documentation and Evidences.
Week 3 26.02.2024 - 02.03.2024	Internal Control; Internal check vs. internal control. Fraud and Responsibilities of the Auditor in this regard
Week 4 04.03.2024- 09.03.2024	Vouching: Meaning, Objectives and Importance
Week 5 11.03.2024- 16.03.2024	Verification of Assets
Week 6 18.03.2024- 22.03.2024	Verification of Liabilities
Week 7 24.03.2024- 30.03.2024	Holi Vacation
Week 8 01.04.2024- 06.04.2024	Audit of Limited Companies: Company Auditor – Appointment, Powers, Duties and Liabilities, Directions of Comptroller and Auditor General of India, Audit of Banks
Week 9 08.04.2024- 13.04.2024	Audit Reports: various types of Audit Reports. UNIT-I
Week 10 15.04.2024- 20.04.2024	Investigation: Meaning, Nature, Procedure and Objectives, Investigation and Due Diligence
Week 11 22.04.2024- 27.04.2024	Professional Ethics of Auditing

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LESSON PLAN

Name of Assistant Professor: NISHA

Class: M.Com 2nd

Semester: 4th

Subject: Managing interpersonal and group processes

Lesson Plan: 1 January to 15 February 2024 (1-3 Days)

16 February to 27 April 2024 (1-6) Days

Week 1 01.01.2024-06.01.2024	Group dynamics: types of groups, group properties, roles, norms, status and size, stages of group development and change
Week 2 08.01.2024-13.01.2024	Group cohesiveness: factors contributing to group cohesiveness
Week 3 15.01.2024-20.01.2024	Influence processes- power and politics in groups.
Week 4 22.01.2024-27.01.2024	Interpersonal communication
Week 5 29.01.2024-03.02.2024	Uncertainty reduction theory, Social exchange theory, Cognitive dissonance theory
Week 6 05.02.2024- 10.02.2024	Interpersonal awareness and feedback process- Transactional Analysis
Week 7 12.02.2024- 17.02.2024	Interpersonal trust
Week 8 19.02.2024 - 24.02.2024	Competition and cooperation
Week 9 26.02.2024 - 02.03.2024	Group decision making: The Vroom Yetton Model, Techniques of group decision making, Advantages and disadvantages of group decision making
Week 10 04.03.2024- 09.03.2024	Group synergy
Week 11 11.03.2024- 16.03.2024	Team building
Week 12 18.03.2024- 22.03.2024	Inter-group relation and conflict: nature and types of conflicts, causes of conflicts and remedial measures of group conflicts
Week 13 24.03.2024- 30.03.2024	Holi Vacation
Week 14 01.04.2024- 06.04.2024	Role of Negotiation in group conflicts; distributive and integrative negotiation, third party negotiation
Week 15 08.04.2024- 13.04.2024	Fundamental interpersonal relations orientation (FIRO-B)
Week 16 15.04.2024- 20.04.2024	Revision
Week 17 22.04.2024- 27.04.2024	Revision

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LESSON PLAN

Name of Assistant Professor:

NISHA

Semester: 6th

Class:

B.Com 3rd

Subject:

Goods and Service Tax

Lesson Plan: 1 January to 27 April 2024 (1-6 Days)

Week 1 01.01.2024-06.01.2024	Introduction to Tax Structure In India
Week 2 08.01.2024-13.01.2024	GST: meaning, taxable person
Week 3 15.01.2024-20.01.2024	registration: procedure and documents required
Week 4 22.01.2024-27.01.2024	Levy and collection of GST
Week 5 29.01.2024-03.02.2024	Composition Scheme
Week 6 05.02.2024- 10.02.2024	Time of supply of goods and services
Week 7 12.02.2024- 17.02.2024	Place of supply of goods and services
Week 8 19.02.2024 - 24.02.2024	Value of taxable supply
Week 9 26.02.2024 - 02.03.2024	Computation of input tax credit and transfer of input tax credit
Week 10 04.03.2024- 09.03.2024	Tax invoice credit and debit note
Week 11 11.03.2024- 16.03.2024	Various returns to be filed under GST
Week 12 18.03.2024- 22.03.2024	Payment of tax including TDS
Week 13 24.03.2024- 30.03.2024	Holi Vacation
Week 14 01.04.2024- 06.04.2024	Interest Provisions on delayed payment
Week 15 08.04.2024- 13.04.2024	Offences and penalties
Week 16 15.04.2024- 20.04.2024	Revision
Week 17 22.04.2024- 27.04.2024	Revision

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