

Lesson Plan

Name of the Faculty: Mrs. Jyoti
 Class and Section: B. Com 5th Sem Month/Session: 2025-26
 Subject: Cost Accounting (BCP-303)

Week	Topic
July August 2025	Cost Concepts, meaning of Cost, Costing and Cost Accounting, element and type of cost and Costing, Cost Centres & profit Centres, Role and responsibilities of cost accountant.
Sep 2025	Cost Accounting features, scope of cost accounting, methods objectives, importance and limitation. Difference & Similarities of Cost accounting system with financial accounting Material Control: meaning and objectives of material Control, Material purchase procedure methods of valuing material issues, wastage of material - main types Labour Cost control: Importance, methods of time keeping and recording: Treatment and Control of Labour Turnover, Idle time, overtime, Systems of Wage Payment - Time wage system piece wage system, Incentive wage plan
3 Oct. 2025	Individual & Group incentive wage plan, overheads: meaning and Types: Allocation, Apportionment and Absorption of overheads. Reconciliation of cost and financial accounts meaning. objective and Procedure. Unit and output Costing: Meaning and objective: Cost sheet meaning, Performance, preparation of cost sheet.
Nov. 2025 4	determination of tender price and accounting procedure Process Costing: Meaning, uses, preparation of Process account, Treatment of normal wastage, Abnormal wastage, Abnormal effectiveness, treatment of opening & closing stock, Joint Product and By Product, main method of absorptionment of Joint Cost, Inter process profits

Signature of the Faculty

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Lesson Plan

Name of the Faculty Mrs. Jyoti
Class and Section: B. Com 5th Month/Session 2025-26
Subject: Secretarial Practices (BCP-307)

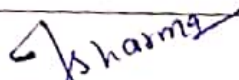
Week Topic

July, Secretary : meaning, definition, function, duties
responsibilities, powers, appointment procedure,
1st Aug. qualification and disqualification : position
2025 and removal of secretary

Sept. Promotion of Company and Secretary : Duties
2 of secretary regarding formation of A/A and
2025 A/A and their alteration, Duties of Secretary
regarding Issue of share Certificate, Share warrant,
and share stock, Call in arrears.

Oct. Forfeiture and re-issue of shares, transfer & transmi-
3 sion
2025 of shares, Company meeting & Secretary : Duties of
Secretary regarding Meetings, requisites of a
valid meeting, secretarial duties regarding meetings
of Shareholders

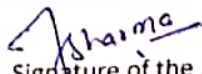
Nov. Meeting of Board of directors, Company
4 2025 secretary and motion and Resolution,
voting and Proxy.


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Lesson Plan

Name of the Faculty Mrs. Jyoti
 Class and Section: B. Com 3rd Sem Month Session - 2025-26
 Subject: Waste Management Techniques (B-SEC-308)

Week	Topic
July Ee 1 Aug 2025	Waste classification, generation and characteristics, Definition, overview of solid waste management, Types of solid waste, sources and quality of waste, Causes of solid waste generation, associated risk of solid wastes, hierarchy of waste management options.
Sep. 2025 2	Key components of solid waste management, generation, storage, collection, transportation Bio medical waste, Definition, categories and Management, E-waste, sources and management Disposal of solid waste
Oct 3 2025	Recycling and resource recovery, methods of handling and processing of solid waste, separation, screening, size reduction, classification, Cusbing Compaction and land filling. Site selection Criteria, landfill layout,
Nov. 4 2025	Occurrence of gases, Composition of different Phases of gases formation. Role of Bio-technology in waste minimization, Composition of aerobic Vermicomposting, biomass for energy, to study sources, Cases of landfill management, visit to Composting Plant


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Lesson Plan

Name of the Faculty Mrs. Tyoti
 Class and Section: ~~Indian Bank~~ B.com Month / Session - 2025-26
 Subject: Indian Banking 3rd Sem. Institutions

Week	Topic
July	Introduction to Indian Banking - Meaning and definition of banking, Evolution of banking in india, Features and functions of banks, structure and genesis of banking in india, Banking Regulation Act 1949
Aug 2025	
Sep 2025 2	Private and Public sector banks : Commercial Banks : meaning and functions, Credit Creation, Process and limitation, Reserve Bank of India - Traditional and development function
Oct. 2025 3	Development Banks : Concept, objectives and functions of development banks, operational and promotional activities of development banks, Types of development banks - GFCI, ICICI, IDBI, IRBI, SIBSI - NABARD
Nov. 2025 4	Recent Trends in Indian Banking, Internet Banking, Mobile banking, ATM, IMPS, RTGS, NEFT, UPI, Digital Wallets, Green banking : Relationship banking, Cybersecurity in banking - Treats and Preventive measures

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Lesson Plan

Name of the Faculty Mrs. Jyoti
Class and Section: M.Com Ist Semester Month/Session 2025-26
Subject: Indian Business Environment (M-MCom-2025)

Week Topic

July	Indian Business Environment : Concept and Nature, Definition and Scope of Business environment, Importance of
1 Aug 2025	studying the business environment, components of the business environment, Internal and external, Environment Scanning, Economic planning in india - objectives Strategies and problems of economic Planning
Sep. 2 2025	Niti Aayog, Economic systems, Capitalism, Socialism, and mixed economy, Economic Policies, Fiscal Policies, monetary policies, Industrial Policy, Industrial Licensing Policy, Foreign trade Policy.
Oct. 2025 3	Political Environment Role of Govt., Impact of Political stability & instability on business, govt and business relations Legal environment, overview of key business laws in india Social environment
Nov. 2025 4	Corporate Social responsibility and business ethics, emerging trends in Consumer behaviour. Cultural Environment : Cultural diversity in india and its impact on business, Business practices in india, Tradition v/s modernity Cross-Cultural Communication in business

Signature of the Faculty

Jyoti