Lesson Plan Session (2026-27)

Name of the Teacher: Sh. Kirat Pal.
Designation: Assistant Professor
Class: 3rd Year (5th Semester)
Subject Name: Cost Accounting

DATE/MONTH	DESCRIPTION
01 AUGUST2026 -15 AUGUST 2026	Introduction: Nature And Scope Of Cost Accounting; Cost Concepts & Classification; Methods & Techniques. Materials: Material Planning &Purchasing, Pricing Of Material Issue; Treatment Of Material Losses, Material & Inventory Control: Concept And Techniques.
16 AUGUST 2026 TO 31 AUGUST	Labour: Labour Cost Control Procedure; Labour Turnover; Idle Time And Overtime;
01 SEPTEMBER 2026 TO 15 SEPTEMBER 2026	Methods Of Wage Payment: Time And Piece Rate; Incentive Schemes.
16 SEPTEMBER 2026 TO 30 SEPTEMBER	Overheads: Classification, Allocation, Apportionment And Absorption Of Overheads; Under And Over Absorption
01 OCTOBER 2026 TO 15 OBTOBER 2026	Methods Of Costing: Unit Costing; Job Costing
16 OCTOBER 2026 TO 31 OCTOBER 2026	Contract Costing; Process Costing (Process Losses, Valuation Of Work In Progress, Joint And By-Products) Service Costing (Only Transport).
01NOVEMBER 2026 TO 15 NOVEMBER 2026	Standard Costing And Variance Analysis: Material And Labour.
16 NOVEMBER 2026 TO 30 NOVEMBER 2026	Cost Control And Cost Reduction; Cost Audit; An Overview Of Cost Audit Standards.
01 DECEMBER 2026 TO 04 DECEMBER 2026	Revision

Outcome of the subject: - After the completion of syllabus the student may be able to know the following. • **Cost Classification**: Ability to classify costs into various categories such as direct costs, indirect costs, fixed costs, variable costs, etc., and understand their implications for decision-making.• **Cost Accumulation**: Proficiency in accumulating costs by job, process, department, or activity, using appropriate costing methods like job order costing, process costing, or activity-based costing (ABC).• **Cost Behavior Analysis**: Understanding how costs behave in relation to changes in activity levels (e.g., cost-volume-profit analysis) and applying this knowledge to forecast costs and plan operations.• **Cost Estimation**: Ability to estimate costs for products, services, or activities using cost estimation techniques such as regression analysis, high-low method, or scatter graph method.

LESSON PLAN SESSION (2026-27)

Name of the Teacher: Sh. Kirat Pal.
Designation: Assistant Professor
Class: M.Com 2nd Year (3th Semester)
Subject Name: FINANCIAL ANALYSIS AND REPORTING

DATE/MONTH	DESRCIPTION
01 AUGUST2026 -15 AUGUST 2026	Financial reporting purpose users conceptual framework of reporting financial statement structure general purpose of financial statement as per Indian accounting standards disclosure mandatory and voluntary auditors report directors report corporate governance report other disclosure component of financial statement disclosure of accounting policies
16 AUGUST 2026 TO 31 AUGUST	valuation of inventories revenue recognition accounting for fixed asset property plant and equipment Earning per share accounting for taxes on income accounting for intangible assets
01 SEPTEMBER 2026 TO 15 SEPTEMBER 2026	Analysis and interpretations of financial statement vertical and horizontal analysis expended analysis financial ratios in annual reports graphical financial information use of financial analysis for management index financial statement return on assets ratios to predict
16 SEPTEMBER 2026 TO 30 SEPTEMBER	financial in solvency inter form comparison concept return ratio market ratios solvency ratios dividend ratio Z score fair value measurement
01 OCTOBER 2026 TO 15 OBTOBER 2026	Accounting standards and IFRS concept nature objectives applicability need benefits of convergence of Indian accounting standards towards and IFRS difference between gaps accounting standards and IFRS Indian Accounting Standard 101 first time adoption of Indian Accounting Standard Indian
16 OCTOBER 2026 TO 31 OCTOBER 2026	Accounting Standard 102 hear based payment Indian accounting standards 103 business combination Indian accounting standards 110 consolidated financial statements overview of IFRS
01NOVEMBER 2026 TO 15 NOVEMBER 2026	Contemporary issues in financial reporting and analysis evolution of accounting in technology environment accounting for E-Commerce concept Business models P2P P2A aggregator
16 NOVEMBER 2026 TO 30 NOVEMBER 2026	model B2C B2B mixed model revenue recognition website costs value added statement concept types of value added value added statement EBIT da interim reporting
01 DECEMBER 2026 TO 04 DECEMBER 2026	Revision

Course learning outcome after completing the course the learner will be able to analyses and interpret financial statements understand the concept of mandatory and voluntary disclosures gain insights on Indian accounting standards critically evaluate the compensatory issues in financial reporting analyses financial statements of company and reporting for better decision making

LESSON PLAN SESSION (2026-27)

Name of the Teacher: Sh. Kirat Pal.
Designation: Assistant Professor
Class: B.com 1^{st} Year (1^{st} Semester)
Subject Name: BUSINESS MANAGEMENT

DATE/MONTH	DESCRIPTION
01 AUGUST2026 -15 AUGUST 2026	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.
16 AUGUST 2026 TO 31 AUGUST	Planning: process and importance; Types of plans: Policy, Programme, strategy, vision, mission, goals and objectives; Organizing:
01 SEPTEMBER 2026 TO 15 SEPTEMBER 2026	Principles and benefits of organizations; Organizational structure:
16 SEPTEMBER 2026 TO 30 SEPTEMBER	Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.
01 OCTOBER 2026 TO 15 OBTOBER 2026	Staffing: Importance, scope and modes of staffing;
16 OCTOBER 2026 TO 31 OCTOBER 2026	Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing;
01NOVEMBER 2026 TO 15 NOVEMBER 2026	Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques
16 NOVEMBER 2026 TO 22 NOVEMBER 2026	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership
01 DECEMBER 2026 TO 04 DECEMBER 2026	Revision

Course Learning Outcomes (CLO): After completing this course, the learner will be able to: 1. Understand the Nature and Evolution of Management. 2. Apply the Managerial skills and roles at workplace. 3. Apprehend the functions of Management 4. Recognize the latest changes in the field of Management.

LESSON PLAN SESSION (2026-27)

Name of the Teacher: Sh. Kirat Pal.
Designation: Assistant Professor
Subject: - Accounting Data Processing
Class: B.com 2ND Year (3RD Semester)

DATE/MONTH	DESCRIPTION
01 AUGUST2026 -15 AUGUST 2026	Ledger Creation Creating Single And Multiple Ledgers Altering Deleting And Displaying Ledgers Invoicing Cost Centres Interest Calculation Inventory
16 AUGUST 2026 TO 31 AUGUST	Stock Group Stock Category Stock Item Purchase And
01 SEPTEMBER 2026 TO 15 SEPTEMBER 2026	Sales Order Processing Godown Location Unit Of
16 SEPTEMBER 2026 TO 30 SEPTEMBER	Measurement BOM ; Vouchers Concept Accounting
01 OCTOBER 2026 TO 15 OBTOBER 2026	And Inventory Vouchers
16 OCTOBER 2026 TO 31 OCTOBER 2026	Financial Statements Profit And Loss Account Balance Sheet Bank Reconciliation Debit And Credit Note
01NOVEMBER 2026 TO 15 NOVEMBER 2026	Tally Audit Features Printing Features
16 NOVEMBER 2026 TO 30 NOVEMBER 2026	Management Information System And Different Reports In Tally
01 DECEMEBR 2026 TO 04 DECEMBER 2026	Revision

Course learning outcome:- The Candidate Will Understand Laser Creation Budget Creation And Inventory Management, Maintain Business Record With Financial Statements And Other Business Operations, The Candidates Will Understand Ledger Creation, Budget Creation And Inventory Management And Maintains Business Record .