

**LESSON PLAN**  
**FOR ODD**  
**SEMESTER(SESS**  
**ION 2024-25)**

**NAME OF  
LECTURER:MS.DIVESH**

**EXTENSION LECTURER IN  
COMMERCE , GCW  
FARIDABAD**

**B.COM V SEM: INTERNATIONAL BUSINESS  
ENVIRONMENT**

***22<sup>nd</sup> July 2024-31<sup>st</sup> July 2024***

**Recent global trends in  
international trade and  
Finance, dimensions and  
modes of IB. structure of IB.**

***August 2024***

**Environment; risk in IB;  
motives for  
internationalization of  
firms; organizational  
structure for IB.**

***September 2024***

**World Trading system and  
impact of WTO; exchange  
rate system; global financial  
system; barriers to IB;**

**International business  
information and  
communication.**

**Foreign market entry  
strategies; country  
evaluation and selection;  
factors affecting foreign  
investment Decisions.**

**October 2024**

**Impact of FDI on home and  
host countries-Types and  
Motives for Foreign  
collaboration.**

**Control mechanisms in IB.**

**Decisions concerning  
global manufacturing and  
material management;  
outsourcing factors;**

**Managing Global supply  
chains-Product and  
Branding decisions**

**.Managing distribution  
channels. international  
Promotion mix and pricing  
decisions;**

**counter trade practices;  
mechanism of international  
trade transactions.**

**NOVEMBER 2024**

**Harmonising accounting  
difference across countries;  
currency translation  
methods for consolidating**

**Financial statements; the  
LESSARD – LORANGE  
Model; cross cultural  
challenges in IB;  
international**

**Staffing decisions;  
compensation and  
performance appraisal of  
expatriate staff; ethical  
dilemmas and**

**Social responsibility issues.**

**B.COM V SEM FINANCIAL MKT OPERATIONS**

**JULY 2024**

**Money Market: Indian  
Money Markets  
Composition Composition  
and Structure; (a)  
Acceptance**

**houses (b) Discount houses  
and (c) Call money market;  
Recent trends in Indian  
money market.**

**AUGUST 2024**

**Capital Market : Security  
market- (a) New Issue  
Market (b) Secondary  
market; functions and role  
of**

**stock exchange listing,  
procedure and legal**

**requirements Public issue  
pricing and marketing,  
Stock**

**exchange – National Stock  
Exchange and over the  
Counter exchangers.**

**SEBI – Introduction, Role, Its  
powers, Objectives, Scope  
& Functions.**

**Investors Protection:-  
Grievances concerning  
stock exchange and  
dealings and their removal;**

**grievance cell in stock  
exchange SEBI: Company  
law Board: Press remedy  
through courts.**

**SEPTEMBER 2024**

**Functionaries on stock  
exchanges:- Brokers, Sub  
brokers, Market makers,  
Jobbers, Portfolio**

**Consultants, Institutional  
Investors, Depository.**

**Financial Services:-  
Merchant Banking –  
Functions and Roles; SEBI  
guidelines; credit rating –  
concept, functions, and  
types.**

**OCTOBER 2024**

**Role, Policy measures  
relating to Development**

**Financial Institution in  
India. Products & Services**

**offered by IFCI, IDBI, IIBI,  
SIDBI, IDFC, EXIM,  
NABARD & ICICI.**

**NOVEMBER 2024**

**Meaning and benefits of  
Mutual Funds, types, SEBI  
guidelines.**

**REVISION AND TEST.**

**B.COM V SEM COST ACCOUNTING I**

**JULY 2024**

**Cost Accounting : Meaning,  
Features, Scope, Techniques,  
Methods, Objectives,  
Importance and**

**Limitations. Costing; cost  
accountancy; cost centres and  
profit centres, Difference and  
similarities of**

**cost accounting system with  
financial accounting system.**

**Cost: main elements and  
types.**

**AUGUST 2024**

**Material Control: Meaning and  
objectives of material control,  
material purchase procedure,  
fixation of**

inventory levels- reorder level,  
Minimum level, Maximum  
level, Danger level. EOQ  
analysis.

Methods of Valuing Material  
Issues. Wastage of material –  
main types.

### **SEPTEMBER 2024**

Labour Cost Control :  
Importance, methods of time  
keeping and Time Booking;  
Treatment and

control of Labour Turnover,  
Idle Time, Overtime, Systems  
of Wage Payment-Time Wage  
System, Piece

Wage System. Incentive Wage  
plans – Individual plans and  
group plans.

### **OCTOBER 2024**

Overheads : Meaning and  
Types. Collection,  
Classification; Allocation,  
Apportionment and

Absorption of Overheads –  
Main methods.

### **NOVEMBER 2024**

Unit and output costing :  
meaning and objectives; cost  
sheet – meaning, Performa,  
types preparation

of cost sheet; determination of  
tender price; production  
account – types.

Reconciliation of cost and

financial accounts : Meaning.  
Objectives and procedure.

## **CORPORATE LAW I**

### **JULY 2024**

**Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation.**

### **AUGUST 2024**

**Lifting of corporate veil.**

**Formation of Company: -  
Promotion of company;  
Functions of promoter;  
importance of promoter;**

**Promoter's remuneration;  
legal status of Promoter;**

**Rights of promoters; Duties of promoters; Liabilities of promoters;**

**Pre- incorporation contracts, Incorporation and commencement of Business.**

### **SEPTEMBER 2024**

**Prospectus: - definition;  
Public offer, contents;  
misleading prospectus and  
its consequences.**

**Memorandum of  
Association: - Meaning;  
importance; clauses of  
memorandum of  
association and**

**Alteration of MOA. doctrine  
of ultra- virus.**

**OCTOBER 2024**

**Articles of Association: -  
Meaning; contents;  
alteration of articles of  
association; constructive  
notice and**

**doctrine of indoor  
management.**

**NOVEMBER 2024**

**Borrowing Powers;  
Debentures and Charges.**

<p><b><u>M.COM III SEM ADVANCED COST ACCOUNTING</u></b></p>
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**JULY 2024**

**Inventory system: turnover  
of material: ABC analysis;  
VED analysis;**

**AUGUST 2024**

**JIT, aims and objectives of  
JIT,**

**Methodology in  
implementation of JIT,  
Impact of JIT on Production  
Price. JIT's effect on costing  
system.**

**Material Requirement  
Planning (MRP-I), aims,  
methodology, methods of  
Operations,**

**Requirement for  
Implementation of MRPI,  
MRPI and Inventory  
Management. Zero  
Inventory system.**

**SEPTEMBER 2024**

**Manufacturing resource  
planning (MRP II), Evolution,  
essential elements.  
Enterprise resource  
planning**

**(ERP), Lean Accounting,  
Back flush Costing,  
Conditions for adopting  
Back flush Costing,  
different**

**types of back flush Costing,  
Accounting for Variances,  
disposition of variances,  
difficulties in backflush  
costing, backflush costing  
in JIT system.**

**OCTOBER 2024**

**Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products. Uniform**

**costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for**

**Inter Firm Comparison. Requirements of an Inter firm Comparison scheme, Types of Comparison.**

**NOVEMBER 2024**

**Cost records, Integral system, preparation of accounts under integral system. Non-integral system,**

**preparation of accounts under non-integral system.**

**Benefits and limitations of integral and non-integral systems.**

**SEM I(MINOR) BUSINESS ORGANISATION AND MANAGEMENT**

**JULY 2024**

**Introduction-Concepts:  
Business, trade, industry and commerce – Business:  
Features of business- Trade:**

**Classification, Aids to trade  
– Industry: Classification –  
Commerce**

**Relationship between trade  
industry and commerce –  
Functions of Business.**

**AUGUST 2024**

**Forms of Business  
Organisation: Sole  
Proprietorship, Partnership  
firm,**

**Joint Stock Company, One  
Person Company,  
Cooperative society;  
Limited Liability  
Partnership; Multinational**

**Corporations; Choice of  
Form of Organisation;  
Business Combination:  
Need and**

**Objectives, Forms: Mergers,  
Takeovers and Acquisitions.  
Concept of Business  
Management, features and  
need for Study**

**and overview of managerial  
functions. Evolution of the  
Management Thoughts-  
Classical, Neo- Classical  
and**

**Human Relations  
Approaches, Behavioural  
Approach, Systems  
Approach, Contingency**

**Approach and Modern Approaches/Theories.**

**SEPTEMBER 2024**

**Planning: Concept, Process, and types and importance of Plans. Decision-making –**

**Concept, Process, and Importance. Concept and process of Organising – An overview,**

**Different types of authority (line, staff and functional), Decentralisation, Delegation of**

**Authority, Formal and Informal Structure; Principles of Organising.**

**OCTOBER 2024**

**Staffing and Directing, Staffing: Concept, Importance and Process. Methods of Recruitment, Selection and**

**Training- their merits and demerits. Leadership: Concept, Importance, Major theories of Leadership, Motivation and Control**

**Motivation: Concept, types, Importance, extrinsic and intrinsic motivation; Major Motivation theories.**

**NOVEMBER 2024**

**Control: Concept, Process,  
Limitations, Principles of  
Effective. Control, Major  
Techniques of control. □**