

Lesson Plan(july-dec.)2024-25

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Commerce

Subject/month	B.Com And B.Com Cav (1st Sem) B.Mgt	B.Com And B.Com Cav (3rd Sem) Corp. A/C	B.Com And B.Com Cav (5th Sem) GST	B.Com And B.Com Cav (5th Sem) F.M
July	Introduction to Management: characteristics and significance, process and functions of management;	Issue of shares: Concept, types, process and procedure (including insider trading);	GST: meaning, taxable person,	Financial management: nature, scope, objectives and significance of financial management;
August	Management: 15 as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science	Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares.	registration: procedure and documents required. Levy and collection of GST Time and place of supply of goods and services, value of taxable supply	Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, overcapitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term
Sept.	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.	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.	Computation of input tax credit and transfer of input tax credit Tax invoice credit and debit note. Assignment-1	Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital. Assignment-1
October	Staffing: Importance, scope and modes of staffing; Delegation:	Amalgamation of companies: Concept and accounting	Various returns to be filed under GST.	Capital structure decisions: meaning and determinants of capital

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	Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	treatment as per accounting standard 14 (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	Test-1 Assignment-2	structure; theories of capital structure. Test-1 Assignment-2
Nov.	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	Payment of tax including TDS, Interest Provisions on delayed payment. Test-2 Offences and penalties.	Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting. Test-2 Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.
Dec.				