

### Lesson Plan

Name of the Assistant/ Associate Professor..... Mrs. Jyoti  
Class and Section: B. Com 6th Sem..... Session..... 2023-24  
Subject: Cost Accounting - II (302)


Month	Topic
Jan 2024	Budgetary Control : Meaning of budget and Budgetary Control, Budgetary control as a mgt tool, Limitation of budgetary control, forecasts and Budgets, Installation of Budgetary Control system, Classification of Budgets, Fixed and Flexible Budgeting
Feb 2024	Performance Budgeting, Zero based budgeting and responsibility accounting. Marginal Costing, Profit planning, Absorption Costing, Marginal cost, Cost volume profit analysis, BEP analysis, Key Factor, BE chart, Angle of Incidence
March 2024	Concept of decision - Making and steps involved, Determination of sales mix, Make or buy decisions Standard Costing: Meaning, Limitation, Standard Cost, Cost Variances
April 2024	Direct Material, Direct Labour and Overhead variance Contract Costing, Meaning, Main features, Preparation of Contract account, Escalation Clause, Contract Near Completion, Cost plus Contract. Job & Batch Costing, Procedure, type, advantage & Limitations

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Signature of the Teacher

### Lesson Plan

Name of the Assistant/ Associate Professor..... Mrs. Jyoti  
Class and Section:..... B. Com 2nd sem..... Session..... 2023-24  
Subject:..... Business Environment & Indian Economy.....

Month	Topic
Jan 2024	Business Environment - Concept, Components and importance, Analysis and importance of Business environment : SWOT Analysis
Feb 2024	Problems of Growth, Unemployment - Type & Causes - Regional Imbalance, Inflation Type of Inflation, Causes and Remedies, Parallel economy, Industrial Sickness
March 2024	Role of Govt. in Indian economy, Monetary & fiscal Policy, Industrial Policy - 1991, Devaluation Planning Commission, NITI Aayog & functions.
April 2024	Economic Trends, National Income, Methods & difficulties in measuring National Income, Causes of Low income, Saving & Investment Balance of Trade & Payment - Concept, Causes and measures

  
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### Lesson Plan

Name of the Assistant/ Associate Professor..... Mrs: Jyoti  
Class and Section:..... B: Com. 6<sup>th</sup>..... Session..... 2023-24  
Subject:..... Entrepreneurship Development (BBL-302).....

Month	Topic
Jan 2024	Entrepreneurship Concept, Knowledge and skills requirement, Characteristics of successful Entrepreneurs Role of entrepreneurship in economic development, Entrepreneurship process, factors impacting Emergence of entrepreneurship,
Feb 2024	Changing role of entrepreneurs, Source of finance, debt or equity financing, Commercial banks, Venture Capital, financial institutions supporting entrepreneurs, Starting the venture generating business idea, source of new ideas, Methods of generating ideas
March 2024	Creating Problem solving, Opportunity recognition, Environment scanning, Competition and industry analysis, Feasibility study, Market feasibility, technical feasibility, financial feasibility, drawing business plan, preparing project report, presenting business plan to investors.
April 2024	Functional plans, Marketing plan, Marketing research for the new venture, steps in preparing marketing plan, Contingency planning, organisational plan - form of ownership, designing organization structure, Job design, Manpower planning, financial plan - Cash Budget working Capital, Performance of Cash flow, B/S, B.E. Analysis

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### Lesson Plan

Name of the Assistant/ Associate Professor..... Mrs. Jyoti  
Class and Section: B.Com 4th..... Session..... 2023-24  
Subject: Corporate Law - II (BCP-208)

Month	Topic
Jan 2024	Meeting of Company, Essentials of valid Meeting, Meetings of shareholders, Statutory Meeting, Annual general Meeting, Extra-ordinary general Meeting, Meeting of board of directors, Proxy, Voting, Notice, Agenda, Minutes of Meetings.
Feb 2024	Directors - Duties, Powers, Liabilities, Appointment and removal of Directors, winding up - meaning, winding up by the Tribunal - Petition for winding up, Voluntary winding up.
March 2024	Powers and Duties of Company Liquidator, Consequences of winding up, Share Capital - meaning and forms of share Capital, Alteration of Share Capital, Reduction of Share Capital, further issue of share Capital.
April 2024	Rights of Pre-emption of shares, Shareholders and members, Difference between Shareholders and members, Modes of acquiring membership, Termination of membership, right and liabilities of members, Depository system, Meaning & importance, Share, Type of Shares, Allotment of Shares, Transfer & Termination of Shares, Paperless Trading, Demat account, Need for educating investors.

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