

# Lesson Plan (w.e.f. July 2023 to December 2023)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 3<sup>rd</sup> year (5th Semester)

Paper: Cost Accounting

Month	Topics covered	Learning outcomes
July 2023	<ul style="list-style-type: none"><li>• Introduction : Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques.</li></ul>	About cost accounting; Cost concepts and classification
August-2023	<ul style="list-style-type: none"><li>• Materials : Material planning and purchasing, Pricing of material issue; Treatment of material losses, Material and Inventory control; Concept and techniques.</li><li>• Labour : Labour cost control procedure; Labour turnover; Idle time and overtime;</li><li>• Methods of wage payment : Time and piece rate; Incentive schemes.</li><li>• Assignment – 1</li></ul>	About Materials, Labour and their types and cost control procedure
September 2023	<ul style="list-style-type: none"><li>• Overheads : Classification, Allocation, Apportionment and absorption of overheads; Under and over-absorption.</li><li>• Class test</li></ul>	About Overheads
October 2023	<ul style="list-style-type: none"><li>• Methods of costing : Unit costing;</li><li>• Job costing;</li><li>• Process costing (Process losses, Valuation of work in progress, Joint and by-products) Service costing (Only transport).</li><li>• Assignment – 2</li></ul>	About Methods of different type of costing like- Unit, Job, , Process
November 2023	<ul style="list-style-type: none"><li>• Standard costing and variance analysis : Material and labour.</li><li>• Cost control and cost reduction;</li><li>• Cost audit;</li><li>• An overview of cost audit standards.</li><li>• Contract costing;</li><li>•</li></ul>	About Standard costing and variance analysis of Material and labour Cost control reduction and audit And Contract costing
December 2023	<ul style="list-style-type: none"><li>• Revision and Test</li></ul>	

*Babita Pawar*

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Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 3<sup>rd</sup> year (5th Semester)

Paper: Financial Management

Month	Topics covered	Learning outcomes
August 2023	<ul style="list-style-type: none"><li>Financial Management:- Nature, scope, objectives and significance of financial management, recent developments in financial management.</li></ul>	About Financial Management, it's developments
September 2023	<ul style="list-style-type: none"><li>Financial planning and forecasting : need &amp; importance, drafting a financial plan;</li><li>Capitalization:- over-capitalization and under-capitalization;</li><li>Financial forecasting:- meaning, benefits and techniques of financial forecasting,</li><li>Sources of finance- short-term, medium term and long term.</li><li>Assignment – 1</li></ul>	About Financial planning and forecasting, Capitalization, Financial forecasting, different type of Sources of finance
October 2023	<ul style="list-style-type: none"><li>Cost of capital : Significance, computation of cost of debt, equity &amp; preference share capital and retained earnings, weighted average cost of capital.</li></ul>	About Cost of different type of capital
November 2023	<ul style="list-style-type: none"><li>Capital structure decisions : meaning and determinants of capital structure; theories of capital structure.</li><li>Capital Budgeting Decisions : Nature &amp; importance, factors influencing capital expenditure decisions, techniques of capital budgeting.</li><li>Working Capital Management : need, types &amp; determinants, forecasting of working capital requirements;</li><li>Management of cash.</li><li>Assignment – 2</li></ul>	About Capital structure, Capital Budgeting decisions, Working Capital Management, Management of cash .
December 2023	<ul style="list-style-type: none"><li>Revision and Test</li></ul>	

# Lesson Plan (w.e.f. 24 July , 2023 to December 2023)

**Name of Assistant Professor:- Mrs. Babita Pawar**

**Class and Semester: B.Com. 2<sup>nd</sup> year (3<sup>rd</sup> Semester)**

**Subject: Commerce**

**Paper:- Rural Marketing**

Month	Topics covered	Learning outcomes
July 2023	<b>Introduction to Rural Marketing-</b> Meaning of Rural, Rural Market, Rural Marketing, Definition, Nature, Characteristics, Opportunities, Challenges of Rural Marketing, Difference between Rural and Urban Marketing.	Rural marketing, challenges, opportunities, Rural Marketing Environment,
August 2023	<b>Rural Marketing Environment-</b> Meaning of Environment, Rural Marketing Environment, Components of Rural Marketing, Internal and External Rural Marketing Environment, Importance of Studying Rural Marketing Environment.  <b>Rural Consumer Behaviour-</b> Meaning of Consumer Behaviour, definition, Types of Rural Consumer, Types of Products and Consumer Behaviour, Characteristics of Rural consumer Behaviour, Rural Consumer Buying Process, Determinants and Problems in Studying Rural Consumers.	Components. Consumer Behaviour, Rural Consumer Buying Process, Determinants and Problems
September 2023	<b>Rural Marketing Segmentation-</b> Meaning of Market Segmentation, Diff. Between Market Segmentation and Market Segment, Rural Market Segmentation, Objectives, Need of Effective Rural Market Segmentation, Different Bases of Market Segmentation, Advantages and importance, Targeting, undifferentiated, differentiated and concentrated marketing strategies, Product Positioning  <b>Rural Marketing Mix-</b> Meaning Definition, Rural Marketing Mix- Product, Price, Place and Promotion Mix, Factors affecting Rural Marketing Mix, Expanded Forms of Rural Marketing Mix and Importance of Rural Marketing Mix <b>Assignment -1 on topic Rural Marketing Segmentation</b>	About Rural Market Segmentation, Targeting, undifferentiated, differentiated and concentrated marketing strategies, Product Positioning, Rural Marketing Mix- Product, Price, Place and Promotion Mix,
October 2023	<b>Rural Marketing Strategies--</b> Meaning and Definition, Segmentation of rural marketing, Competitive, Product, Pricing, Distribution, Promotion, Hiring, Social Strategies for Rural Marketing  <b>Marketing of Non- Durable Products--</b> Meaning and Classification of Rural Products, Difference Between Consumer durable and non-durable Products, Marketing of non-durable products, Product, Price, Distribution and Promotion Strategies for non-durable products.	About Segmentation of rural marketing  Rural Products-like Consumer durable and non-durable Products and  Strategies for durable products,

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November 2023	<p><b>Rural Marketing of Consumer Durables Products</b>-Meaning and Features of Consumer Durable Product, marketing of durable products, Product, Price, Distribution and Promotion Strategies for durable products, Problems Relating to Rural Marketing of Durable Products</p> <p><b>Planning and Organising Personal selling in Rural Markets</b>-Meaning, Definition, Features, Objectives, Functions and advantages of Personal Selling in Rural Marketing, Personal Selling Process , importance and limitations of Personal Selling.</p> <p><b>Innovation in Rural Marketing</b>—Innovation in Rural Marketing, Role of E-Innovation, concept of E-commerce, E- Choupal, Need, Function and Advantages of E- commerce, Other E-Innitiatives in Rural Marketing, Challenges in Implementing E-initiatives.</p> <p>Test of <b>Planning and Organising Personal selling in Rural Markets</b></p>	<p>About Consumer Durables Products Personal selling, its Process , importance and limitations.</p> <p>About E-Innovation, E-commerce, E- Choupal</p>
December 2023	<p><b>Revision and Test</b></p> <p><b>Assignment -2 on topic Innovation in Rural Marketing</b></p>	



# Lesson Plan (w.e.f. July 2023 to December 2023)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 2<sup>nd</sup> year (3rd Semester)

paper: BUSINESS STATISTICS-I

Month	Topics covered	Learning outcomes
July-2023	<ul style="list-style-type: none"><li>Introduction of statistics: concept, scope, usefulness &amp; limitations of statistics, distrust of statistics.</li></ul>	About statistics, its scope, usefulness & limitations
August 2023	<ul style="list-style-type: none"><li>Collection of data: primary and secondary data, methods of collection of data. Measure of central tendency: mean, median, mode, harmonic mean and geometric mean.</li></ul>	About data: primary and secondary data, methods of collection of data
September 2023	<ul style="list-style-type: none"><li>Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.</li><li>Assignment -1</li></ul>	
October 2023	<ul style="list-style-type: none"><li>Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or un weighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.</li><li>Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend);</li></ul> <p>Assignment -II</p>	About Index numbers, methods of preparation of index numbers, , problems in the preparation of index numbers and Tests of adequacy, Times Series, its Components, method of determination of trend
November 2023	<ul style="list-style-type: none"><li>Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.</li></ul>	About Computation of seasonal-indices
December 2023	<ul style="list-style-type: none"><li>Revision and Test</li></ul>	

# Lesson Plan (w.e.f. July , 2023 to December 2023)

Name of Assistant Professor:- Mrs. Babita Pawar

Class and Semester: B.Com. 1<sup>st</sup> year ( I Semester)

Subject: Commerce

Paper –Business Management		
Month	Topics covered	Learning outcomes
July 2023	<p><b>Introduction to commerce:</b> concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.,</p> <p><b>Introduction to Management:</b> concept, characteristics and significance, Process/Functions of Management, <b>Coordination</b></p> <p><b>Management: as Science, Art and profession.</b></p>	<p>Business- Meaning and Scope , Introduction to Management, concept and significance</p>
August, 2023	<p><b>Approaches to Management:</b> Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach; Management thought in ancient India.,</p> <p><b>Planning:</b> concept, process &amp; importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.</p> <p><b>Test of topic Approaches to Management</b></p>	<p>Theory and Approaches to Management Organization</p>
September 2023	<p><b>Approaches to Management,</b> principles and benefits of organizations;</p> <p><b>Organizational structure:</b> Functional, Line organizations;</p> <p><b>Organizational structure:</b> Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.,</p> <p><b>Delegation:</b> meaning, advantages, barriers to delegation, guidelines for effective delegation,</p>	<p>Organizational structure and its significance , delegation,</p>
October, 2023	<p><b>Decentralization and Centralization:</b> advantages and disadvantages, factors influencing decentralization.,</p> <p><b>Staffing:</b> meaning, importance &amp; scope of staffing.</p> <p><b>Assignment –I on topic Planning</b></p>	<p>Decentralization and Centralization,</p>
November 2023	<p><b>Motivation:</b> concept, objectives &amp; significance, Approaches to motivation.</p> <p><b>Leadership:</b> concept, significance &amp; functions, Leadership styles, approaches to leadership.</p> <p><b>Controlling:</b> meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.</p> <p><b>Assignment – II on topic Motivation</b></p>	<p>Motivation , Leadership, , Controlling</p>
December 2023	<p><b>Revision and test</b></p>	

