

LESSON PLAN (Jan to June 2023)

Name of Teacher – Dr. Jyoti Ladwal

Subject: - Financial Accounting-II

Paper – BC-201, Financial Accounting-II

Class – B.Com. I (2nd Semester)

Session: - 2022-2023 (Even Sem.)

Weeks With Months	Contents
Jan 31- Feb 4	Partnership account: characteristics of partnership, partnership deed;
Feb 6- 11	Final accounts;
Feb 13-18	Adjustment after closing the accounts;
Feb 20-25	Fixed and fluctuating capital accounts; goodwill; joint life policy;
Feb 27- March 4	Change in profit sharing ratio.
March 6- 11	Reconstitution of partnership firm:
March 13-18	Admission of a partner:
March 20-25	Retirement; death of a partner;
March 27-April 1	Dissolution of partnership: modes & accounting treatment.
April 3-8	Branch Accounts: dependent branch,
April 10-15	Debtor's system, stock and debtor system;
April 17-22	Final accounts; wholesale branch.
April 24-29	Hire purchase and installment purchase system: concept
May 1-6	Legal provisions regarding hire-purchase contract;
May 8-13	Accounting records for goods of substantial sale value.
May 15-19	Test and Assignments



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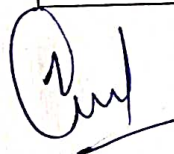
Subject: - Fundamentals of Marketing

Paper – BC-203, Fundamentals of Marketing

Class – B.Com. I (2nd Semester)

Session: - 2022-2023 (Even Sem.)

Weeks With Months	Contents
Jan 31- Feb 4	Introduction: meaning, concepts, Principles of marketing;
Feb 6- 11	Marketing management; Marketing mix.
Feb 13-18	Analysis of marketing environment: internal environment, external environment:
Feb 20-25	Demographic, socio-cultural, political, economic, natural, technological, and legal.
Feb 27- March 4	Market Segmentation: concept & bases of market segmentation;
March 6- 11	Understanding consumer behavior.
March 13-18	Product: meaning, classification,
March 20-25	Product mix and product line decisions;
March 27-April 1	Product life cycle; new product development process;
April 3-8	branding; packaging; labelling
April 10-15	Pricing: pricing objectives; factors influencing pricing;
April 17-22	Pricing strategies.
April 24-29	Promotion: element of promotion mix.
May 1-6	Distribution channel: meaning, types,
May 8-13	Role and factors affecting choice of distribution channel.
May 15-19	Test and Assignments



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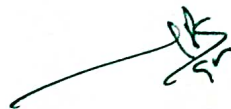
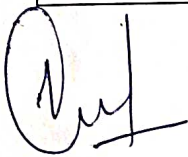
Subject: - Corporate Accounting

Paper – BC-401, Corporate Accounting-II

Class – B.Com. II (4th Semester)

Session: - 2022-2023 (Even Sem.)

Weeks With Months	Contents
Jan 31- Feb 4	Valuation of goodwill: concepts and calculation
Feb 6- 11	Valuation of goodwill: concepts and calculation
Feb 13-18	Valuation of shares: concepts and calculation
Feb 20-25	Valuation of shares: concepts and calculation
Feb 27- March 4	Accounts of holding companies
March 6- 11	Preparation of consolidated balance sheet with one subsidiary company,
March 13-18	Relevant provisions of Accounting Standard 21.
March 20-25	Liquidation of companies
March 27-April 1	Liquidation of companies
April 3-8	Accounts of banking organizations.
April 10-15	Accounts of banking organizations.
April 17-22	Accounts of banking organizations.
April 24-29	Accounts of insurance companies
May 1-6	Accounts of insurance companies
May 8-13	Revision
May 15-19	Test and Assignments



LESSON PLAN (Jan to June 2023)

Name of Teacher – Dr. Jyoti Ladwal
Paper – BC-601, Management Accounting
Class – B.Com. III (6th Semester)

Subject: - Management Accounting

Session: - 2022-2023 (Even Sem.)

Weeks With Months	Contents
Jan 31- Feb 4	Management accounting: concept, scope,
Feb 6- 11	Techniques and significance, comparison between financial accounting, cost accounting and management accounting.
Feb 13-18	Management reporting: need and type of reports.
Feb 20-25	Management information system.
Feb 27- March 4	Analysis of financial statements: comparative statements, common size statements,
March 6- 11	Ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.
March 13-18	Cash flow: need and method of preparing statements.
March 20-25	Cash flow: need and method of preparing statements.
March 27-April 1	Funds flow statements: need and method of preparing statements.
April 3-8	Funds flow statements: need and method of preparing statements.
April 10-15	Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis,
April 17-22	Contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.
April 24-29	Budgeting and budgetary control: need, methods
May 1-6	Types of budgets, essentials of budgetary control system.
May 8-13	Revision
July 18-19	Test and Assignments

