

Govt.College,Aharwala (Bilaspur)
Lesson Plan (2024-25) [ODD Semester]

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| Name of Teacher | Mrs. Chanchal Rani |
| Department | Commerce |
| Class & Section | B.Com 1st Sem |
| Subject and Code | Business Management (B23-COM-103) |
| Semester Duration | July-Nov. |

Topics

Month of July

Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession.

Month of August

Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts. Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives.

Month of September

Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization. Staffing: Importance, scope and modes of staffing.

Month of October

Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.

Month of November

Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership

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| Name of Teacher | Mrs. Chanchal Rani |
| Department | Commerce |
| Class & Section | B.Com 5th Sem |
| Subject and Code | Cost Accounting (B23-COM-501) |
| Semester Duration | Aug -Nov. |

Topics

Month of August

Cost Accounting: Nature, scope, principles, functions, methods and techniques, advantages and limitations;
 Installation of costing System: Role of cost accountant; Elements of cost; Cost concepts and classification.

Month of September

Accounting for Material and Labour: Material planning and purchasing; Storage and issue of material; Pricing of material issues; Material control: Concept, objectives and techniques; Treatment of material losses; Labour cost: Composition and control procedure; Concept and treatment of labour turnover; Idle time; Overtime and fringe benefits, Methods of wage payment: Time and piece rate; Incentive schemes.

Month of October

Overheads: Concept, classification, allocation, apportionment and absorption of overheads; Under and over absorption of overheads: Unit costing; Job and Batch costing.

Month of November

Methods of Costing: Contract costing; Process costing (process losses, joint and by-products); Service costing (Transport); Cost control and Cost Reduction.

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| Name of Teacher | Mrs. Chanchal Rani |
| Department | Commerce |
| Class & Section | B.Com 3 rd Sem |
| Subject and Code | Accounting Data Processing (B23-SEC-315) |
| Semester Duration | July-Nov. |

Topics

Month of July

Basics of Accounting: Meaning, advantages and limitations; Fundamental accounting assumptions: GAAP

Month of August

Computerized accounting system: Concept, need, difference between manual and computerized; Tally: Introduction, features, installation; Licensing configurations.

Practical:

Installation of Tally; Configuration; Creating company, security controls; Accounting voucher entries

Month of September

Security controls in Tally Prime: Tally vault password,data backup and restore, export and import data, edit log feature in tally; Masters: Concept , types of masters, groups; Gateway of tally; Company creation: Setup features, accounting features, configuration,shutting and deleting a company.

Practical:

Stock summary: Trial balance; Final accounts in Tally; Trading account Profit &Loss account

Month of October

Ledger creation: Creating single and multiple ledgers, altering; Deleting and displaying ledger; Invoicing; Cost centers; Interest calculations; Inventory: Stock groups, stock categories, stock items, purchase and sales orders processing, godowns/location, unit of measurement; BoM; Vouchers: Concepts, accounting & inventory vouchers.

Practical:

Balance sheets; Creating, printing reports.

Month of November

Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management information system & different reports in tally.

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| Name of Teacher | Mrs. Chanchal Rani |
| Department | Commerce |
| Class & Section | BCA & BSc 1st Sem |
| Subject and Code | Personal Finance (B23-COM-105) |
| Semester Duration | July-Nov. |

Topics

Month of July

Personal finance: Concept, need, principles and scope; Financial objectives

Month of August

Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Sources of finance.

Month of September

Basics of investment; Investment avenues and strategies; Shares and debentures: Concept and types; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc.

Month of October

Other investment Avenues: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund, etc.; Tax treatment of investment; Likely causes of cheating and fraud in investment.

Month of November

Institutional framework for investing: An overview of SEBI, IRDA, RERA, AMFI, bank ombudsman; Retirement planning: Pension plans, NPS.

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| Name of Teacher | Mrs. Chanchal Rani |
| Department | Commerce |
| Class & Section | M.Com 1 st Sem |
| Subject and Code | Indian Business Environment (M24-COM-103) |
| Semester Duration | Aug - Nov. |
| Topics | |
| Month of August | |
| Business environment: Concept, nature, importance and types of environments; Changing dimensions of business environment; Interaction matrix of different environment factors; Organisational and Environmental scanning: Concept, objectives' process and techniques; Economic planning in India: Success and failure | |
| Month of September | |
| Economic System Salient features of Indian economy: Liberalisation, Privatization, Globalization, Disinvestment in public sector units, NITI Ayog- Concept, significance, objectives and machinery, Business ethics, Corporate governance, Social responsibility of business, Social audit. | |
| Month of October | |
| Fiscal policy, Monetary policy, Industrial policy, Industrial licensing policy, EXIM policy, Industrial sickness, Development and protection of small-scale industry, Technology transfer. | |
| Month of November | |
| The Environment Protection Act, Consumer Protection Act, Competition Act, Foreign Exchange Management Act, Intellectual property law in India. | |

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| Name of Teacher | Mrs. Chanchal Rani |
| Department | Commerce |
| Class & Section | M.Com 3 rd Sem |
| Subject and Code | Services Marketing (M24-COM-305) |
| Semester Duration | July-Nov. |

Topics

Month of July

Services Marketing: Concept, characteristics, and classification

Month of August

Buying process for services, Customer expectations of services, Customer perception of services, Marketing Mix in services.

Month of September

Service Quality: Concept, dimensions and models; Relationship marketing: Concept, importance and strategies; Service market segmentation and targeting; customer retention strategies, Service Development process, Service blueprinting; Approaches to service delivery.

Month of October

Customer feedback and service recovery, Physical environment of services, Communication and promotion of services, Main problems, objectives, communication mix and strategies, Pricing of Services, Characteristics, approaches and pricing strategies.

Month of November

Distribution of Services: Channels, key intermediaries, strategies for effective service delivery, Managing service employees, importance and roles of contact personnel, Managing service delivery employees. Managing customers and strategies for enhancing customer participation, Customer protection and ethics in services.