

Department Of Commerce(Lesson Plan)

Name of the Assistant Professor: Dr.Ritu Rani
Lesson Plan(Business Management) BCOM III
Session (2025-26) Odd Semester

DATE	TOPIC
15/07/25 to 17/07/25	Cost Accounting : Meaning, Features, Scope
17/07/25 to 19/07/25	Techniques, Methods, Objectives, Importance and Limitations.
21/07/25 to 26/07/25	, Costing; cost accountancy; cost centres and profit centres,
28/07/25 to 02/08/25	Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.
04/08/25 to 09/08/25	Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types
11/08/25 to 16/08/25	Material Control: Meaning and objectives of material control
18/08/25 to 23/08/25	material purchase procedure and Test
25/08/25 to30/08/25	fixation of inventory levels- reorder level, OQ analysis
25/08/25 to30/08/25	Minimum level, Maximum level, Danger level. E
1st Sep to 6 th Sep	. Methods of Valuing Material Issues. Wastage of material– main types.
1st Sep to 6 th Sep	. Methods of Valuing Material Issues. Wastage of material– main types.
08th Sep to 13 th Sep	Labour Cost Control : Importance, methods of time keeping and Time Booking;
15th Sep to 20 th Sep	Treatment and control of Labour Turnover, Idle Time,
22th Sep to 27 th Sep	Overtime, Systems of Wage Payment-Time Wage System,
29th Sep to 04 oct	Piece Wage System. Incentive Wage plans– Individual plans and group plans.
06/10/25 to 13/10/25	Overheads : Meaning and Types
23/10/25 to 25/10/25	. Collection, Classification; Allocation
25/10/25 to 31/10/25	, Apportionment and Absorption of Overheads– Main methods
03/11/25 to 06/11/25	Unit and output costing : meaning and objectives,, And Test
06/11/25 to 08/11/25	cost sheet– meaning, Performa, types preparation of cost sheet
01/11/25 to 09/11/25	determination of tender price
01/11/25 to 09/11/25	production account– types.
10/11/25 to 15/11/25	Reconciliation of cost and financial accounts : Meaning. Objectives and procedure
16/11/25 to 18/11/25	Revision

Lesson Plan(Business Statistics) BCOM 1
Name of the Assistant Professor: Dr.Ritu Rani
Session (2025-26)

DATE	TOPIC
15/07/25 to 17/07/25	Introduction of Statistics: Origin, Development
15/07/25 to 17/07/25	Definition, Scope, Uses and Limitations. Statistical Data:
21/07/25 to 26/07/25	Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement
28/07/25 to 02/08/25	Collection, Classification and Tabulation of Primary and Secondary data, Assignment
04/08/25 to 09/08/25	Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives
11/08/25 to 16/08/25	, Stem and Leaf displays box plots
18/08/25 to 23/08/25	Central Tendency and Partition values; Concept and Measures of Central tendency,
25/08/25 to 30/08/25	Quartiles, Deciles, Percentiles. And Test
25/08/25 to 30/08/25	Quartiles, Deciles, Percentiles.
1st Sep to 6 th Sep	presentations and problems of Dispersion: Concept and Its absolute as well as relative measures
1st Sep to 6 th Sep	Practical Questions and Doubts
08th Sep to 13 th Sep	Moments, Skewness
15th Sep to 20 th Sep	Kurtosis
22th Sep to 27 th Sep	Moments about any point and about mean and the relationship between them
29th Sep to 04 oct	Sheppard's Corrections for Moments. Test
06/10/25 to 13/10/25	Concept of symmetrical distribution and skewness, and Assignment
23/10/25 to 25/10/25	Measures and Co- efficient of skewness,
25/10/25 to 31/10/25	Concept of Kurtosis and its measures
03/11/25 to 06/11/25	Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation
06/11/25 to 08/11/25	Index Numer
01/11/25 to 09/11/25	Probability
01/11/25 to 09/11/25	Problablity Theorem, Numerical
10/11/25 to 15/11/25	Presentations
16/11/25 to 18/11/25	Revision Test

Name of the Assistant Professor: Dr.Ritu Rani

Lesson Plan(Taxation-I) BCOM III

Session (2025-26)

DATE	TOPIC
15/07/25 to 17/07/25	Income Tax: An introduction
17/07/25 to 19/07/25	Income Tax: Important Definitions
21/07/25 to 26/07/25	Agriculture Income
28/07/25 to 02/08/25	Residential status ,Assignment
04/08/25 to 09/08/25	Incidence of Tax Liability and Presentations
11/08/25 to 16/08/25	Exempted incomes
18/08/25 to 23/08/25	Income from Salaries
25/08/25 to 30/08/25	Practical questions (income from Salaries) and Test
25/08/25 to 30/08/25	Income from Salaries (including retirement benefits)
1st Sep to 6 th Sep	Income from House property
1st Sep to 6 th Sep	Practical questions (Income from House property)
08th Sep to 13 th Sep	Profits and Gains from Business or Profession
15th Sep to 20 th Sep	Profits and Gains from Business or Profession
22th Sep to 27 th Sep	Profits and Gains from Business or Profession,Assignment
29th Sep to 04 oct	Problems of practical questions of Profits and Gains from Business or Profession
06/10/25 to 13/10/25	Depreciation;
23/10/25 to 25/10/25	Income from Capital Gains, Assignment
25/10/25 to 31/10/25	Income from Capital Gains
03/11/25 to 06/11/25	Income from other sources,
06/11/25 to 08/11/25	Clubbing of incomes & aggregation of incomes and Test
01/11/25 to 09/11/25	Clubbing of incomes & aggregation of incomes
01/11/25 to 09/11/25	Set off and carry forward of losses,Deductions to be made in computing total income
10/11/25 to 15/11/25	Problem and Doubts clearing
16/11/25 to 18/11/25	Revision/Test

Name of the Assistant Professor: Dr.Ritu Rani
Lesson Plan(Entrepreneurship and Small Scale Business)
(B COM III)Session (2025-26)

DATE	TOPIC
15/07/25 to 17/07/25	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management.
17/07/25 to 19/07/25	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy
21/07/25 to 26/07/25	Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship.
28/07/25 to 02/08/25	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards.
04/08/25 to 09/08/25	Entrepreneurship Development Institute of India's Inventory of Entrepreneurial Competencies and National Institute of Entrepreneurship and Small Business Development's training
11/08/25 to 16/08/25	Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, / Test
18/08/25 to 23/08/25	Opportunities in network-marketing, franchising, business process outsourcing in the early 21st century.
25/08/25 to 30/08/25	The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies
25/08/25 to 30/08/25	Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs
1st Sep to 6 th Sep	Development of a structured instrument (questionnaire) for conducting survey of the various aspects of entrepreneurs/enterprise.
1st Sep to 6 th Sep	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control
08th Sep to 13 th Sep	Basic awareness of the issues impinging on quality, productivity and environment. Assignment/ Test
15th Sep to 20 th Sep	Managing business growth.
22th Sep to 27 th Sep	The pros and cons of alternative growth options: internal expansion, acquisitions & mergers,
29th Sep to 04 oct	The pros and cons of alternative growth options: integration & diversification. Crises in business growth
06/10/25 to 13/10/25	Issues in small business marketing. Assignment
23/10/25 to 25/10/25	The concept and application of product life cycle (plc), advertising & publicity,
25/10/25 to 31/10/25	sales & distribution management.

03/11/25 to 06/11/25	The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.
06/11/25 to 08/11/25	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation Assignment
01/11/25 to 09/11/25	Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives.
01/11/25 to 09/11/25	National, state level and grass-root level financial and nonfinancial institutions in support of small business development. Assignment
10/11/25 to 15/11/25	Top entrepreneurs case study ,Assignment
16/11/25 to 18/11/25	Failure of entrepreneurs ,Assignment

(Dr.Ritu Rani)