

Paper: Management Accounting

Class: B.Com IIIrd Year (odd)

Course Code: BCOM 501

Session: 2025-26

Sr.No.	Months	Weeks	Topics
1.	July	Last Week	Introduction: Management Accounting: Meaning, Scope, Importance and Techniques.
2.	Aug	1 st Week	Scope, Importance and Techniques.
		2 nd Week	Distinction between Financial Accounting and Management Accounting,
		3 rd Week	Distinction between Cost Accounting and Management Accounting.
		Last Week	Revision and Test
3.	Sept	1 st Week	Budgeting and Budgetary Control: Concept of Budgeting
		2 nd Week	Budgetary Control, Objectives and Advantages of Budgetary Control,
		3 rd Week	Marginal Costing: Meaning, Nature, Uses and Limitations
		Last Week	Revision and Test
4	Oct	1 st Week	Break-Even Analysis, P/V Ratio, Margin of Safety, Angle of Incidence, Decision involving Alternative Choices
		2 nd Week	Financial Analysis: Meaning and Importance
		Last Week	Revision and Test
5.	NOV	1 st Week	Ratio Analysis: Meaning, Importance, Limitations and calculations of ratios.
		2 nd Week	Cash Flow Statement: Meaning, Uses and Preparation
		3 rd Week	Revision and Test
		Last Week	

Lesson Plan**Name of Teacher:** Dr. Kamalpreet Kaur**Class:** B.Com Ist Year (odd)**Course Code:** C24BCM101T**Paper Fundamentals of Management****Session:** 2025-26

Sr.No.	Months	Weeks	Topics
1.	July	Last Week	Introduction to Management: meaning, nature and importance of management
2.	Aug	1 st Week	Manager vs entrepreneur, managerial roles and skills,
		2 nd Week	Social responsibility of managers, challenges before modern managers;
		3 rd Week	Approaches to Management;
		Last Week	Principles of Management. Revision and Test
3.	Sept	1 st Week	Planning: meaning, nature and scope of planning, planning process, types of plans,
		2 nd Week	Management by objectives; Decision Making: steps and techniques of decision making;
		3 rd Week	Organizing: nature, principles of organization, organizational structures and departmentation,
		Last Week	Authority and responsibility span of control, centralization and decentralization, delegation of authority. Revision and Test
4.	Oct	1 st Week	Staffing: meaning, importance and scope;
		2 nd Week	Directing: components, principles; Communication: process and barriers,
		Last Week	Principles of business communication; Leadership: concept and importance; Motivation: nature and importance Revision and Test
5.	NOV	1 st Week	Coordination: meaning, importance and principles;
		2 nd Week	Controlling: nature and objectives, types of control, steps in control process,
		3 rd Week	characteristics of effective control, and techniques of controlling.
		Last Week	Revision and Test



Lesson Plan

Name of Teacher: Dr. Kamalpreet Kaur

Class: B.Com IInd Year (odd)
Course Code: C24BCM302T

Paper: Corporate Accounting

Session: 2025-26

Sr.No.	Months	Weeks	Topics
4.	July	Last Week	Introduction: Issue of shares, Bonus shares, Sweat equity shares; Right shares; Buy back of shares;
5.	Aug	1 st Week	Dividend on shares; Issue and Redemption of preference shares,
		2 nd Week	Book building: Concept & Process,
		3 rd Week	Issue and Redemption of Debentures,
		Last Week	Forfeiture and Re-issue of Forfeited Shares. Final Accounts of Companies. Revision and Test
6.	Sept	1 st Week	Valuation of Goodwill and Valuation of Shares: Concepts and
		2 nd Week	Methods of Valuation.
		3 rd Week	Concept and accounting treatment of banking companies and
		Last Week	insurance companies. Revision and Test
4	Oct	1 st Week	Accounts of Holding Companies: Preparation of Consolidated
		2 nd Week	Balance Sheet with One Subsidiary Company,
		Last Week	Relevant Provisions of Accounting Standard 21. Liquidation of companies: Concept, types, process and accounting treatment Revision and Test
5.	NOV	1 st Week	Amalgamation of Companies: Concept and Accounting Treatment
		2 nd Week	as per Accounting Standard 14 (excluding Intercompany
		3 rd Week	Holdings). Internal Reconstruction: Concept and Accounting Treatment.
		Last Week	Revision and Test

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Lesson Plan

Name of Teacher: Dr. Kamalpreet Kaur

Class: B.Com IInd Year (odd)

Course code: C24BCM301T

Paper:: BUSINESS STATISTICS-I

Session: 2025-26

Sr.No.	Months	Weeks	Topics
1.	July	Last week	Introduction of statistics: Development, Definition, Scope and Limitations
1.	Aug	1 st Week 2 nd Week 3 rd Week Last Week	Collection of data-methods, methods of collecting primary data classification –Functions, Rules and bases of classification, Frequency distribution and its types Tabulation-meaning, types, parts and requisites of good table Revision and Test
3.	Sept	1 st Week 2 nd Week 3 rd Week Last Week	Measures of central tendency; Mean, Median, Mode Measures of dispersion in detail: Absolute and relative measures of dispersion-Range Quartile deviation, Mean deviation, Standard Deviation, Variance. Revision and Test
4.	Oct	1 st Week 2 nd Week Last Week	Measures of Skewness - Karl Pearson's, Bowley's and Kelly's coefficient of skewness, coefficient of skewness based on moments Correlation -Types, methods-Scatter diagram method, Karl Pearson's coefficient of correlation, Standard error of estimate, Co-efficient of determination. Revision and Test.
5.	NOV	1 st Week 2 nd Week 3 rd Week Last Week	Regression –Linear and non linear. Lines of regression coefficients of regression, correlation vs. regression analysis Index numbers: meaning and types, methods for measuring indices, adequacy of indices. Time series analysis: components of a time series and their measurements and uses. Revision and Test