

Name of Assistant Professor: Mr. Sohan Lal

Class: - B. Com-Ist Year (2nd Sem.) Subject: Business Law

Lesson Plan: 2023-24(EVEN SEMESTER)

3rd Weeks Feb.

- Company: - Concept.
- Characteristics Types.
- Conversion of Private Company into Public Company & Vice Versa
- Incorporation of a Company.

4th Week Feb.

- Legal Position of Promoters.
- Pre-Incorporation Contracts.
- Memorandum of Association.
- Clauses and Alteration Procedure
- Revision Unit-I

1st Week March.

- Doctrine of Ultra Vires
- . Articles of Association
- Clauses and Alteration
- Doctrine of Indoor Management.

2nd Week March.

- Doctrine of Constructive Notice
- Prospectus: Concept
- Types
- Contents and Formalities of Red Herring.

3rd Weeks March.

- Shelf Prospectus
- Misstatement and Remedies
- Liabilities for Misstatement in Prospectus
- Revision Unit-2
- Class Test

1st Week April.

- Share Capital: Types
- Issue and Allotment of Shares
- Reduction of Share Capital
- Board of Director

2nd Week April.

- Composition
- Legal Position

Name of Assistant Professor: Mr. Sohan Lal

Class: - B. Com-3rd Year (6th Sem.) Subject: Business Environment

Lesson Plan: 2023-24(EVEN SEMESTER)

1st Weeks JAN.

Chapter 1-2

- Introduction and Meaning of **Business Environment**.
- Nature of **Business Environment**.
- Scope of **Business Environment**.
- Concept of **Business Environment**.

2nd Week JAN.

Chapter 2

- **Important & Techniques of Business Environment**

3rd Week JAN.

- **Chapter 3**
- Public Sector in India
- Role Importance Evaluation of Public Sector in Indian Economy

4th Week JAN.

- **Chapter 4**
- Private Sector in India-Role, Need & Evaluation

5th Weeks JAN.

- **Chapter 5**
- Joint Sector in India-Role, Need & Evaluation

1ST Week FEB.

- **Chapter 5**
- Comparison Among Public, Private, Joint Sector

2ND Week FEB.

- **Chapter 6**
- Economic Systems-Capitalist, Socialist and Mixed Economy
- Advantages, Limitations, Role

3RD Week FEB.

- **Chapter 7**
- Economic Planning in India-Important, Limitations, Features
- NITI Aayog-Introduction-Important, Limitations, Features

4TH Weeks FEB.

- **Chapter 8**
- **Monetary Policy**-Introduction-Important, Limitations, Features, Types Techniques
- **Class Test & Assignment**



Name of Assistant Professor: Mr. Sohan Lal

Class: - B.com 2nd Year (4th Sem.) Subject: Corporate Accounting

Lesson Plan: 2023-24 (EVEN SEMESTER)

1st Weeks Jan.

- Chapter 1: **Valuation of goodwill.**
- Meaning of Goodwill.
- Features of Goodwill.
- Factors affecting the value of Goodwill.
- Needs of valuation of Goodwill.
- Methods of valuation of Goodwill.
- Average profit method.

2nd Week Jan.

- Chapter 1: **Valuation of goodwill.**
- Super profit method.
- Precautions while calculating Actual Average Profit.
- Calculation of Capital Employed.
- Capitalization Method
- Annuity Method.
- Comparison among all Methods.
- Revision of Chapter.

3rd Week Jan.

- **Chapter 2:- Valuation of Shares.**
- Meaning of Valuation of Shares.
- Needs of Valuation of Shares.
- Factors affecting the Valuation of Shares.
- Methods of Valuation of Shares.
- Net Asset Method.
- Precautions, Merits and Demerits of Net Asset Method.
- Dividend Yield Method.

4th Week Jan.

- Dividend Yield Method.
- Earning Capacity Method, Average Method.
- Problems regarding all methods.
- Problems regarding all methods
- Assignments

5th Week Jan.

- **Chapter 3:- Accounts of Holding Companies.**
- Meaning of Holding Companies.

and Preference Share Holders.

- Calls in Arrears.
- Calls on Equity Shares.
- Receiver for Debenture holders.

2nd Weeks March.

- **Chapter 4:- Liquidation of Companies.**
- List of Contributors.
- Statement of Affairs.
- Deficiency of Surplus A/c.
- List of Statement of Affairs.
- Discussion about the problems.
- Discussion about the problems.

3rd Weeks March.

- **Chapter 5:- Accounts of Banking Companies.**
- Introduction and meaning of General terms of Banking Companies.
- New Revised Format of Profit and Loss Account.
- Schedule 13, 14, 15, 16.

1st Weeks April.

- **Chapter 5:- Accounts of Banking Companies.**
- Format and Explanation of Schedule given in Balance Sheet.
- Schedule 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12.
- Important terms Regarding P&L A/c and Balance Sheet.
- Assignments

2nd Weeks April.

- **Chapter 5:- Accounts of Banking Companies.**
- Practical problems.
- Revision Chapter 01-04
- Class Test.

3rd Weeks April.

- **Chapter 6:- Accounts of Insurance Companies.**
- Meaning and types of Insurance.
- Regulation of Insurance Business.
- Financial Statement of Life Insurance Business.
- Format Revenue Account.
- Format of Profit and Loss Account. Format of Balance Sheet. Class test .Other Related Various Important Items. Premium, Re-insurance Premium.

4th Week April.

- **Revision Chapter 05,06**
- Seminar & PPT Presentation.

- Class Test.
- Practical problems.
- Assignment

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Name of Assistant Professor: Mr. Sohan Lal

Class: - B.Com-3rd Year (6th Sem.) Subject: Management Accounting

Lesson Plan: 2023-24(EVEN SEMESTER)

1st Weeks JAN.

- **Chapter 1: Nature and Scope of Management Accountion.**
- Introduction and Meaning of Management Accounting.
- Nature of Management Accounting.
- Scope of Management Accounting.
- Techniques of Management Accounting.
- Importance of Management Accounting.

2nd Week JAN.

- **Chapter 1: Nature and Scope of Management Accountion.**
- Difference between Cost and Management Accounting.
- Cost Control.
- Cost Reduction.
- Cost Management.
- Revision about Important Points regarding 1st Chapter.

3rd Week JAN.

- **Chapter 2:- Budgeting and Budgetary Control.**
- Introduction about Budget and Budgetary.
- Concept of Budgetary Control.
- Objective of Budgetary Control.
- Advantages of Budgetary control.
- Limitation of Budgetary Control.
- Difference between Budget, Budgeting and Budgetary Control.

4th Week JAN.

- **Chapter 2:- Budgeting and Budgetary Control..**
- Types of Budget, their Merits, Demerits and features of Budget.
- Revision of Chapter 02.
- Assignments & Class Test

5th Weeks JAN.

- **Chapter 3:- Budget and Budgetary Control.**
- Comparison of all types of Budgets.
- Comparison of all types of Budgets.
- Comparison of all types of Budgets.
- Comparison of all types of Budgets.

1st Week FEB.

- **Chapter 3:- Standard Costing and Various Analysis.**

1ST Weeks MARCH.

- Chapter 9
- Fiscal Policy of India-Introduction-Important, Limitations, Features, Types Techniques

2ND Weeks MARCH.

- Chapter 10
- Make in India Programme

3RD Weeks MARCH.

- Chapter 11
- Foreign Investment in India, Evaluation

1st Weeks APRIL.

- Chapter 12
- Multinational Corporations (MNCs), Evaluation & Role in Indian Economy

2nd Weeks APRIL.

- Chapter 13
- Globalization-Meaning, Strategies, Evaluation & Role in Indian Economy
- Class Test & Assignment, PPT

3rd Weeks APRIL.

- Chapter 14-15
- Competition Act (FEMA), Evaluation for in Indian Economy

4th Weeks APRIL.

- Chapter 16
- Foreign Exchange Market-Meaning, Features, Functions, Sectors, Exchange Rate Regulation in India
- Seminar & PPT Presentation.
- Class Test
- Assignment

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- Sales Variance.
- Types of Sales Variance.
- Meaning of Marginal Costing.
- Absorption Costing.
- Features, Advantages and Disadvantages of Marginal Costing.

3RD Weeks MARCH.

- **Chapter 4:- Marginal Costing and Break Even Point.**
- Income Determination.
- Cost Volume- Profit Analysis.
- Break Even Analysis Algebra and Graphic Method.
- Contribution, P/V Ratio.
- Break Even Point.
- Margin of Safety.
- Angel of Incidence.
- Merit and Demerit of Above Terms.

1ST Weeks APRIL.

- **Chapter 4:- Marginal Costing and Break Even Point.**
- Application of Marginal Costing.
- Usage of Marginal Costing.
- Revision of Marginal Costing and Variance Analysis.
- Assignments & Class Test

2ND Weeks APRIL.

- **Chapter 4:- Marginal Costing and Variance Analysis.**
- **Chapter 5:- Responsibility Accounting.**
- Introduction of Responsibility Accounting.
- Process of Responsibility Accounting.
- Responsibility Centre.
- Types of Responsibility Centre.

3RD Weeks APRIL.

- **Chapter 5:- Responsibility Accounting.**
- Importance of Responsibility Accounting.
- Dividend Performance Measurement.
- Financial Measurement.
- Class Test
- Performance Measurement. Revision of Chapter 01, 02

4TH Weeks APRIL.

- Seminar & PPT Presentation.
- Class Test
- Assignment

- Qualification
- Appointment

3rd Week April.

- Power of Director
- Duties and Liabilities of Director
- Removal of Director
- Company Secretary
- Seminar and Presentation

4th Weeks April.

- Role Appointment of Secretary
- Duties of Secretary
- Liabilities of Secretary
- Right and Removal
- Assignment

1st Weeks May.

- Dividend: Types
- Factor Affecting Dividend Decisions
- Legal Provisions of Dividend
- Revision Unit-3
- Class Test

2nd Weeks May.

- Dividend Practices Prevalent in India
- Winding up of a Company
- Reasons Winding of Company
- Seminar and Presentation
- Quiz

3rd Weeks May.

- Modes Winding of Company
- Procedure and Implication of Winding up
- Revision Unit-4
- Class Test
- Assignment



- Advantages and Disadvantages of Holding Companies.
- Wholly owned and partly owned companies.
- Meaning of Consolidated Financial Statement.
- Advantages and Disadvantages of Financial Statement.
- TEST

1st Week Feb.

- **Chapter 3:- Accounts of Holding Companies.**
- Format and Content of Consolidated Balance Sheet.
- Capital Reserve.
- Minority Interest.
- Minority Interest.
- Pre-Acquisition and Post-Acquisition Profits/Reserves.

2nd Week Feb.

- **Chapter 3:- Accounts of Holding Companies.**
- Shares of Subsidiary Acquired the course of the year.
- Unrealized profit includes in the profit.
- Elimination of Mutual Owners.
- Debentures of Subsidiary Companies.
- Preference Shares in the Subsidiary Companies.
- Dividend received from Pre-Acquisition and Post-Acquisition Profits.

3rd Week Feb.

- **Chapter 3:- Accounts of Holding Companies.**
- Interim Dividend/Proposed Dividend.
- Revaluation of Assets.
- Issue of Bonus Shares from Pre-Acquisition profit and Post-Acquisition Profit.
- Problems regarding questions.

4th Weeks Feb.

- **Chapter 4:- Liquidation of Companies.**
- Meaning of Liquidation of Companies.
- Methods of Liquidation.
- TEST
- Assignments

1st Weeks March.

- **Chapter 4:- Liquidation of Companies.**
- Format of Liquidator's Final Statement of Accounts.
- Liquidator's Remuneration on amount distributed to Equity Share Holders and Preference Share Holders.
- Liquidator's Remuneration on amount distributed to Equity Share Holders

- Introduction and Meaning of Standard Costing.
- Features of Standard Costing.
- Application of Standard Costing.
- Difference between Estimate Cost and Standard Costing.
- Difference between Standard Costing and Budgetary Costing.

2ND Week FEB.

- **Chapter 3:- Standard Costing and Various Analysis.**
- Advantages of Standard Costing.
- Limitation of Standard Costing.
- Procedure for Determining Standard.
- Meaning of Variance.
- Meaning of Variance Analysis.

3RD Week FEB.

- **Chapter 3:- Standard Costing and Various Analysis.**
- Classification of Variance.
- Introduction about Material Variance.
- Material Cost Variance.
- Material Price Variance.
- Material Quantity Variance.
- Assignments & Class Test

4TH Weeks FEB.

- **Chapter 3:- Standard Costing and Variance Analysis.**
- Material Sub-usage Variance.
- Material Yield Variance.
- Meaning of Labor Variance.
- Labor Cost Variance.
- Labor rate Variance.

1ST Weeks MARCH.

- **Chapter 3:- Standard Costing and Variance Analysis.**
- Idle Time Variance.
- Labor Efficiency Variance.
- Labor Mix Variance.
- Wages Revision Variance.
- Labor Yield Variance.
- Meaning of Overhead Variance.
- Types of Overhead Variance.

2ND Weeks MARCH.

- **Chapter 3:- Standard Costing and Variance Analysis.**
- **Chapter 4:- Marginal Costing and Break Even Point.**

- Performance Measurement. Revision of Chapter 03, 04, 05

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