

Name of Assistant Professor: Swati
Class and Section: B.com 1st Semester
Subject: Business Statistics
Lesson Plan: 16 Weeks (15th Jul – 18th Nov 2025)

Week 1: (15th Jul to 17th Jul 2025)
Statistics: Meaning, Definition, Needs and objectives, Collection of data-types, methods.
Week 2: (21st Jul to 24th Jul 2025)
Classification and tabulation of data, graphic diagrammatic presentation.
Week 3: (28th Jul to 31st Jul 2025)
Measure of Central Tendency: Averages, Types, mean, Median and Mode
Week 4: (04th Aug to 07th Aug 2025)
Measurement of Variations- Measurement of absolute and relative variations.
Week 5: (11th Aug to 14th Aug 2025)
Moments- Types and Calculations
Week 6: (18th Aug to 21st Aug 2025)
Skewness and Kurtosis
Week 7: (25th Aug to 28th Aug 2025)
Index Numbers
Week 8: (01st Sep to 04th Sep 2025)
Index Numbers
Week 9: (08th Sep to 11th Sep 2025]
Probability- Meaning and Concept. Meaning of thoughts, the Importance of the concept of probability
Week 10: (15th Sep to 18th Sep 2025)
Calculation of Probability
Week 11: (22nd Sep to 25th Sep 2025)

Probability Theorems: Addition
Week 12: (29th Sep to 02nd Oct 2025)
Probability Theorems: Multiplication and Bayes' Theorem.
Week 13: (06th Oct to 13th Oct 2025)
Mathematical Expectation. Numerical of Probability
DIWALI VACATION: (14th Oct to 22nd Oct 2025)
Week 14: (23rd Oct to 30th Oct 2025)
Revision of Unit-1 and Unit-2
Week 15: (03rd Oct to 06th Nov 2025)
Revision of Unit- 3 and Unit- 4
Week 16: (10th Nov to 18th Nov 2025)
Revision of all Units
Exam 19.11.2025 Onwards

Name of Assistant Professor: Swati
Class and Section: B.com 1st Semester
Subject: Financial Accounting
Lesson Plan: 16 Weeks (15th Jul – 18th Nov 2025)

Week 1: (15th Jul to 17th Jul 2025)
Introduction: meaning, objectives, process, limitations, and basic terms of Accounting.
Week 2: (21st Jul to 24th Jul 2025)
Generally accepted Accounting Principles; Accounting Standard- AS1
Week 3: (28th Jul to 31st Jul 2025)
Journalizing, Posting, and Preparation of trial balance.
Week 4: (04th Aug to 07th Aug 2025)
Capital and revenue items, Reserves and Provisions,
Week 5: (11th Aug to 14th Aug 2025)
Depreciation: Meaning, causes, accounting procedure, methods of recording depreciation—straight line method and diminishing balance method, change of method. Accounting Standard 10
Week 6: (18th Aug to 21st Aug 2025)
Accounting Error and Their Rectification
Week 7: (25th Aug to 28th Aug 2025)
Final Accounts with adjustments
Week 8: (01st Sep to 04th Sep 2025)
Final Accounts with adjustments
Week 9: (08th Sep to 11th Sep 2025]
Final Accounts with adjustments
Week 10: (15th Sep to 18th Sep 2025)
Concept of Computerised Accounting System, Comparison between Manual and Computerised

Accounting system.
Week 11: (22nd Sep to 25th Sep 2025)
Advantages of Computerised Accounting System, Limitations of Computerised Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software,
Week 12: (29th Sep to 02nd Oct 2025)
Accounting for non-profit organizations
Week 13: (06th Oct to 13th Oct 2025)
Accounting for non-profit organizations
DIWALI VACATION: (14th Oct to 22nd Oct 2025)
Week 14: (23rd Oct to 30th Oct 2025)
Revision of Unit-1 and Unit-2
Week 15: (03rd Oct to 06th Nov 2025)
Revision of Unit- 3 and Unit- 4
Week 16: (10th Nov to 18th Nov 2025)
Revision of all Units
Exam 19.11.2025 Onwards

Name of Assistant Professor: Swati
Class and Section: B.com 3rd Semester
Subject: Corporate Accounting-I
Lesson Plan: 16 Weeks (15th Jul – 18th Nov 2025)

Week 1: (15th Jul to 17th Jul 2025)
Accounting for Share Capital and Debentures: Issue of equity shares
Week 2: (21st Jul to 24th Jul 2025)
allotment and forfeiture
Week 3: (28th Jul to 31st Jul 2025)
issue of Debentures and redemption
Week 4: (04th Aug to 07th Aug 2025)
Underwriting of shares and Debentures
Week 5: (11th Aug to 14th Aug 2025)
Valuation of shares: methods
Week 6: (18th Aug to 21st Aug 2025)
Treatment of profit and losses prior and subsequent to incorporation
Week 7: (25th Aug to 28th Aug 2025)
Company Final Accounts: Provisions of the Companies Act, 2013
Week 8: (01st Sep to 04th Sep 2025)
Preparation of Final Accounts - Adjustments Relating to Preparation of Final Accounts
Week 9: (08th Sep to 11th Sep 2025]
Final Accounts with adjustments: Profit and Loss Account and Balance Sheet.
Week 10: (15th Sep to 18th Sep 2025)
Final Accounts with adjustments: Profit and Loss Account and Balance Sheet.
Week 11: (22nd Sep to 25th Sep 2025)

Final Accounts with adjustments: Profit and Loss Account and Balance Sheet.
Week 12: (29th Sep to 02nd Oct 2025)
Accounting for Holding and Subsidiary Companies
Week 13: (06th Oct to 13th Oct 2025)
Consolidated Financial Statements
DIWALI VACATION: (14th Oct to 22nd Oct 2025)
Week 14: (23rd Oct to 30th Oct 2025)
Revision of Unit-1 and Unit-2
Week 15: (03rd Oct to 06th Nov 2025)
Revision of Unit- 3 and Unit- 4
Week 16: (10th Nov to 18th Nov 2025)
Revision of all Units
Exam 19.11.2025 Onwards

Name of Assistant Professor: Swati
Class and Section: B.com 3rd Semester
Subject: Cost Accounting
Lesson Plan: 16 Weeks (15th Jul – 18th Nov 2025)

Week 1: (15th Jul to 17th Jul 2025)
Cost Accounting: Meaning, nature, scope and limitations
Week 2: (21st Jul to 24th Jul 2025)
Concept of cost-elements and types
Week 3: (28th Jul to 31st Jul 2025)
Cost of material
Week 4: (04th Aug to 07th Aug 2025)
Inventory Control techniques
Week 5: (11th Aug to 14th Aug 2025)
Pricing of issue inventory/material
Week 6: (18th Aug to 21st Aug 2025)
Labour Cost; Idle time, overtime
Week 7: (25th Aug to 28th Aug 2025)
labour turnover, labour cost control, incentive wage plan
Week 8: (01st Sep to 04th Sep 2025)
Incentive wage plans
Week 9: (08th Sep to 11th Sep 2025]
Overheads; meaning, classification, allocation
Week 10: (15th Sep to 18th Sep 2025)
Apportionment and absorption of overheads.
Week 11: (22nd Sep to 25th Sep 2025)

Unit Costing; Operating costing
Week 12: (29th Sep to 02nd Oct 2025)
Reconciliation of cost and financial accounts
Week 13: (06th Oct to 13th Oct 2025)
Contract Costing and Process Costing excluding equivalent production
DIWALI VACATION: (14th Oct to 22nd Oct 2025)
Week 14: (23rd Oct to 30th Oct 2025)
Revision of Unit-1 and Unit-2
Week 15: (03rd Oct to 06th Nov 2025)
Revision of Unit- 3 and Unit- 4
Week 16: (10th Nov to 18th Nov 2025)
Revision of all Units
Exam 19.11.2025 Onwards

Name of Assistant Professor: Swati
Class and Section: B.com 5th Semester
Subject: Cost Accounting – I
Lesson Plan: 16 Weeks (15th Jul – 18th Nov 2025)

Week 1: (15th Jul to 17th Jul 2025)
Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations
Week 2: (21st Jul to 24th Jul 2025)
Cost accountancy, cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system
Week 3: (28th Jul to 31st Jul 2025)
Cost: main elements and types.
Week 4: (04th Aug to 07th Aug 2025)
Material Control: Meaning and objectives of material control, material purchase procedure
Week 5: (11th Aug to 14th Aug 2025)
Fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis
Week 6: (18th Aug to 21st Aug 2025)
Methods of Valuing Material Issues. Wastage of material – main types.
Week 7: (25th Aug to 28th Aug 2025)
Labour Cost Control: Importance, methods of time keeping and Time Booking
Week 8: (01st Sep to 04th Sep 2025)
Treatment and control of Labour Turnover, Idle Time, Overtime
Week 9: (08th Sep to 11th Sep 2025]
Systems of Wage Payment-Time Wage System, Piece Wage System
Week 10: (15th Sep to 18th Sep 2025)

Incentive Wage plans – Individual plans and group plans.
Week 11: (22nd Sep to 25th Sep 2025)
Overheads: Meaning and Types. Collection, Classification; Allocation, Allocation, Apportionment and Absorption of Overheads – Main methods.
Week 12: (29th Sep to 02nd Oct 2025)
Unit and output costing: meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet, determination of tender price
Week 13: (06th Oct to 13th Oct 2025)
Production account – types. Reconciliation of cost and financial accounts : Meaning. Objectives and procedure
DIWALI VACATION: (14th Oct to 22nd Oct 2025)
Week 14: (23rd Oct to 30th Oct 2025)
Revision of Unit-1 and Unit-2
Week 15: (03rd Oct to 06th Nov 2025)
Revision of Unit- 3 and Unit- 4
Week 16: (10th Nov to 18th Nov 2025)
Revision of all Units
Exam 19.11.2025 Onwards

Name of Assistant Professor: Swati
Class and Section: B.com 5th Semester
Subject: Accounting For Management
Lesson Plan: 16 Weeks (15th Jul – 18th Nov 2025)

Week 1: (15th Jul to 17th Jul 2025)
Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting
Week 2: (21st Jul to 24th Jul 2025)
The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
Week 3: (28th Jul to 31st Jul 2025)
Management Accounting vs Financial Accounting vs. Cost Accounting
Week 4: (04th Aug to 07th Aug 2025)
Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Week 5: (11th Aug to 14th Aug 2025)
Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements.
Week 6: (18th Aug to 21st Aug 2025)
Types of financial analysis, steps involved in financial analysis.
Week 7: (25th Aug to 28th Aug 2025)
Techniques of financial analysis
Week 8: (01st Sep to 04th Sep 2025)
Ratio Analysis: meaning of ratios, classification of ratios, profitability ratios.
Week 9: (08th Sep to 11th Sep 2025]
Balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

Week 10: (15th Sep to 18th Sep 2025)
Cash Flow Statement: Meaning, objectives, limitations and accounting procedure.
Week 11: (22nd Sep to 25th Sep 2025)
Cash Flow Statement: Financial planning
Week 12: (29th Sep to 02nd Oct 2025)
Capital Budgeting: Meaning, nature, need, importance.
Week 13: (06th Oct to 13th Oct 2025)
Capital Budgeting: appraisal methods, capital rationing.
DIWALI VACATION: (14th Oct to 22nd Oct 2025)
Week 14: (23rd Oct to 30th Oct 2025)
Revision of Unit-1 and Unit-2
Week 15: (03rd Oct to 06th Nov 2025)
Revision of Unit- 3 and Unit- 4
Week 16: (10th Nov to 18th Nov 2025)
Revision of all Units
Exam 19.11.2025 Onwards

Name of Assistant Professor: Swati
Class and Section: B.com 5th Semester
Subject: Financial Market Operations
Lesson Plan: 16 Weeks (15th Jul – 18th Nov 2025)

Week 1: (15th Jul to 17th Jul 2025)
Money Market: Indian Money Markets Composition Composition and Structure (a) Acceptance houses
Week 2: (21st Jul to 24th Jul 2025)
(b) Discount houses and (c) Call money market; Recent trends in Indian money market.
Week 3: (28th Jul to 31st Jul 2025)
Capital Market: Security market- (a) New Issue Market (b) Secondary market
Week 4: (04th Aug to 07th Aug 2025)
Functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing
Week 5: (11th Aug to 14th Aug 2025)
Stock exchange – National Stock Exchange and over the Counter exchangers.
Week 6: (18th Aug to 21st Aug 2025)
SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.
Week 7: (25th Aug to 28th Aug 2025)
Investors Protection:- Grievances coGncerning stock exchange and dealings and their removal
Week 8: (01st Sep to 04th Sep 2025)
Grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.
Week 9: (08th Sep to 11th Sep 2025]
Functionaries on stock exchanges: - Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors
Week 10: (15th Sep to 18th Sep 2025)
Depository and credit rating – concept, functions, and types.

Week 11: (22nd Sep to 25th Sep 2025)
Financial Services: - Merchant Banking – Functions and Roles, SEBI guidelines
Week 12: (29th Sep to 02nd Oct 2025)
Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.
Week 13: (06th Oct to 13th Oct 2025)
Meaning and benefits of mutual funds, types, SEBI guidelines.
DIWALI VACATION: (14th Oct to 22nd Oct 2025)
Week 14: (23rd Oct to 30th Oct 2025)
Revision of Unit-1 and Unit-2
Week 15: (03rd Oct to 06th Nov 2025)
Revision of Unit- 3 and Unit- 4
Week 16: (10th Nov to 18th Nov 2025)
Revision of all Units
Exam 19.11.2025 Onwards