**Lesson Plan for B.Com (Session 2023-24)**

**Assistant Professor: Dr. Geeta**

**Subject: Financial Accounting**

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| **Month** | **Week** | **Description** |
| July | Week 1 | Meaning, objectives, process and limitation of financial accounting  |
| August | Week 1Week 2Week 3Week 4  | Basic terms of Accounting and Generally accepted Accounting Principles;Journalizing and Posting Preparation of trial balance and Capital and revenue itemsDepreciation: Meaning, causes, accounting procedure |
| September | Week 1Week 2Week 3Week 4 | Methods of computing depreciation – straight line method and diminishing balance methodmethods of computing depreciation – straight line method and diminishing balance method and change in methodFinal Accounts with adjustmentsFinal Accounts with adjustments |
| October | Week 1Week 2Week 3Week 4 | Rectification of errorsNon-profit organization Non-profit organizationConsignment accounts |
| November | Week 1Week 2 | Consignment accounts and Presentation Revision with test  |

**Lesson Plan for B.Com (Session 2023-24)**

**Assistant Professor: Dr. Geeta**

**Subject: Human Resource Management**

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| **Month** | **Week** | **Description** |
| July | Week 1 | Definition, Importance objectives and scope of Human Resource Management (HRM) |
| August | Week 1Week 2Week 3Week 4 | Function of Human Resource Management: - Managerial and Operative Functions and Qualification and Qualities of Human Resource manager in our organization.Evolution and Growth of Human Recourse Management (HRM) IndiaRecruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure. |
| September | Week 1Week 2Week 3Week 4 | Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training programme Wages: - Meaning, Objective and Theories of wages,Methods of wage Programme: - Time wages and Piece wages methods Concept of wages: - Fair, Minimum and Living wage, Factors determining wageStructure of an organization, essentials of satisfactory wage policy. Wage Incentives: - Concept, Need and Importance of Incentives.  |
| October | Week 1Week 2Week 3Week 4 | Special Incentives Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations. Participants of Industrial relation. Recruitment of good Industrial relation Programme. Industrial Unrest: - Meaning, Forms and Causes of industrial disputesImpact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest. |
| November | Week 1Week 2 | Presentation Revision |

**Lesson Plan for B.Com (Session 2023-24)**

**Assistant Professor: Dr. Geeta**

**Subject: International Business environment**

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| **Month** | **Week** | **Description** |
| July | Week 1 | Recent global trends in international trade and finance; dimensions and modes of IB |
| August | Week 1Week 2Week 3Week 4 | structure of IB environment; risk in IB; motives for internationalization of firms; organizational structure for IB;World trading system and impact of WTO; exchange rate systemsGlobal financial system; barriers to IB; international business information and communicationForeign market entry strategies; country evaluation and selection |
| September | Week 1Week 2Week 3Week 4 | factors affecting foreign investment decisions; impact of FDI on home and host countriestypes and motives for foreign collaboration; control mechanisms in IBDecisions concerning global manufacturing and material management; outsourcing factorsmanaging global supply chains; product and branding decisions; managing distribution channels |
| October | Week 1Week 2Week 3Week 4 | International promotion mix and pricing decisions, counter trade practices; mechanism of international trade transactions.Harmonizing accounting difference across countries; currency translation methods for consolidating financial statementsthe LESSARD-LORANGE Model; cross cultural challenges in IB; international staffing decisionsCompensation and performance appraisal of expatriate staff; ethical dilemmas and social responsibility issues. |
| November | Week 1Week 2 | Presentation Revision |