**Lesson Plan**

**Session 2023-2024**

**Subject Commerce Semester I**

**Name of the Course Fi**nancial Accounting

**Name of Assistant Professor: - Mrs soniya**

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| Month | Topics |
| 24July ,2023  August, 2023    Sept ,2023  October,2023  Nov,2023  1,Dec to 15 Dec,2023 | Introduction of syllabus, Financial accounting: Concept, objectives & scope; Accounting as an information system  Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance. Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves.  Final Accounts: Trading &Profit and loss account and balance sheet with adjustments. Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.  Branch accounts: dependent branch, debtor’s system, stock and debtor system; Wholesale branch, Final accounts;    Hire purchase and installment payment system: basic concepts, difference and accounting treatment.  Revision of the syllabus |

**Lesson Plan**

**Session 2023-2024**

**Subject Commerce Semester I**

**Name of the Course MDC Principles and Practice of Management**

**Name of Assistant Professor: - Mrs soniya**

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| Month | Topics |
| 24 july,2023 | Introduction to Management: characteristics and significance, process and functions of management. |
| August ,2023 | Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts. |
| Sept, 2023 | Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization. |
| October, 2023 | Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization. |
| Nov,2023 | Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques. Motivation: Objectives and significance. |
| 1,Dec to 15 Dec,2023 | Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership |

**Lesson Plan**

**Session 2023-2024**

**Subject Commerce Semester 3rd**

**Name of the Subject Company law**

**Name of Assistant Professor: - Mrs soniya**

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| Month | Topics |
| 24 july,2023 | Company: meaning, characteristics & types of companies |
| August ,2023 | Conversion Private into public company & vice versa. Promotion and incorporation of companies; promotors: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure |
| Sept, 2023 | Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses. Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice. |
| October, 2023 | Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements. Share Capital: types, issue and allotment of shares and debentures. |
| Nov,2023 | Share certificate and share warrant, reduction of share capital; buy-back of shares.Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures. |
| 1,Dec to 15 Dec,2023 | Revision |

**Lesson Plan**

**Session 2023-2024**

**Subject Commerce Semester 3rd**

**Name of the Subject:- Indian financial system**

**Name of Assistant Professor: - Mrs soniya**

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| Month | Topics |
| 24july,2023 | Introduction: nature and role of financial system; |
| August 2023 | Financial system and economic development; An overview of Indian financial system. Components of financial system: Financial markets and financial instruments: money and capital markets:. |
| Sept, 2023 | Money market: meaning, constituents instruments and functions, recent developments in Indian money market Capital market: primary and secondary market; Depository system, recent developments in Indian capital market; SEBI: its formation, role and recent developments. |
| October, 2023 | The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market. Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control. |
| Nov,2023 | Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; Development banks: concept, objectives and functions; recent developments in development banking. |
| 1,Dec to 15 Dec,2023 | Payment Banks, E-banking, |

**Lesson Plan**

**Session 2023-2024**

**Subject Commerce Semester 5th**

**Name of the subject: -** **FINANCIAL MANAGEMENT**

**Name of Assistant Professor: - Mrs soniya**

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| Month | Topics |
| 24july,2023 | Financial management: nature, scope, objectives and significance of financial management |
| August, 2023 | Recent developments in financial management. Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, overcapitalization and under-capitalization; |
| Sept, 2023 | Financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital. |
| October, 2023 | Capital structure decisions: meaning and determinants of capital structure; theories of capital structure management of cash. |
| Nov,2023 | Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting |
| 1,Dec to 15 Dec,2023 | Working capital management: need, types & determinants, forecasting of working capital requirement. |

**Lesson Plan**

**Session 2023-2024**

**Subject Commerce Semester 5th**

**Name of the subject: - Supply chain management**

**Name of Assistant Professor: - Mrs soniya**

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| Month | Topics |
| 24july,2023 | Supply chain management (SCM): concept, scope and importance |
| August, 2023 | approaches to SCM; role of SCM in a firm and economy; SCM and marketing mix; SCM as coordination function; integrated SCM: total cost concept |
| Sept, 2023 | Strategic SCM: SCM strategy, implementation and management; interrelationship of SCM and marketing. Elements of SCM; |
| October, 2023 | Warehousing: types, site selection and management; customer service-strategy and practices; distribution channel design. |
| Nov,2023 | Information system in SCM; ERP and SCM; recent developments in SCM - third/fourth party logistics. |
| 1,Dec to 15 Dec,2023 | transportation: considerations in selecting the right mode; multimodal transportation; |

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