

Lesson Plan

Sunil Kumar

[Assistant Professor (Commerce)]

Session 2024-25

(Even Semester)

Management Accounting (B.Com 6th Semester)

01/01 to 04/01	Management accounting concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.
06/01 to 11/01	Analysis of financial statements: comparative statements, common size statements, trend analysis.
13/01 to 18/01	Ratio analysis liquidity, solvency, profitability and turnover.
20/01 to 25/01	Ratio analysis liquidity, solvency, profitability and turnover.
27/01 to 01/02	Cash flow need and method of preparing statements.
03/02 to 08/02	Cash flow need and method of preparing statements.
10/02 to 15/02	Funds flow statements need and method of preparing statements.
17/02 to 22/02	Funds flow statements need and method of preparing statements.
24/02 to 01/03	Absorption V/S variable costing: features and income determination.
03/03 to 08/03	Cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.
10/03 to 15/03	Holi Vacations
17/03 to 22/03	Budgeting and budgetary control: need, methods and types of budgets
24/03 to 29/03	Budgeting and budgetary control: need, methods and types of budgets
31/03 to 05/04	Essentials of budgetary control system.
07/04 to 12/04	Management reporting need and type of reports.
14/04 to 19/04	Management information system.
21/04 to 26/04	Assignment Submission, Discussion for Examination and Sessional Test
28/04 to 30/04	Presentations

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Human Resource Management (B.Com 6th Semester)

01/01 to 04/01	Human Resource Management: Meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.
06/01 to 11/01	Human Resource Planning: Meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.
13/01 to 18/01	Job Analysis: Meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.
20/01 to 25/01	Recruitment: Meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment.
27/01 to 01/02	Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.
03/02 to 08/02	Placement, Induction and Internal Mobility: Placement; induction/orientation: meaning, objectives, content and responsibility for induction.
10/02 to 15/02	Internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.
17/02 to 22/02	First Assignment Submission/Class Tests
24/02 to 01/03	First Assignment Submission/Class Tests
03/03 to 08/03	Presentations
10/03 to 15/03	Holi Vacations
17/03 to 22/03	Performance Appraisal: Meaning, features, merits, limitations, process and methods of performance appraisal.
24/03 to 29/03	Performance Appraisal: Meaning, features, merits, limitations, process and methods of performance appraisal.
31/03 to 05/04	Second Assignment Submission/Presentations
07/04 to 12/04	Sessional Test
14/04 to 19/04	Training: Meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.
21/04 to 26/04	Training: Meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.
28/04 to 30/04	Discussion on Examination Preparation

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Computerized Accounting System (B.Com 2nd Semester)

10/02 to 13/02	Computerized Accounting System : Concept, Tally Prime, installations of Tally Prime, licensing configuration.
17/02 to 20/02	Tally vault password: Security control in TallyPrime, data backup and restore, export and import data, edit log feature in tally; Gate of Tally.
24/02 to 27/02	Company Creation : Setup features, accounting features, configuration shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger.
03/03 to 06/03	Invoicing; Budgets; Cost Centres; Interest Calculations; Inventory: Stock items, purchase and sales orders processing, godowns.
10/03 to 13/03	Holi Vacations
17/03 to 20/03	First Assignment Submission and Class Test
24/03 to 27/03	First Assignment Submission and Class Test
31/03 to 03/04	Presentations
07/04 to 10/04	Financial Statements : Profit & Loss account, Balance Sheet; Bank Reconciliation; Debit and credit note.
14/04 to 17/04	Tally audit features; Printing features; Management Information System & different reports in tally.
21/04 to 24/04	Second Assignment Submission and Class Test
28/04 to 01/05	Second Assignment Submission and Class Test
05/05 to 08/05	Presentations
12/05 to 15/05	Income Tax and GST in Tally Prime : TDS; TCS;
19/05 to 22/05	Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, Payroll reports.
26/05 to 29/05	Sessional Test and Discussion on Examination Preparation

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Entrepreneurship Development (B.Com 4th Semester)

10/02 to 13/02	Entrepreneurship : Concept, importance, factors influencing entrepreneurship, Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs
17/02 to 20/02	Relationship between entrepreneurship and management, Process of entrepreneurship development
24/02 to 27/02	Role of Entrepreneurship in economic development, Motivations to become an entrepreneur
03/03 to 06/03	First Assignment Submission and Class Tests
10/03 to 13/03	Holi Vacations
17/03 to 20/03	Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration
24/03 to 27/03	MSMEs – As a nascence of Entrepreneurship, Start-up and Skill India: Concept, steps and need
31/03 to 03/04	Role of modern technology in developing MSME, Role of MSMEs in economic development
07/04 to 10/04	Identifying Business Opportunity, Concept and steps, Sources of ideas and information, Developing creativity and innovation, Contents of business project report.
14/04 to 17/04	Project Appraisal: Feasibility study – preparation of feasibility reports, economic, technical, financial and managerial feasibility of project, Selection of factory location, Demand analysis and market potential measurement, Capital and project costing
21/04 to 24/04	Working capital requirements, Source of finance, Profit and tax planning
28/04 to 01/05	Institutions Supporting Entrepreneurs, Government support and incentives to new enterprises,
05/05 to 08/05	Promotional agencies and institutions in entrepreneurship development, Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSSME, KVIC, NISIET,
12/05 to 15/05	State Govt. supporting institutions: SFCS, SSIDC, TCO, Non-Govt. supporting institutions and their role.
19/05 to 22/05	Assignment Submission, Class Tests, Presentations
26/05 to 29/05	Sessional Test and Presentations