

Govt. College for Girls, Kairu (Bhiwani)
Lesson Plan
B.COM. Fourth Semester

Even Semester 2022-23

Name of the Assistant Professor: Pushpanjali
Subject: Marketing Management

March Week 3	Introduction to the concept of Marketing.
March Week 4	Marketing Concept; Marketing Segmentation.
April Week 1	Consumer Behavior; Product Planning and Development.
April Week 2	Development of New Product; Product Life Cycle. Class Test
April Week 3	Branding; Product Pricing.
April Week 4	Advertising; Advertising Media. Presentations
May Week 1	Evaluation of Advertising Effectiveness. Sales Promotion.
May Week 2	Publicity and Public Relations. E-marketing.
May Week 3	Assignments, Presentations and Unit tests.
May Week 4	Revision Onwards.

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Govt. College for Girls, Kairu (Bhiwani)
Lesson Plan
B.COM. Sixth Semester

Even Semester 2022-23

Name of the Assistant Professor: Pushpanjali
Subject: Cost Accounting-II

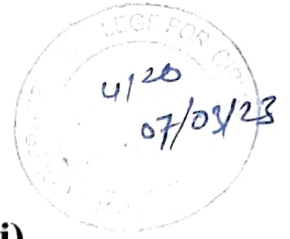
March Week 3	Meaning, Uses of Process Costing; Preparation of Process Account, Treatment of normal wastage and abnormal wastage and abnormal effectiveness; Treatment of opening and closing stock. (Theory and Numericals)
March Week 4	Joint-product and By-products; Main methods of apportionment of joint cost (Theory and Numericals); Inter-process profit (Theory and Numericals).
April Week 1	Contract Costing: meaning, main features, Preparation of Contract Account, Escalation Clause; Contract near completion; Cost plus contracts. (Theory and Numericals)
April Week 2	Contract costing (Theory and Numericals) Job and Batch Costing (Theory and Numericals). Class Tests
April Week 3	Budgeting and budgetary control: meaning of budget and budgetary control, budgetary control as management tool; limitations of budgetary control; forecasts and budgets; installation of budgetary control system; classification of budgets; fixed and flexible budgeting. (Theory and Numericals)
April Week 4	Budgeting and budgetary control (Numericals) Performance budgeting; Zero based budgeting. Class Tests
May Week 1	Absorption Costing and Marginal Costing: Concept and Computation (Theory and Numericals)
May Week 2	Marginal Costing as a tool for decision making (Theory and Numericals)
May Week 3	Marginal Costing as a tool for decision making (Theory and Numericals) Revision and doubt clearing.
May week 4	Assignments and Presentations; Unit tests; Revision and doubt clearing.

Govt. College for Girls, Kairu (Bhiwani)
Lesson Plan
B.COM. Sixth Semester

Even Semester 2022-23

Name of the Assistant Professor: Pushpanjali
 Subject: Financial Management

March Week 3	Financial Management- Introduction to the concept, nature, scope, objectives, functions, importance; Approaches to financial management-traditional & modern; Profit maximization Vs. Wealth maximization goals; Organisation of finance function; Financial management and other areas of management
March Week 4	Financial Planning: concept, objectives, scope, types; Procedure of financial planning; factors affecting financial planning; significance & limitation; determination of financial needs of a business; Capitalization- concept, theories of capitalization, over capitalization and under capitalization, causes and remedies.
April Week 1	Time Value of Money: concept; applications of compounding; present value techniques.
April Week 2	Cost of capital: concept, significance, factors affecting cost of capital, problems in determination, classification of cost of capital, computation of cost of capital- debt, preference, equity & retained earnings, Weighted average cost of capital (Theory & Numericals)
April Week 3	Capital structure: concept, importance; optimal capital structure, determining capital structure; capital structure theories (Theory & Numericals)
April Week 4	Capital Budgeting: concept, nature, importance, objectives, problems; kinds of capital budgeting decisions; techniques of capital budgeting (Theory & Numericals)
May Week 1	Dividend Decision: concept, significance; kinds of dividends, types of dividend policy; stability of dividends, significance; factors determining dividend policy; dividend policy theories (Theory & Numericals)
May Week 2	Working Capital Management: concepts, types, nature, determinants, adequate working capital, inadequate working capital, management of working capital, analysis of working capital, computation of working capital (Theory & Numericals)
May Week 3	Management of cash; Management of receivables; (Theory & Numericals)
May Week 4	Assignments, Presentations, Unit tests and Revision



Govt. College for Girls, Kairu (Bhiwani)

Lesson Plan

B.COM. First Semester

Odd Semester 2022-23

Name of the Assistant Professor: Pushpanjali

Subject: Business Management

August Week 4	Introduction of Business; Spectrum or Scope of Business Activities
September Week 1	Introduction to Management and management thought; Development of Management Thought and its various Approaches.
September Week 2	Planning; Types of Plans
September Week 3	Organizing: Concept, Nature, Process; Forms of Organizational Structure.
September Week 4	Staffing: Concept and Scope; Recruitment: Meaning and Sources.
October Week 1	Selection: Meaning and Process; Directing: Importance and Principles.
October Week 2	Leadership: Styles and Theories; Motivation: Meaning, Importance and Approaches.
October Week 3	Decision-Making: Concept and Process; Controlling: Concept and Process.
November Week 1	Control Techniques: Traditional and Modern.
November Week 2	Management by Objectives; Management by Change.
November Week 3	Revisions and Unit test onwards.

Govt. College for Girls, Kairu (Bhiwani)

Lesson Plan

B.COM. Third Semester

Odd Semester 2022-23

Name of the Assistant Professor: Pushpanjali

Subject: Human Resource Management

August Week 3	Introduction to Human Resource Management, Objectives and Scope of Human Resource Management, Functions of Human Resource Management- Managerial and Operative Functions. Qualification and Qualities of Human Resource Manager in an Organization.
August Week 4	Evolution and Growth of Human Resource Management in India, Emerging Challenges of HRM, Work force diversity, Downsizing, Work life balance etc.
September Week 1	Introduction to Recruitment, its meaning. Recruitment policy, introduction, steps in recruitment policy, sources of recruitment, modes of recruitment and factors affecting recruitment.
September Week 2	Introduction to Selection, meaning, essential of selection, procedure of selection, Stages in selection process.
September Week 3	Introduction to the concept of Training, Methods of training, on the job training & off the job training, Evaluation of training programme in India
September Week 4	Concept of Job Analysis, Job Description and Job Specification
October Week 1	Wages- meaning, objective. Theories of wages. Methods of wage payment, time wages, and piece wages methods.
October Week 2	Concepts of wages, Fair, Minimum and Living wage. Factors determining wage structure of an organization, Essentials of satisfactory wage policy.
October Week 3	Wage Incentives: Concept, Need and Importance of Incentives, Special Incentives, Essentials of Ideal Incentive System.
November Week 1	Industrial Relations: Concept, Importance and Objectives of Industrial relations, Contents of industrial relations, Participants of industrial relation and Recruitment of good industrial relation programme.
November Week 2	Industrial Unrest: meaning, forms and causes of industrial disputes, impact of industrial unrest on the economy, preventive and curative methods and agencies for reconciliation of industrial unrest. Labour courts for disputes in India. Basic understanding of Legal framework for the Empowerment of the workers.
November Week 3	Revisions and Unit Test onwards.

Govt. College for Girls, Kairu (Bhiwani)
Lesson Plan
B.COM. Fifth Semester

Odd Semester 2022-23

Name of the Assistant Professor: Pushpanjali
 Subject: Cost Accounting-I

August Week 3	Introduction to Cost Accounting; Concept, definitions, characteristics, importance, limitations. Scope and fundamental principles of cost accounting; functions and objects; Types and Techniques of Costing; Methods of Costing; Objection against cost accounting and their rectification; Ideal system of cost accounting; Installation of Costing System; Cost centre, Profit centre & Cost unit; Development of Cost Accounting in India; Differences and similarities between financial accounting, cost accounting & management accounting.
August Week 4	Elements of Cost: meaning, classification; Analysis of total cost; Classification of Cost. Class test. Doubt clearing.
September Week 1	Material cost accounting; purchase of material & storing, material inventory control and pricing; Centralised vs Decentralised purchasing; Purchase Cycle; Bill of material; Classification and Codification of material; Store organization and control; Bin card and store ledger; Costing of material; Issue of material: requisition note, material return note, material transfer note; Numerical Question.
September Week 2	Pricing of Materials Issued; Cost price methods: FIFO, LIFO, HIFO, Base stock method, Specific price method; Average Cost Price method: Simple average, Weighted average method; Market price method: replacement price method, realisable price method; Notional price method: Standard price method, Inflated price method. Theory and Numerical.
September Week 3	Material/Inventory cost control: concept, importance, objective, basic principles; Relevant costs for inventory control decision: Purchase or production cost, Ordering cost or set-up cost, carrying cost or holding cost, opportunity cost; Methods and techniques of inventory management: Budgetary technique, Selective inventory control techniques: A.B.C, V.E.D., H.M.L., F.S.N., S.D.E., S-O-S; Economic Order Quantity EOQ: meaning, factor affecting, assumptions, methods; Theory and Numerical.
September Week 4	Determination of Inventory Levels; Treatment of material wastage and losses. Theory and Numericals. Class test. Doubt clearing.

October Week 1	Labour cost accounting: composition, explanation; Labour cost control procedure; Labour turnover: meaning, effect & measurement; Time keeping and bookkeeping: meaning, methods; Time booking or time utilisation record: daily time sheets, weekly time sheets, job card, idle time card, piece-work card; Record of casual workers and out-workers; Accounting procedure, wage sheet; Idle time: meaning, treatment, cost; Overtime: meaning, treatment, control; holiday with pay; leave with pay; annual bonus; CAS-7. Theory and numericals. Class test.
October Week 2	Methods of Wage Payment: concept; Methods: A) Time rate system; B) Piece rate system; C) Incentive Schemes: 1) Premium bonus plan: Halsey premium scheme, halsey-weir scheme, rowan premium scheme 2) Combination of time and piece rates: Gantt task bonus scheme, Emerson efficiency bonus scheme, Point scheme- Badaux & Haynes, Accelerated premium scheme,
October Week 3	3) Group system of bonus payment 4) Other incentive schemes- co-partnership & non-monetary incentives. Theory and Numericals. Revision of chapter and doubt clearing.
November Week 1	Class Tests of completed chapters and doubt clearing.
November Week 2	Overheads: Allocation, Apportionment (Departmentalisation) and Absorption: concepts, basis of distribution; primary and secondary distribution; re-apportionment of service departments overhead costs; principles, methods; Descending departmental apportionment; Inter-departmental apportionment: simultaneous equation method, repeated distribution method, trial and error method; Absorption of overheads: meaning, determination of rates and methods of absorption; Under and Over absorption. Theory and Numericals.
November Week 3	Overheads Absorption Theory & Numericals
November Week 4	Overheads Absorption Theory & Numericals
December week 1	Machine Hour Rate Theory & Numericals
December week 2	Unit Tests and Revision onwards.