Teaching Plan for the session (Auguts to November 2024)

Subject: Management Accounting

Course: BCOM (P)

Sem : V

Teacher's Name: Dr. Varun Bhandari

S.No.	From	То	Topics	
Week 1	1-Aug-24	3-Aug-24	Introduction: Meaning, Objectives, Nature and Scope of Management Accounting	
Week 2	5-Aug-24	10-Aug-24	Difference between different forms of accounting— Cost, Financial and Management accounting, Cost control and Cost reduction.Marginal Costing: Concept of Marginal cost and Absorption costing	
Week 3	12-Aug-24	17-Aug-24	Absorption vs. Variable Costing, Practical Exercise of Marginal Costing and Absorption Costing	
Week 4	19-Aug-24	24-Aug-24	Income determination and Cost-Volume-Profit Analysis	
Week 5	26-Aug-24	31-Aug-24	Break-Even Analysis - Mathematical and Graphical Approaches; Profit-volume ratio, Angle of Incidence, Margin of Safety, Cash Breakeven Point and Composite Breakeven Point, Determination of Cost Indifference Point	
Week 6	2-Sep-24	7-Sep-24	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations	
Week 7	9-Sep-24	14-Sep-24	Problems on Short term decision making, Profitable product mix, Acceptance or Rejection of special/ export offers	
Week 8	16-Sep-24	21-Sep-24	Decision making problems on Make or buy, Addition or Elimination of a product line, Sell or process further, Operate or shut down, Fixation of selling price.	
Week 9	23-Sep-24	28-Sep-24	Doubts of CVP and Decision Making and Class Test 1	
Week 10	30-Sep-24	5-Oct-24	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations	
Week 11	7-Oct-24	12-Oct-24	Budget Administration; Functional Budgets; Fixed and Flexible budgeting	

Week 12	14-Oct-24	19-Oct-24	budgeting; Programme and Performance budgeting. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications
Week 13	21-Oct-24	26-Oct-24	Standard Costing: Introduction, Variance Analysis- Material Cost Variance
	28-Oct-24	2-Nov-24	MID SEMESTER BREAK
Week 14	4-Nov-24	9-Nov-24	Variance Analysis – Labour Cost variances and Overhead Cost Variance
Week 15	11-Nov-24	16-Nov-24	Variance Analysis – Sales ratios and Internal Assessment
Week 16	18-Nov-24	23-Nov-24	Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing
Week 17	25-Nov-24	28-Nov-24	Practical problems on Responsibility Accounting, doubt classes on standard and budgetary control

Teaching Methods: Lectures and Practical Exercises

Teaching Plan for the session (Auguts to November 2024)

Subject: Financial Management

Course: BCOM(P)

Sem: III

Teacher's Name: Dr. Varun Bhandari

S.No.	From	To	Topics
Week 1	1-Aug-24	3-Aug-24	Evolution of FM, Decisions of FM, Scope of FM
Week 2	5-Aug-24	10-Aug-24	Risk & Return, Time Value of Money - Concept, Pillars and Numericals
Week 3	12-Aug-24	17-Aug-24	Concpet of Capital Budgeting, Importance, Types of Projects, Cash Flows Calculation
Week 4	19-Aug-24	24-Aug-24	Techniques of Capital Budgeting; Payback Period, ARR and NPV
Week 5	26-Aug-24	31-Aug-24	Applications of NPV and IRR techniques
Week 6	2-Sep-24	7-Sep-24	Profitability Index and Risk Adjusted techniques
Week 7	9-Sep-24	14-Sep-24	Estimation of Cost of Capital; Equity and Retained Earnings
Week 8	16-Sep-24	21-Sep-24	Cost of Preference Shares and Cost of Debentures
Week 9	23-Sep-24	28-Sep-24	Marginal Cost of Capital, Weighted Avergae Cost of Capital using Book Value and Market Value Approaches
Week 10	30-Sep-24	5-Oct-24	Theories of Capital Structure - Net Operating Income and Net Income Approach
Week 11	7-Oct-24	12-Oct-24	MM hypothesis and Traditional Approach of Capital Structure
Week 12	14-Oct-24	19-Oct-24	Operating, Finnacial and Combined leverage, EBIT-EPS Analysis
Week 13	21-Oct-24	26-Oct-24	Theories of Dividend Decision - Gordon, Walter and MM approach
	28-Oct-24	2-Nov-24	Mid Semester Break
Week 14	4-Nov-24	9-Nov-24	Types of Dividend Policies, Factors Afftecting Dividend, Working Capital - Meaning, Approaches and Other Concepts
Week 15	11-Nov-24	16-Nov-24	Operating and Cash Cycle, Estimation of Working Capital
Week 16	18-Nov-24	23-Nov-24	Receivables Management and Inventory Management
Week 17	25-Nov-24	28-Nov-24	Revision

Teaching Methods: Lectures and Practical Exercises

Teaching Plan for the session (Auguts to November 2024)

Subject: Finance for Everyone Course: BCOM (H) and BCOM (P)

Sem: III and V

Teacher's Name: Dr. Varun Bhandari

S.No.	From	To	Topics
Week 1	1 Ana 24	2 1 2 2 1	Financial Literacy - Meaning, Importance, Pre-
	1-Aug-24	3-Aug-24	requisites and Scope
Week 2	5 Aug 24	10-Aug-24	Financial Institutions - Meaning, Types and
	5-Aug-24		Need
Week 3	12-Aug-24	17-Aug-24	Financial Planning and Budgeting
Week 4	19-Aug-24	24-Aug-24	Types of Banks, Banking Products & Services,
	19-Aug-24	24-Aug-24	Types of Deposit Accounts, KYC
Week 5	26-Aug-24	31-Aug-24	Types of Loans, Microfinance, Hypothecation
	20-Aug-24	31-Aug-24	and Pledge
Week 6	2-Sep-24	7-Sep-24	E-Banking, CIBIL, RTGS, NEFT, IMPS, ECS
	2-3ep-24	7-3cp-24	and Other App Based Payment Systems
Week 7			Post Office Saving Schemes - Recurring
	9-Sep-24	14-Sep-24	Deposit, KVP, NSC, PPF, Sukanya Samridhi
			Yojana
Week 8			India Post Payments Bank, Money Transfer,
	16-Sep-24	21-Sep-24	Money Order, E-Money Order, Instant Money
			Order
Week 9		28-Sep-24	International Money Transfer Service, Money
	23-Sep-24		Gram International Money Transfer, Indian
			Postal Order
Week 10	30-Sep-24	5-Oct-24	Life Insurance Policies, Endowment Policies,
	30 Sep 24	3 001 24	Pension Policies
Week 11	7-Oct-24	12-Oct-24	ULIPs and Health Insurance Plans
Week 12	14-Oct-24	19-Oct-24	Property Insurance, Post Office Life Insurance
	14 001 24	17 001 24	Schemes
Week 13	21-Oct-24	26-Oct-24	Stock Market - Meaning, Raising Funds, NIFTY,
			SENSEX
	28-Oct-24	2-Nov-24	Mid Semester Break
Week 14	4-Nov-24	9-Nov-24	Primary vs. Secondary Markets
Week 15	11-Nov-24	16-Nov-24	IPO, FPO, Offer for Sale, Block Deal
Week 16	18-Nov-24	23-Nov-24	Equity Shares, Preference Shares, Debentures,
	10-1107-24	2J-11UV-24	Bonus Shares, Stock Split, Dividend, Buyback
Week 17	25-Nov-24	28-Nov-24	Online Trading of Shares via Virtual Platform

Teaching Methods: Lectures and Practical Exercises