

Govt. College Balsamand (Hisar)

Lesson Plan 2023-24 (Odd Sem)

Name of Assist.Prof.- Dr. Pramila Devi

Dept. Commerce

Class- B.Com 3rd Yr

Subject- Management Accounting

Week	Topic
1 st week 24-29 July	Meaning, scope, importance and techniques of Management Accounting.
2 nd week 31 July-5 Aug.	Distinction between financial accounting and Management accounting, Cost accounting and management accounting.
3 rd week 7- 12 Aug.	
4 th week 14-19 Aug.	Budgeting & Budgetary control-Concept and objective
5 th week 21-26 Aug.	Advantages of budgetary control, types of budgets
6 th week 28 Aug-2 Sept.	Budget preparation
7 th week 4-9 Sept.	Essential of a budgetary control system
8 th week 11-16 Sept.	Performance Budgeting and Zero-base budgeting
9 th week 18-23 Sept.	Marginal costing-Meaning, nature, uses and limitation
10 th week 25 -30 Sept.	Break-even analysis
11 th week 2-7 oct.	Calculation of P/V ratio, margin of safety
12 th week 9-14 oct.	Angle of Incidence and practical problem
13 th week 16-21 oct.	Decision involving alternative choices
14 th week 23-28 oct.	Financial analysis- meaning and importance,
15 th week 30 Oct.-4 Nov.	Ratio analysis
16 th week 6-10 Nov.	Cash flow statement
17 th week 13-16 Nov.	Diwali Break
18 th , 19 th week 17-24 Nov.	Revision

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Name of Assist. Prof.- Dr. Pramila Devi

Dept. Commerce

Class- B.Com 3rd Yr

Subject- Financial Mgt.

Week	Topic
1 st week 24-29 July	Financial Mgt.- Goals, functions and decisions
2 nd week 31 July-5 Aug.	Time preference and time value of money
3 rd week 7-12 Aug.	Financial Goal
4 th week 14-19 Aug.	Agency problem-Managers vs. shareholder's goals
5 th week 21-26 Aug.	Capital budgeting-Introduction, nature and types of investment decision
6 th week 28 Aug-2 Sept.	Methods-Pay back period method
7 th week 4-9 Sept.	Methods-NPV and PI
8 th week 11-16 Sept.	Methods-IRR
9 th week 18-23 Sept.	Leverage measurement
10 th week 25 -30 Sept.	Working capital management-introduction and Cash management
11 th week 2-7 oct.	Receivables management, Inventory management
12 th week 9-14 oct.	Cost of capital
13 th week 16-21 oct.	Topic continue
14 th week 23-28 oct.	Capital structure
15 th week 30 Oct. -4 Nov.	Topic Continue
16 th week 6-10 Nov.	Dividend Policies
17 th week 13-16 Nov.	Diwali Break
18 th , 19 th week 17-24 Nov.	Topic continue

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Class- B.Com 3rd Yr

Subject- Business Ethics

Week	Topic
1 st week 24-29 July	Business ethics-meaning, nature and significance
2 nd week 31 July-5 Aug.	Ethical Principles in Business and management
3 rd week 7-12 Aug.	Theories of business Ethics
4 th week 14-19 Aug.	Ethical issues in business
5 th week 21-26 Aug.	Ethics in finance
6 th week 28 Aug-2 Sept.	Ethics in HRM
7 th week 4-9 Sept.	Ethics in Marketing
8 th week 11-16 Sept.	Ethics in production and operation management
9 th week 18-23 Sept.	Ethics in global business and IT
10 th week 25-30 Sept.	Ethical decision making-ethical dilemmas in organization
11 th week 2-7 oct.	Whistle blowing
12 th week 9-14 oct.	social responsibility of business and corporate governance
13 th week 16-21 oct.	Corporate social responsibility under companies act-2013 :
14 th week 23-28 oct.	Intellectual property rights-Patents
15 th week 30 Oct.-4 Nov.	Copy-rights
16 th week 6-10 Nov.	Trade marks
17 th week 13-16 Nov.	Diwali Break
18 th , 19 th week 17-24 Nov.	Ethical value system

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Class- B.Com 3rdYr

Subject- Human Resource Management

Week	Topic
1 st week 24-29 July	HRM-Meaning, concept, importance and evolution
2 nd week 31 July-5 Aug.	Functions, role and responsibilities of HR manager
3 rd week 7-12 Aug.	Emerging challenges of HRM
4 th week 14-19 Aug.	Human Resource Planning
5 th week 21-26 Aug.	Job analysis
6 th week 28 Aug-2 Sept.	Recruitment and selection
7 th week 4-9 Sept.	Human resource retention strategies
8 th week 11-16 Sept.	HR outsourcing
9 th week 18-23 Sept.	Human resource-training & development
10 th week 25 -30 Sept.	Potential and performance appraisal
11 th week 2-7 oct.	Career Planning and development
12 th week 9-14 oct.	Compensation management for HR-concept of wages and salaries
13 th week 16-21 oct.	Topic continue
14 th week 23-28 oct.	Types of wage rate systems
15 th week 30 Oct.-4 Nov.	Group incentive plan
16 th week 6-10 Nov.	Employee health, safety and welfare
17 th week 13-16 Nov.	Diwali Break
18 th , 19 th week 17-24 Nov.	Topic continue